Compliance with the SBP Framework: Public Summary Report

Preferred by Nature OÜ
Evaluation of Navigator Abastecimento de Madeira (NAM), A.C.E.

Main (Initial) 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:	Lennart Holm
Audit team members:	Gabriel Poveda Portilla
Name of the Company:	Navigator Abastecimento de Madeira (NAM), A.C.E.
Company legal address:	Mitrena, Apartado 55, 2901-861 Setúbal, Portugal
Company contact for SBP:	Sofia Castelao
Company contact email:	sofia.castelao@thenavigatorcompany.com
Company website:	
Date of installation:	
SBP Certificate Code:	SBP-15-05
Date of certificate issue:	04 Nov 2026
Date of certificate expiry:	03 Nov 2031
Audit closing meeting date:	26 Feb 2026
Audit cycle:	Main (Initial) 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):	Kersti Kuum
Date of decision:	19 May 2026
Other comments:	N/A

2.2 Open non-conformities and observations

2.2 Closed non-conformities

2.3 Actions taken by Organisation Prior to Report Finalisation

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2.4 Notes for the next Audit

Verify trades in DTS

3 Scope of the audit and SBP certificate

Scope item	Check all that apply to the Certificate scope
Primary activity	Trader
Secondary activity	Trader
Approved Standards	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 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) N/
SBP Feedstock types	☒ SBP Compliant; ☒ SBP Controlled
Includes Supply Base Evaluation (SBE)	No
Includes EU RED Scheme	No
Includes EU RED Supply Base Evaluation (SBE)	No
Products	WB 1.1 Wood pellets, WB 2.1 Wood chips
Feedstock origin (countries):	Portugal
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	N/A

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.

Navigator group. Navigator Abastecimento is the biomass trading branch of the company. The company also hold Energy Plants as pulp and paper mills. Procurement services are centralized by Navigator Abastecimento that is one of the companies enterprises. The scope of the certificate at Navigator Abastecimento covers the activities as a biomass trader.

3.2 Site details

Legal entity name	Address	Site Activity	Visited during the audit
Navigator Abastecimento de Madeira (NAM), A.C.E	Mitrena, Apartado 55 Setúbal, 2901-861 Portugal	Trader	☒

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.

Navigator holds an FSC CoC multisite certificate were the 4 Energy plants (Aveiro, Setubal, Figueira da Foz and Vila Velha da Rodão) and Navigator Abastecimento are included as valid sites. Within the SBP scope, NAM implements physical separation as the primary Chain of Custody method across all trades. Trading activities are conducted on a batch-based, one-in–one-out logic, with deliveries organized either by truck or vessel. Each batch is delivered, stored, and dispatched separately, with sustainability characteristics clearly defined and communicated per delivery. Within the SBP scope, sustainability characteristics are assigned and communicated according to the DTS transactions information

4 Specific objective of the audit

The specific objective of this evaluation was to confirm that the Organization'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 the evaluation covered:
Review of the Organization's documented procedures;
Review of the CoC system critical control points;
Interviews with responsible staff;
Review of the records;
GHG data collection, analysis and assessment of compliance with ID 5E;
EU RED framework including EU RED SBE;

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, Gabriel Poveda Portilla	8.0
3. Report writing	Lennart Holm	6.0
4. Other	Lennart Holm	4.0

5.2 Auditor team qualification

Auditor qualification		
Auditor name	**Role**	**Qualification**
Lennart Holm	Audit team leader	Lennart is a Biomass and Forestry Specialist with Preferred by Nature, with 34 years of experience working in the forest sector, 26years of international work experience, 17 years of international auditing experience. Lennart has participated in over 100 FSC forest management audits and has conducted over 700 Chain of Custody audits, for various CBs. Lennart has developed, maintained and audited many different Forest Managements in Sweden, Norway, Denmark, Canada, USA, Portugal and Spain. Lennart is a Registered Professional Forester in the province of British Columbia, Canada
Gabriel Poveda Portilla	Auditor in training	Gabriel Poveda Portilla Auditor in Training Forest engineer. I have worked in the forest-based sector since 2008. I am an FSC and PEFC Chain of Custody auditor, an FM FSC auditor, a Rainforest Alliance SC auditor, and a SBP auditor in training. I have worked for Preferred by Nature as a Supply Chain Specialist since 2020.

