Compliance with the SBP Framework: Public Summary Report

Preferred by Nature OÜ
Evaluation of Lumbar OÜ

Scope Change 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:	Preferred by Nature OÜ
Primary CB contact for SBP:	Pilar Gorria Serrano
Primary CB contact email:	pgorria@preferredbynature.org
Audit team leader:	Frederik Pelska
Audit team members:	Kersti Kuum
Name of the Company:	Lumbar OÜ
Company legal address:	Tehnika 15, Paikuse alev, 86609 Pärnu, Estonia
Company contact for SBP:	Anni Mõts
Company contact email:	anni@lumbar.ee
Company website:	lumbar.ee
Date of installation:	
SBP Certificate Code:	SBP-08-31
Date of certificate issue:	15 Feb 2026
Date of certificate expiry:	14 Feb 2031
Audit closing meeting date:	02 Nov 2026
Audit cycle:	Scope Change 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):	Liene Suveizda
Date of decision:	09 Nov 2026
Other comments:	New storage site added to the scope.

2.2 Open non-conformities and observations

2.2 Closed non-conformities

2.3 Actions taken by Organisation Prior to Report Finalisation

None

2.4 Notes for the next Audit

None.

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 EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413; Instruction Document 1A: SBP Requirements for Primary Feedstock from Trees Outside Forests (TOF) v1.0; Instruction Document 5E: Collection and Communication of Energy and Carbon data. v2.1
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
Feedstock origin (countries):	Estonia, Latvia
SBP-endorsed Regional Risk Assessments used: **Public link:** https://sbp-cert.org/documents/standards-documents/risk-assessments/	N/A
Chain of custody system	☐ Physical separation ☒ Mass balance
Outsourcing	Yes
Changes in the scope	Added new "Lennujaama plats" storage to 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.

Lumbar OÜ is an Estonian company specialised in the production of wood chips. Our raw material is sourced from various Estonian suppliers, including forest stocking companies and forest owners, agricultural cooperatives, forestry products intermediaries. The primary material comes from roundwood, tops, branches and brushwood. The material originates from a variety of forests, where clear cutting, salvage cutting or thinning have been undertaken according to management plans. usually feedstock is chipped in the forest. Biomass from agricultural land is not sourced as part of the agricultural activity but as cleaning the agricultural land (old hayland and unused fields) from bushes and young trees. Such removal of bushes and young trees is done with forestry machinery and it contains only cutting the material above the ground. Removal of roots is not part of that process. Same practices are implemented as its done in the forest. Company is mainly using their own chippers and trucks but also contractors if needed. Lumbar OÜ was issued with an FSC certificate in 2015. During the scope change audit in 2022 sourcing material from FSC certified forest in Latvia was added to scope.

3.2 Site details

Legal entity name	Address	Site Activity	Visited during the audit
Lumbar OÜ	Livonia, Eametsa village, Tori parish, Pärnu county	Storage	☒

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 primary material comes from roundwood, tops, branches and brushwood. The material originates from a variety of forests, where clear cutting, salvage cutting or thinning have been undertaken according to management plans. Company uses FSC transfer system. Also segregation of non-certified material is applied according to transfer system. Company uses following FSC claims: FSC 100%, FSC Mix Credit and FSC Controlled Wood. For tracking material company uses lank.ee online system and waybills where all truck loads can be traced. The origin and end point are described there, also volumes. In Estonia SBE is in certificate scope. In Latvia the material comes from FSC certified forests only. For material accounting, the Mass Balance chain of custody method is applied. Three product groups are used: 1A (forest feedstock) and 2A (TOF) Feedstock may be accepted in the form of wood chips and roundwood. The Mass Balance system covers SBP and EU REDIII requirements and enables tracing of claims and quantities. All SBP transactions are will be done in the DTS. Feedstock is segregated in the storage area only when the origin cannot be confirmed with the document check. Feedstock will be segregated until it is possible to verify the origin. If the origin cannot be verified then the material is not accepted. Lumbar OÜ was issued with an FSC certificate in 2015.

4 Specific objective of the audit

The specific objective of this scope change evaluation was to verify that the Biomass Producer's management system ensures compliance with the applicable SBP Standards following the addition of a new storage site to the certification scope.

The scope change involved the inclusion of one additional storage site in the existing SBP certification scope. An on-site visit to the newly added storage site was conducted as part of the evaluation.

The scope of the evaluation covered:

- Review of the BP's management procedures relevant to the newly added storage site
- Verification of the storage site's integration into the existing management system;
- Review of relevant documentation and records
- Evaluation of applicable SBP requirements related to biomass storage and handling;
- On-site inspection of the newly added storage site.

