Compliance with the SBP Framework: Public Summary Report

SCS Global Services
Evaluation of Amapá Florestal e Celulose S.A - Amcel

Second Surveillance Audit

Sustainable Biomass Program
sbp-cert.org



Completed in accordance with the CB Public Summary Report Template Version 2.1 and SBP Bridging Requirements for Meeting the Directive EU/2023/2413 (REDIII)

For further information on the SBP Framework and to view the full set of documentation see **www.sbp-cert.org**

Document history

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1 Overview

Certification Body (CB) Name:	SCS Global Services
Primary CB contact for SBP:	Maggie Schwartz
Primary CB contact email:	mschwartz@scsglobalservices.com
Audit team leader:	Francielle Santos Vieira
Audit team members:	Francielle Santos Vieira
Name of the Company:	Amapá Florestal e Celulose S.A - Amcel
Company legal address:	Av. Cláudio Lúcio Monteiro s/nº, AP 68926-000 Santana, Brazil
Company contact for SBP:	Carlos Alberto Almeida Gonçalves
Company contact email:	carlos.goncalves@amcel.com.br
Company website:	www.amcel.com.br
Date of installation:	
SBP Certificate Code:	SBP-04-44
Date of certificate issue:	16 Sep 2024
Date of certificate expiry:	15 Sep 2029
Audit closing meeting date:	11 Jun 2026
Audit cycle:	Second Surveillance Audit

2 Audit conclusions

2.1 Certification decision

Based on the auditor's recommendation and the Certification Body's technical review, the following certification decision is taken:	
Certification decision:	Certification approved
Certification decision by (name of the person):	Jose del Castillo
Date of decision:	21 Sep 2026
Other comments:	N/A

2.2 Open non-conformities and observations

NC number 9061	NC Grading: Minor
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.11 The Organisation shall ensure that: a. internal audits are conducted by personnel knowledgeable of the requirements of the Standard(s); b. internal auditors do not audit their own work; c. internal audit documentation includes at minimum the scope of the internal audit; names of the internal auditor(s), date, conclusion of the evaluation of the Organisation's conformance with SBP requirements, and any corrective actions and associated deadlines; and d. any non-conformances found during internal audits are recorded as corrective actions, and actions are taken in a timely and appropriate manner. N/A N/A N/A
Description of Non-conformance and Related Evidence:	
The internal audit was conducted on 23 and 24 March 2026 by Aliny Silva and Marta Furtado. According to the audit report, its objective was to verify compliance with the Chain of Custody Procedure based on the Chain of Custody Manual. The audit covered topics such as certified raw material control, physical separation, conversion factors, the current production system, shipment description, human resources, etc. However, the scope of the audit is not clearly defined in relation to the applicable SBP requirements. In particular, the assessment of SBP Standard 1 and the Supply Base Evaluation (SBE) was not clearly documented, and the report does not provide a clear conclusion regarding the organization's conformance with the applicable SBP requirements. Furthermore, although the internal audit was conducted by two auditors, their respective responsibilities and the allocation of audit activities are not clearly defined. Therefore, it cannot be confirmed that each auditor was independent of the activities audited and did not evaluate their own work.	
Timeline for Conformance:	By the next surveillance audit, but no later than 12 months from report finalisation date
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open
Original Due Date:	2027-09-21
Closing Date:	N/A

Upgrade Date:	N/A
Update Date:	N/A

NC number 9062	**NC Grading: Observation**
Standard:	Instruction Document 5E: Collection and Communication of Energy and Carbon data. v2.1
Requirement:	1.5.3 When a significant change in the operations occurs, resulting in a variation of electricity use or fossil fuel use per metric tonne of biomass produced greater than 25%, the BP must inform its CB. In that case, a new audit shall be required as soon as stable operations have been reached during three (3) consecutive months after the change has occurred. Examples: variation may result from a change of production process, a plant refurbishment after an incident, a major change in feedstock used (e.g. use of logs instead of saw mill residues), change of fuel for drying (e.g. fossil fuel instead of biomass) etc. N/A N/A N/A
Description of Non-conformance and Related Evidence:	
As of November 2026, the company anticipates implementing changes to the wood chip transportation system, as previously identified during the internal audit. These changes are expected to reduce energy consumption. However, an observation has been raised to monitor the implementation and verify continued compliance with Clause 1.5.3, particularly regarding any variation in electricity or fossil fuel consumption per metric tonne of biomass produced exceeding 25%.	
Timeline for Conformance:	N/A
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open
Original Due Date:	N/A
Closing Date:	N/A
Upgrade Date:	N/A
Update Date:	N/A

