Compliance with the SBP Framework: Public Summary Report

Preferred by Nature OÜ
Evaluation of Reforestadora del Sinu

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

Version 2.0	**Published 10 August 2023**
Version 2.1	Published 21 May 2025

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1 Overview

Certification Body (CB) Name:	Preferred by Nature OÜ
Primary CB contact for SBP:	Pilar Gorria Serrano
Primary CB contact email:	pgorria@preferredbynature.org
Audit team leader:	Lennart Holm
Audit team members:	-
Name of the Company:	Reforestadora del Sinu
Company legal address:	Calle 47, Comuna 8, Perímetro, 230002 Monteria, Colombia
Company contact for SBP:	Juana Buelbas
Company contact email:	jbuelvas@refosinu.com
Company website:	https://www.refosinu.com
Date of installation:	
SBP Certificate Code:	SBP-13-02
Date of certificate issue:	17 Oct 2024
Date of certificate expiry:	16 Oct 2029

Audit closing meeting date:	28 May 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):	Pilar Gorría
Date of decision:	18 Aug 2026
Other comments:	N/A

2.2 Open non-conformities and observations

2.2 Closed non-conformities

NC number 9042 copied from 5653	NC Grading: Observation
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.5 The Organisation shall maintain documented procedures (i.e., work instructions or equivalent documentation), covering all relevant requirements within the scope of the certificate and reflecting current Organisational activities. Documented procedures shall include at a minimum: – training, – internal audits, – record-keeping, – stakeholder engagement, including management of comments and complaints, – handling non-conforming products and non-appropriate documentation, – material receipt: input/purchasing, – material accounting, – sales transactions: output/sales, – claims, – business integrity, social, and health and safety requirements, – subcontracting activities/subcontractors (where applicable), and – collection and communication of data for energy and carbon balance calculations. N/A N/A
Description of Non-conformance and Related Evidence:	
The company has a procedure for the use of SBP trademark, PRO-PF-26 Uso de Marcas Registradas, where the old SBP logo is displayed as an example. The company should consider updating this document displaying the new SBP logo to avoid potential confusion should the company decide to apply the SBP logo in the future. Procedure for logo use created, PRO-PF-26 - USO DE MARCAS REGISTRADAS SBP with updated SBP logos,OBS closed	
Timeline for Conformance:	N/A
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Closed

NC number 9088	NC Grading: Minor
Standard:	SBP Standard 2: Feedstock Verification v2.0
Requirement:	7.1 The Organisation shall develop a Risk Management Plan (RMP) which includes Risk Management Measures (RMMs) for each Indicator rated as specified risk within its SBE per the Organisation's Risk Assessment or an SBP-endorsed RRA with the objective to mitigate the risk and reduce the risk rating to low risk. N/A N/A
Description of Non-conformance and Related Evidence:	
Feedstock from areas with 'specified risk' will be assessed through a verification program consisting of site visits and documented requirements from the developed Risk Management Measures, in order to bring risks to low. Mitigation measures have been justified and are recorded in the Supply Base Report and in Exhibit 6 - PLAN ANUAL DE GESTIÓN DE RIESGOS SBP - SBE - REFOSINU. However, the mitigation measures documented in the SBR are	

different and more inclusive than those documented in the RMM.	
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:	Root cause for this NC was insufficient control and verification between different documents. Correction: After a review, it was found that the RMM was not updated with the same Mitigation Measures as was documented in the SBR, hence, an update of the RMM was undertaken. Corrective Action: Verification of documents will be done in Internal Audits
Findings for Evaluation of Evidence:	On May 29, 2026 the company produced an updated Risk Management Plan where the Mitigation Measures are in conformity with those in the SBR. Minor NC Closed
NC Status:	Closed

2.3 Actions taken by Organisation Prior to Report Finalisation

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2.4 Notes for the next Audit

Verify sales in DTS

3 Scope of the audit and SBP certificate

Scope item	Check all that apply to the Certificate scope
Primary activity	Biomass Producer
Secondary activity	Biomass Producer
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 v2.0
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 4.1 Roundwood
Feedstock origin (countries):	Colombia
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	-

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.