5 Evaluation process

5.1 Timing and duration of evaluation activities

Audit Level of Effort (LoE)		
Activity	**Auditors**	**Auditor hours**
1. Preparation	Frederik Pelska	1.0
2. On-site (excl. travel time)	Frederik Pelska	1.0
2. On-site (excl. travel time)	Kersti Kuum	0.5
3. Report writing	Frederik Pelska	1.0

5.2 Auditor team qualification

Auditor qualification		
Auditor name	**Role**	**Qualification**
Frederik Pelska	Lead auditor	Frederik graduated from the Estonian University of Life Sciences with a Bsc in forest management. He has completed FSC forest management, PEFC, FSC and SBP supply chain lead auditor training. He has previously worked in forest management companies.
Kersti Kuum	Team member	Preferred by Nature Chain of Custody Specialist. BSc in Industrial Ecology and MSc in Environmental Management and Cleaner Production from Tallinn University of Technology. Previous work experience in Environmental management. Has worked in state and private companies.

5.3 Description of evaluation activities

The scope change audit of Lumbar OÜ was conducted remotely via Microsoft Teams on 29 October 2026. The audit focused on the addition of a new storage site to the SBP certification scope.

Relevant management procedures, documentation and applicable SBP requirements were reviewed. An on-site inspection of the newly added storage site was carried out on 2 November 2026 to verify compliance with SBP requirements.

The closing meeting was held on 2 November 2026, during which the audit findings and conclusions were summarized.

5.4 List of forest management units and feedstock suppliers visited

☒ N/A – No forest sites or suppliers visited during this evaluation
N/A scope change

5.5 Describe audit sampling methodology used

N/A scope change

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.

N/A scope change

5.7 Stakeholder feedback and response

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

N/A scope change

5.8 Main strengths and weaknesses of the management system and operations

Strengths: The audit of Lumbar OÜ demonstrated a good level of compliance with the required criteria of Standards 1, 2, 4 and 5, and the RED requirements. There was reasonable evidence provided to support compliance.

Weaknesses: See section 10 Non-conformities and observations for details.

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 Supply Base Evaluation was implemented for primary feedstock sourced from Estonia and Latvia, both forest land and TOF. Lumbar OÜ has implemented SBE for primary feedstock (forest products) that originate from Estonia and Latvia. All TOF material is classified as Urban and landscape feedstock. For TOF material the same SBP regional risk assessments are used as for forest material (see Revised Regional Risk Assessment for Estonia V2.0 and Revised Regional Risk Assessment for Latvia V2.0). Lumbar OÜ considers the SBP risk assessment results sufficient to be used also for non-forest land. The same risk mitigation activities apply to non-forest land. Biomass from agricultural land is not sourced as part of the agricultural activity but as cleaning the agricultural land (old hayland and unused fields) from bushes and young trees, this was also confirmed during audit. Using same risk mitigation measures as for forest material is stricter than approach of creating separate risk assessment for non-forest land.

The supply base evaluation assessment aims to ensure that the biomass used is from legal and sustainable sources. Risk mitigation measures will also be applied for primary feedstock that originates from Estonian and Latvian forests.

The scope of the SBE was chosen based on the availability of the SBP-endorsed Regional Risk assessments whereas the possibility to mitigate the identified “specified risk” with reasonable efforts was considered. These aspects are managed by implementing mitigation measures, which are deemed sufficient to lower the risks to low risk, and the rigor with which the Supply Base Evaluation was performed is sufficient to properly evaluate the risks within the chosen Supply Base.

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

During the audit, a valid CoC system description and other documents associated with FSC CoC certification was reviewed. Critical control points of the CoC system were evaluated also during SBP audit. Lumbar OÜ has a Chain of Custody system where they have implemented physical separation method, supported by a Mass Balance system for SBP and RED requirements. Lumbar OÜ is implementing the SBE system for all feedstock sourced, even if certified under FSC and/or PEFC FM. In case there would be any non-compliant material it would be kept physically separated in the harvest/chipping site. The chipping is always done at the harvest site. For RED scope, the Lumbar OÜ implements a mass balance system with 12 months balancing period.

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

Standard 5 and ID5E are included in the scope of certification. BP has a system to gather and record Greenhouse Gas emissions. During the audit, BP made detailed overview of the systems and databases to gather and record GHG data that is required by SBP for wood chip producers. All the GHG information is indicated in SAR document. All evidence was provided to auditors, auditors considered it sufficient enough to fulfil the requirements.

5.13 Summary of audit findings for competency of involved personnel

Staff members involved into the SBP system management and implementation, include the external consultant, demonstrated awareness of their responsibilities within SBP system. To conduct the risk analysis and implement the SBP certification process, Lumbar OÜ assigned an external consultant with extensive experience in forest planning, management, and certification. the consultant has worked on processes related to forest certification in Estonia as well as other countries worldwide.

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

N/A

6.2 CB evaluation of specified risk indicators and mitigation measures