NC number 9063	**NC Grading: Observation**
Standard:	SBP Standard 2: Feedstock Verification v2.0
Requirement:	5.3 For each Indicator in SBP Standard 1, the Organisation shall identify and maintain a list of SBVs in accordance with the following: N/A N/A N/A
Description of Non-conformance and Related Evidence:	
Most SBVs are auditable and relevant to the intent of the indicators. The company primarily relies on benchmarking with PEFC and FSC. However, the following opportunities for improvement were identified, as not all available SBVs are	

currently described: 1.1.4: The company does not describe Negative debt clearance certificates; 2.2.2: The company does not describe Fauna and flora monitoring reports; 2.2.4: The company does not describe procedures related to harvesting and silvicultural operations, such as soil preparation; 2.2.12: The company does not describe the procedures set out in " VIV-001_V 23-Viveiro Florestal " and does not provide information regarding the origin of the seedlings or the nursery management practices; 3.3.1: The company continues to adopt Route C; however, a more robust approach, providing a higher level of assurance, should be considered. Given Brazil's recent reclassification, the country now meets the requirements for a consolidated Level A assessment, as stated in the official SBP document RED Level A Risk Assessment for Article 29(7) LULUCF (v1.4).	
Timeline for Conformance:	N/A
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open
Original Due Date:	N/A
Closing Date:	N/A
Upgrade Date:	N/A
Update Date:	N/A

2.2 Closed non-conformities

NC number 6838 copied from 6326	NC Grading: Minor
Standard:	SBP Standard 1: Feedstock Compliance v2.0
Requirement:	N/A N/A 4 41 Decent working conditions are provided, and labour rights are safeguarded. 4110 Safeguards shall be put in place to protect the health and safety of workers by developing, communicating and implementing policies and procedures.
Description of Non-conformance and Related Evidence:	
During the field inspection and worker interviews, it was found that there is no potable water available in the field, as required by item 31.17.8.1 of NR-31, which states that 'the rural employer or equivalent must provide potable and fresh water in sufficient quantity at the workplace.' Employees use their own thermal bottles, which range from 2 to 5 liters. Therefore, during the interviews, it was reported that water is shared among colleagues.	
Timeline for Conformance:	By the next surveillance audit, but no later than 12 months from report finalisation date
Evidence Provided by Company to close NC:	Where the following arrangements were made: - Acquisition of 5-liter thermal bottles delivered to workers involved in the audited operational activity, as well as a broader scope encompassing other operational areas under the responsibility of EPS; - Delivery of the bottles to the workers, along with a responsibility agreement containing hygiene guidelines; - Two drinking water supply points have been established – Porto Grande and Santana.; - Elaborate cleaning control of the fuel dispensing point; - Water quality analysis was carried out at the supply points; - Training conducted on the topic: Dissemination of the bottle sanitization procedure.
Findings for Evaluation of Evidence:	- "evidencias - atualizado"; - "evidências - NC - COC 2025"; - "NC number 6838 copied from 6326 NC Grading Minor".
NC Status:	Closed
Original Due Date:	2027-09-21
Closing Date:	2026-09-21
Upgrade Date:	N/A
Update Date:	N/A

2.3 Actions taken by Organisation Prior to Report Finalisation

Not applicable.

2.4 Notes for the next Audit

Verify the implementation of the layout modifications to the wood chip transportation system and assess their impact.