Reforestadora del Sinú S.C. specializes in activities such as forestry, reforestation, establishment, maintenance, production, and commercialization of wood in the northwestern region of Colombia. Their commitment includes employing highly skilled professional personnel and using fast-growing biological materials adapted to the environmental conditions of the region. Their land distribution spans the departments of Antioquia and Córdoba. Their forest project stems from the Colombian government's invitation to invest in the forestry sector, capitalizing on natural advantages for fast-growing plantations and the country's strategic geographic location for exporting forest fiber to major consumption centers. With this purpose, Reforestadora del Sinú began operations in October 2010 in Montería, Córdoba. The supply base is defined as Reforestadora del Sinú own land area of 13,282 hectares distributed across five nuclei located in Valencia, Córdoba: Los Volcanes and Guadual; in Montelíbano, Córdoba: San Francisco; in Turbo, Antioquia: Monomacho; and in Arboletes, Antioquia: Las Platas. The species used to establish our forest plantations is a hybrid generated by crossing two tree species from the genus Eucalyptus: Eucalyptus urophylla, native to Indonesia, and Eucalyptus grandis, native to Australia. This cross gave rise to the hybrid known as Eucalyptus urograndis. The selection and development of this hybrid took place primarily in Brazil, where eucalyptus plantations play a crucial role in the forest industry. Eucalyptus urograndis, belonging to the Myrtaceae family, inherits phenological and physiological characteristics from its parent species, Eucalyptus urophylla and Eucalyptus grandis. It is known for its rapid growth cycle, with harvesting typically occurring between 7 and 8 years, depending on local conditions. This hybrid shows moderate water requirements in its early growth stages but develops notable drought tolerance over time, enduring prolonged periods of dry conditions. Its adaptability ranges from well-drained soils to low fertility soils, facilitating establishment in a wide range of environments. These physiological traits make Eucalyptus urograndis an ideal choice for the pulp industry and other forest products due to its efficiency in growth and ability to adapt to diverse soil and climatic conditions. In their forest project, they focus primarily on producing fast-growing wood to supply pulp mills globally and secondarily on producing biomass in form of wood chips for production of energy. To achieve this primary objective, we reforest with high-quality materials ensuring optimal development of our plantations. We implement silvicultural and harvesting methods tailored to local conditions, always respecting and conserving regional biodiversity. Additionally, we promote formal employment generation at the local and regional levels, with an inclusive gender approach. We are committed to sustainable forest utilization to guarantee a continuous supply of wood to our current and potential customers. All of this is supported by our forest management plan, which establishes detailed guidelines for all activities related to the timely supply of primary wood to the national and international markets. This plan serves as a comprehensive guide that standardizes our activities from technical, social, and environmental perspectives, designed to guide those responsible for planning, executing, and controlling these activities.

3.2 Site details

Legal entity name	Address	Site Activity	Visited during the audit
Reforestadora del Sinu	Calle 47, Comuna 8, 230002, Perímetro Urbano Montería, COR, Colombia	Biomass Producer	☒

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.

The only supplies comes from the company´s own forests, which are FSC FM certified under GFA-FM/COC-003586. After harvest, the material is transported by truck to a log yard by the port for temporary storage. Upon arrival, the material is recorded in "Resumen Despacho.xls" which includes the claim FSC 100% for all volumes delivered to the port. There is no mixing between certified and non-certified material. It´s all recorded in the mass balance system for SBP and EU RED III.

4 Specific objective of the audit

The objective of this evaluation was to confirm that the Biomass Producer's management system is capable of ensuring that all requirements of specified SBP Standards are implemented across the entire scope of certification. The scope of this evaluation also covered the EU RED III requirements for primary feedstock.

The scope of the evaluation covered
- Review of the BP's management procedures, including requirements designated in applicable SBP Standards and Instruction Documents;
- Review of the production processes, production site visit;
- Review of the updated Supply Base Report;
- Review of the risk assessment results;
- Review of SBP system control points, analysis of the existing FSC FM/Coc system;
- Inspection of primary feedstock supplies;
- Review of the records and calculations;
- GHG data collection analysis
- Interviews with responsible staff;
- EU RED III bridging requirements for meeting EU RED III for primary
- Level B sustainability criteria for primary feedstock from Colombia.

5 Evaluation process

5.1 Timing and duration of evaluation activities

Audit Level of Effort (LoE)		
Activity	**Auditors**	**Auditor hours**
1. Preparation	Lennart Holm	4.0
2. On-site (excl. travel time)	Lennart Holm	24.0
3. Report writing	Lennart Holm	8.0
4. Other	Lennart Holm	2.0

5.2 Auditor team qualification

Auditor qualification		
Auditor name	**Role**	**Qualification**
Lennart Holm	Team Leader	Lennart has 25 years of auditing experience in Forest Management; Chain of Custody, SBP, GGL, Enplus and SDE+ audits, for various CBs. Lead SBP, ENplus, GGL, SDE+ and FSC, PEFC and SFI FM/COC auditor, as well as ISO9001 and ISO14001 lead auditor, and successfully passed the SBP auditor training program for V1 and V2.