5.3 Description of evaluation activities

The audit was conducted on site at the head office in Setubal during half a day in December, which occured concurrent with FSC and PEFC CoC audit, with a joint closing meeting for all sites on February 26, 2026.
All SBP related documentation connected to the SBP as well as the FSC CoC systems of the organization, including the procedures, volume summaries, risk assessment and sample documents had been provided by the organization prior to the audit and was evaluated during the assessment.
The audit started with an opening meeting attended by management and responsible operational staff. During the opening meeting, the audit team was introduced, information about the audit plan, methodology, auditors

qualification, confidentiality issues, and assessment methodology was provided, and the certification scope was clarified. CB's accreditation related issues were explained as well.
After that during interviews and documentation review all applicable requirements of the SBP standards № 4 and 5, Instruction Document 5E and SBP EU REDIII bridging document covering input clarification, an existing chain of custody system, CoC Critical Control Points (biomass acceptance, inputs identification and claims, control system, identification of origin, feedstock classification and sales), management system, recordkeeping/mass balance requirements were evaluated. During the process, the overall responsible person for the SBP system and other staff were interviewed. At the end of the first audit date, sampling of suppliers and storage site took place.

At the end of the assessment, findings were summarized, and preliminary assessment conclusions based on the use of 3 angle evaluation method were provided to management and responsible operational staff.
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5.4 List of forest management units and feedstock suppliers visited

☒ N/A – No forest sites or suppliers visited during this evaluation
NAM is a trader

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. – An assessment of the procedures and interview with staff.

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.

As part of the Stakeholder Engagement Plan, engagement activities were implemented with local parish councils in collaboration with Crédito Agrícola. The annual Club session was also conducted, alongside participation in and organization of events and workshops involving vocational schools. These are ongoing events throughout the year. Engagement process is defined in the - Plano de Envolvimento das Partes Interessadas_Stakeholder Engagement Plan.

5.7 Stakeholder feedback and response

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

No comments received.

5.8 Main strengths and weaknesses of the management system and operations

The audit demonstrated a good level of compliance with the required criteria of Standard 2, 4 and 5. There was reasonable evidence provided to support compliance where a Non-Conformity was not detected. The existence of

ISO 9001, 14001 and 45001, as well as a FSC and PEFC FM and COC systems are considered a main strength with respect to Navigators overall conformity with the relevant SBP standards. The organization has a strong internal system and number of dedicated personnel who is involved in the biomass sourcing and tade and a strong connection between the organization and suppliers.
No weaknesses identified

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

☒ 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

Navigator has developed and implemented Chain of custody system according Standard 4 requirements, including Business Integrity self assessments and produced a Stakeholder Engagement Plan.

The organization has implemented FSC transfer systems with biomass (pellets and wood chips) in the scope of their certificates. Valid FSC system description and other documents exist. As a biomass trader, they buy and sell woodchips and pellets with a SBP claim and manage the process through DTS. Each trader is registered in the company IT system, SIRF and a mass balance is set up to track the trade

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

Navigator has in depth procedures for this in depth procedures for this. The auditor confirmed the Greenhouse Gas (GHG) sources for feedstock from the forest, chipping, transportation to the energy plants and reviewed how the input data was measured. Findings were substantiated by on-site staff interviews with operations personnel on the overview of the operations in the forest, historical operations, changes to operations, procedures and processes used to ensure data quality. Navigator demonstrated full competency to analyze and report the required data on Greenhouse Gas emissions.

5.13 Summary of audit findings for competency of involved personnel

The overall responsible for the SPB system is the quality and certification responsible person, She is the sole person responsible for all aspects of the biomass production of the BP. Interviews carried out demonstrated good awareness of responsibilities within SBP system.

Involved personal has demonstrated good knowledge in relevant fields, including project management working with the suppliers and forest management issues.

According to interviews, review of formal qualifications and the set of procedures and documents that were composed for the SBP system, auditor evaluated the competency of main responsible staff to be sufficient

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