3 Scope of the audit and SBP certificate

Scope item	Check all that apply to the Certificate scope
Primary activity	Biomass Producer
Secondary activity	
Approved Standards	SBP Standard 1: Feedstock Compliance v2.0; SBP Standard 2: Feedstock Verification v2.0; SBP Standard 4: Chain of Custody v2.0; SBP Standard 5: Collection and Communication of Data v2.0; Instruction Document 5E: Collection and Communication of Energy and Carbon data. v2.1; Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413
Product Group IDs	☒ Forest feedstock (1A) ☐ Trees outside forest (TOF) - Urban and landscape feedstock (2A) ☐ Trees outside forest (TOF) - Agricultural land feedstock (3A) ☒ Processing residues feedstock (4A) ☐ Post-consumer feedstock (5A) ☐ Other (please specify)
SBP Feedstock types	☒ SBP Compliant; ☐ SBP Controlled
Includes Supply Base Evaluation (SBE)	Yes
Includes EU RED Scheme	Yes
Includes EU RED Supply Base Evaluation (SBE)	Yes
Products	WB 2.1 Wood chips, WB 2.2 Sawdust
Feedstock origin (countries):	Brazil
SBP-endorsed Regional Risk Assessments used: **Public link:** https://sbp-cert.org/documents/standards-documents/risk-assessments/	Not applicable
Chain of custody system	☒ Physical separation ☐ Mass balance
Outsourcing	No
Changes in the scope	Not applicable.

3.1 Description of the company

Guidance: Please describe the type, structure and operations of the company including its role in the supply chain, its inputs and outputs as they related to SBP Standards.

Amapá Florestal e Celulose S.A. dba AMCEL, located in Santana/Amapá (Brazil), was created in August 1976 as a subsidiary of the CAEMI Group, starting the pine plantings in 1977. In 1996, the Champion Papel e Celulose acquired the shareholding rights of AMCEL and in 2000 the International Paper do Brasil Ltda., took over the Champion group. In 2004 the company opted to replace the Pinus spp plantations with Eucalyptus spp. Currently, the shareholding control of AMCEL belongs to the Japanese Nippon Paper and NYK Groups - Nippon Yusen Kabushiki Kaisha, produces chips for pulp and biomass of Pinus spp, Eucalyptus spp and Acacia spp, exporting to several countries. The wood used comes exclusively from forests planted with own resources and certified by the FSC and PEFC (SCS-FM/COC-00114P and SYSFLOR-PEFCBR-PLA-0003, respectively).

3.2 Site details

Legal entity name	Address	Site Activity	Visited during the audit
Amapá Florestal e Celulose S.A - Amcel	Rua Claudio Lúcio Monteiro, s/nº, Novo Horizonte, Santana, Amapá, Brasil	Production site inspection and interviews	☒

3.3 Detailed description of the Chain of Custody system and Product Groups

Guidance: Please describe the operation of the CoC system including details of the mass balance management and a list of established Product Groups.

AMCEL has two chain of custody certifications, namely: FSC (SCS-COC-002120; end of validity: 01/19/2029) and PEFC (SCS-PEFC/COC-002120; end of validity: 12/22/2028). Considering that all raw material is received with a declaration of a SBP-approved forest certification scheme (FSC 100% and 100% Certified PEFC), the transfer system and physical segregation method are used.

4 Specific objective of the audit

The objectives of the audit were to assess the organization's control systems for ensuring conformance to SBP V2.0 requirements for ST 1, ST 2, ST 4, ST 5/ ID5E, and EU RED.

5 Evaluation process

5.1 Timing and duration of evaluation activities

Audit Level of Effort (LoE)		
Activity	**Auditors**	**Auditor hours**
1. Preparation	Francielle Santos Vieira	4.0
2. On-site (excl. travel time)	Francielle Santos Vieira	24.0
3. Report writing	Francielle Santos Vieira	10.0
4. Other	Francielle Santos Vieira	4.0

5.2 Auditor team qualification

Auditor qualification		
Auditor name	**Role**	**Qualification**
Francielle Santos Vieira	Lead auditor	Forest Engineer, graduated from the State University of Santa Catarina (UDESC), in 2016. Holds a Master's degree in Forest Engineering from the same institution, completed in 2019, with a concentration in Ecology of Forest Species. Completed a postgraduate program in People Management: Careers, Leadership, and Coaching at PUCRS in 2022. Certified as a Lead Auditor for ISO 9001:2015, ISO 14001:2015, and ISO 45001:2018 since 2019. Has professional experience as a consultant in forest management certification for small producers as well as medium and large-scale enterprises. Participated in the FSC, PEFC and SBP Training Program, conducted by SCS/SysFlor.