5.3 Description of evaluation activities

This annual audit was carried out on-site on May 26-28, 2026.

Opening meeting was followed by review of the management system and the SBR and SBE. Requirements for EU RED III procedures and Level B risk assessment for EU RED III sustainability requirements were also reviewed, as well as the mitigation measures were evaluated, evaluation was also supported by field visits as well as revision of supporting documents.

This report is the result of the findings of a follow-up audit carried out by an independent lead auditor. The purpose of the assessment was to assess the client's compliance with the standards used within the scope of the certificate.

A sufficient amount of people were interviewed during the site and field visits.

Critical Control points were evaluated and found to be sufficiently well managed and controlled.

A closing meeting was conducted where auditor summarized scope change audit conclusions and next steps where clarified.

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A site of the company FMU in Valencia, Colombia was visited as well as the log yard and port of Tolú.

5.4 List of forest management units and feedstock suppliers visited

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

Site name
Villa Dorada
Site location
Valencia
Site description
Area of 57.09 ha where 28.11 ha is currently being harvested. Harvest done in accordance with FSC FM certificate requirements. All wood sold with FSC 100% claim to a pulp and paper mill in Colombia. No woodchips are being produced nor planned.
Rationale and focus of visit
Only active harvesting site
Description of audit activity
On-going harvest, verified harvest prescription and leave tree characteristics, and cascading principle.

5.5 Describe audit sampling methodology used

During audit preparation, a sampling plan was developed based on the following criteria: - A review of documentation related to energy and carbon data for the chosen SAR reporting period. – Inspection of the FMU with inspection of harvest sites to verify company procedures and implementation of EU RED III and SBE mitigation measures. In the reporting period no transactions of SBP certified material have been transfored in the Radix Tree. Auditor evaluated implementation of RMM in one active FMU with harvesting operations. - Inspection of the log yard and port of Tolú. All applicable and existing documents and procedures subject to the applicable SBP requirements were reviewed. All relevant staff were interviewed

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.

Stakeholder engagement management at Reforestadora del Sinú is conducted in accordance with Reforestadora del Sinú Social Foundation's stakeholder engagement procedure, in line with the procedure PRO-PF-22 for the

Management of Stakeholder Complaints and Grievances. This procedure is continuously monitored, evaluated, and adjusted whenever necessary. Stakeholder concerns, complaints, and requests are recorded in the Excel matrix F-FU-01 “Register of Concerns.”

5.7 Stakeholder feedback and response

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

During the assessed period, two (2) comments were registered and documented using the following formats: F-PF-11 Complaint Submission – Traffic and Schedules; and F-PF-11 Complaint Submission – Overhead Cabling. The complaints received highlight impacts primarily associated with timber transportation in urban areas, which result in disruptions to mobility and pose risks to road safety.

The company implemented a management process based on:
- formal recording of comments,
- technical assessment of the reported situations,
- coordination with the relevant authorities, and
- provision of timely responses within the established timeframes.

An agreement was reached between both parties, and the matter has been addressed and considered closed

5.8 Main strengths and weaknesses of the management system and operations

Strengths: The audit of the BP demonstrated a good level of compliance with the required criteria of Standards 1, 2, 4 and 5, and the EU RED III requirements. There was reasonable evidence provided to support compliance where a Non-Conformity was not detected.
The existence of FSC FM certification system is considered a main strength with respect to Novalis overall conformity with the relevant SBP standards.
Weaknesses: NC raised and no production of SBP biomass.

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

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

The SBE was developed in joint efforts between internal personnel and a qualified consultant, using credible data sources. The company's management and monitoring systems are designed to ensure compliance with applicable laws and regulations. Risk was evaluated for 8 indicators under the benchmarking document for FSC FM certified forests, and risk was designated low for all indicators, with the exception of 1 Indicators which were designated as specified risk. The company has developed additional controls and mitigation measures to manage this risk. After the risk assessment was completed, mitigation measure was completed.

The stakeholder consultation process involved consultations to key stakeholders with regard to information on SBP certification, SBP risk assessment and supply base report, by communicating this via electronic email. As no comments were received the company has implemented the mitigation measure for the specified risk indicator as initially proposed. The company is sourcing Forest primary feedstock from their own FSC FM certified forest in Colombia, where the SBE is developed to comply with STD 1 and RED III requirements, thus RED III Level B is applied for this area in Colombia.

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

☒ N/A – processing residues and/or post-consumer feedstock not used.