5.3 Description of evaluation activities

The activities were carried out in accordance with the provisions of the audit plan previously submitted to the company. These included a visual inspection of the industrial facilities, inspection of the UMF, documentary verification of the data provided in the SBR, SAR, and SBE, verification of workers, assessment of transactions in RADIX, use of the logo, among other procedures.

5.4 List of forest management units and feedstock suppliers visited

☐ N/A – No forest sites or suppliers visited during this evaluation

Site name
Pedreira III Farm

Site location
Ferreira Gomes, Amapá, Brazil
Site description
FSC and PEFC certified FMU consisting of Eucalyptus and Acacia plantations of various age classes.
Rationale and focus of visit
Location where the harvesting team was with the chipper
Description of audit activity
Review of map and inspection of harvest area. Inspection of harvest boundaries and conservation areas. Interview with contract workers and management about SBP ST 1 health & safety and social conditions.

5.5 Describe audit sampling methodology used

Supplier sampling is conducted in accordance with the SBP sampling formulas outlined in SBP Standard 3. Audit teams ensure that the sampling captures the diversity of forest ecosystems and feedstock sources used by the organization. This includes selecting suppliers that represent different land ownership and management types (e.g., smallholders, public, private), harvesting methods (e.g., thinning, final harvest), and feedstock categories (e.g., primary, secondary, tertiary; hardwood, softwood). Based on the sampling calculation for primary suppliers, the minimum required sample size was one. No other supplier types are involved.

5.6 CB stakeholder engagement

☐ N/A – Certification Body stakeholder consultation not applicable for this evaluation

Guidance: Please specify the number and types of stakeholders engaged, method of engagement and its outcomes.

5.7 Stakeholder feedback and response

☐ N/A – Certification Body stakeholder consultation not applicable for this evaluation

5.8 Main strengths and weaknesses of the management system and operations

5.9 Summary of evaluation activities for robustness of the Supply Base Evaluation

☐ N/A – Standard 1 not in the scope of the evaluation

5.10 Summary of evaluation activities for Processing residues and/or Post-consumer feedstock requirements per Standard 2 and EU RED

The company uses processing residues feedstock (4A) and Forest feedstock (1A) is going to be used in the SBP production. The processing residues feedstock comes from its own main process (i.e., factory wood chips). Plus,

the certification team formalized an initial internal validation audit in order to verify and classify the incoming material. Finally, the only supplier has signed the self declaration.

5.11 Summary of evaluation activities for chain of custody system per Standard 4

There is a written procedure considering all applicable requirements (e.g., internal audits, training, complaints, non-conforming products). All material is traceable to the FMU of origin and to the buyer of the biomass product via documentation reviewed

5.12 Summary of evaluation activities for collection and communication of data per Standard 5

5.13 Summary of audit findings for competency of involved personnel

5.14 Summary of audit findings for GHG methodology per Standard 6 (if applicable)

☐ N/A – Standard 6 not in the scope

6 Detailed evaluation of BP's Supply Base Evaluation (if applicable)

☐ N/A – Supply Base Evaluation not in the scope of the evaluation

6.1 Overview of BP's risk assessments and mitigation measures including EU RED scope

The organization has developed an SBE in accordance with SBP and EU RED requirements. The SBE relies primarily on the existing legal framework and SBP's benchmarking against FSC and PEFC standards, as the majority of the material is currently sourced from FMUs certified under FSC and/or PEFC schemes. For further details, refer to the nonconformities issued in relation to the SBE.

6.2 CB evaluation of specified risk indicators and mitigation measures