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

The feedstock (100%) comes from the company´s own forest plantations. The supply base is defined as Refosinu own land area of 13 247 hectares distributed across six nuclei located in Córdoba: Los Volcanes, Guadual and San Francisco; and Antioquia: Monomacho, Las Platas and Los Volcanes. Refosinu holds FSC® forest management certification for all its forest areas, under the certificate number GFA-FM/COC-003586. Forestry work within the chain of custody is performed by company workers. After harvest, sorting and chipping (in case of wood chips), biomass is transported by truck to a wood yard. From there the wood chips shall be sent to a port, where all material is recorded in "Resumen Despacho.xls", and the broken and firewood is collected in the wood yard by national customer(s), for pellet production. All of the biomass, wood chips or broken/firewood, is FSC 100% and can be delivered with the SBP-compliant claim. Volumes of biomass are all accounted and recorded in the SBP EU RED mass balance systems of Refosinu, at the wood yard and at the port. There is no mixing between certified and non-certified material along the supply chain.

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

The BP evidenced in depth procedures for this and have supplied actual data on Greenhouse Gas emissions, as well as provided a good overview of the requirements for energy data collection.

5.13 Summary of audit findings for competency of involved personnel

Staff members involved into the SBP system management and implementation demonstrated awareness of their responsibilities within SBP system.
The system was mainly produced by the Biologist, Quality Manager and Forestry Manager Between them, they have implemented the system. Staff responsible for the implementation of the mitigation measure and providing input to about forest specific issues as well quality of the process part of the work.
Staff demonstrated good knowledge in relevant fields, including project management and recognition of HCVF aspects, and implementation of relevant mitigating measures during the site visits.

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

SBE produced for the company´s certified area in Colombia, where primary feedstock is sourced. Mitigation Measures were applied to avoid feedstock with Specified Risks and exclude it from SBP-Compliant Biomass. The auditor assessed the risk for each Indicator using the guidance under the benchmarking document for FSC FM certified forests. The risk assessment has been performed with the use of an external consultant. Determining the risk rating the likely impact of a non-compliance together with the probability of that noncompliance arising was used. and evaluated risk at both regional and the individual forest. The risk assessment identified 1 specified risk indicator, which need specific control systems or mitigations measures. For RED III, the company details the legal situation and enforcement for each Indicator requested under article 29(6) for the company´s FSC FM certified area in Colombia. The management system consists of a defined list of actions or documents requested to their FMU to evaluate the implementation at the forest level. During the operations evaluated during the audit, it was confirmed that the FMU where the comany source primary feedstock from, are always evaluated prior to harvesting activities commence, as required by their FSC FM certification and SBP as well. The management system was evaluated during the audit on the FMU.

Out of the 8 indicators in Annex 1 of the risk analysis, 7 have been identified as low risk and 1 have been identified as specified risk:
3.3.1:
The main objective and mission of Reforestadora del Sinú is to be the forest producer leader in Colombia to supply the pulp industry worldwide and therefore is not expected that the biomass market could destabilize Refosinu's core market. However, as a precaution, it is considered by Refosinu, as a first approach, Specified risk for this indicator.

6.2 CB evaluation of specified risk indicators and mitigation measures

Country
Colombia
Area/Sub-Scope
Departments of Córdoba and Antioquia
Indicator
3.3.1 Feedstock sourcing shall be in compliance with the principles of cascading use, high quality stem wood shall not be used as feedstock if it is in substantial demand for long-lived products in the Supply Base.
Specified risk description
Refosinu's forest areas are all certified under FSC Forest Management. As a forest management standard, the FSC-STD-60-004 can affect optimum use of harvested products mainly through setting requirements for harvesting methods. Affecting the use of stem wood after the harvesting is not within the standard’s scope. The SBP performance requirement is therefore considered as only partially met.
Detailed description of a mitigation measure

- Maintain FSC Forest Management certification in all forest areas and include it in each new forest area Compliance with the SBP Framework Supply Base Report 10 acquired by Refosinu. - Keep the Forest Management Plan up-to-date. - Establish clear definitions of broken/firewood that cannot be used by the pulp industry (Refosinu's market); - Train forestry workers on sorting properly the broken/firewood from the stemwood with the quality required by the pulp market. - Keep quantitative records of forestry activities, including estimates of the quantity of forest residues and broken/firewood resulting from Refosinu's forestry operations
Detailed description of CB evaluation of mitigation measure and its conclusions
Visit the site during or after conclusion of harvesting operations. The control system for feedstock includes on-going follow-up during harvest to verify that harvesting is made according to company specifications and best financial outcome for the company, which is production of pulp logs, mainly to European customers.