



Compliance with the SBP Framework: Public Summary Report

Preferred by Nature OÜ
Evaluation of CellMark Asia Pte Ltd
Fourth 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:	Preferred by Nature OÜ
Primary CB contact for SBP:	Pilar Gorria Serrano
Primary CB contact email:	pgorria@preferredbynature.org
Audit team leader:	Ai Pham Thi Ngoc
Audit team members:	ERROR: Works only for SBR or PSR form. Please alter the function by adding more tables, or by dynamic sql
Name of the Company:	CellMark Asia Pte Ltd
Company legal address:	11 Beach Road, Crasco Building #01-01, 189675 Singapore, Singapore
Company contact for SBP:	Le Do
Company contact email:	le.do@cellmark.com
Company website:	
Date of installation:	
SBP Certificate Code:	SBP-08-73
Date of certificate issue:	29 Jul 2022
Date of certificate expiry:	28 Jul 2027
Audit closing meeting date:	29 Jun 2026
Audit cycle:	Fourth 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):	Kersti Kuum
Date of decision:	02 Sep 2026
Other comments:	N/A

2.2 Open non-conformities and observations

2.2 Closed non-conformities

NC number 6320		NC Grading: Minor
Standard:	SBP Standard 4: Chain of Custody v2.0	
Requirement:	1.10 The Organisation shall conduct an internal audit, not later than 12 months after the preceding audit (internal or external) for the purpose of evaluating the Organisation's conformance with SBP requirements, considering the size and scope of the Organisation and certificate. Note: An internal audit is not required to be conducted before the external initial certification audit by the CB. N/A N/A	
Description of Non-conformance and Related Evidence:		
The Organization did not conduct the required internal audit within the 12-month period. The Organization explained that no internal audit was performed because there had been no activities within the SBP scope. However, section 14 of the SBP Handbook requires an internal audit to be conducted annually, regardless of the level of activity. Taking into account the simple scope of the Organization's activities and the absence of purchase or sales of SBP-certified biomass, the issue does not present a significant risk to certification integrity. Therefore, a Minor NCR has been raised.		
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:	Exhibit 1 SBP Handbook and Exhibit 3 Internal audit	
Findings for Evaluation of Evidence:	Regarding Minor NCR 2025-008040, the organization incorrectly assumed that an annual internal audit was only necessary if there were active purchases or sales of SBP-certified biomass. They performed a full internal audit for the current period and revised the internal audit procedure to mandate annual audits regardless of transaction volume in page 09 of SBP Handbook. Based on the evidence provided and interviewing with SBP manager, the auditor confirmed the root cause of NCR addressed, therefore NCR 2025-008040 was closed.	
NC Status:	Closed	

NC number 6321		NC Grading: Minor
Standard:	SBP Standard 4: Chain of Custody v2.0	
Requirement:	1.14 The Organisation shall identify stakeholders, develop, implement, monitor, evaluate and adapt as necessary, a Stakeholder Engagement Plan (SEP) appropriate for their business operations and scope of certification. N/A N/A	
Description of Non-conformance and Related Evidence:		
The Organization had not developed a Stakeholder Engagement Plan (SEP). The Organization, acting as a trader, did not develop a Stakeholder Engagement Plan (SEP), explaining this by the absence of activities under the scope of certification. Consequently, no SEP in line with requirements 1.14 to 1.18 of SBP Standard 4 V2 was available at the time of the audit. Considering the limited scope of the Organization's activities, the issue does not pose a significant risk to certification integrity. Therefore, a Minor NCR has been raised.		

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:	Exhibit 1 SBP Handbook, Exhibit 5 Stakeholder consultation report.
Findings for Evaluation of Evidence:	Regarding Minor NCR 2025-008043, their misunderstanding of the requirement applicability; the organization incorrectly assumed that an SEP was only required once active SBP trading began. They developed and approved a formal Stakeholder Engagement Plan (SEP) specifically adapted for the Organization's role as a trader. They assigned a designated responsible person to manage stakeholder relations and integrated the annual review of the SEP into the management system procedures to ensure it remains current regardless of activity levels. Based on the evidence provided and interviewing with SBP manager, the auditor confirmed the root cause of NCR addressed, therefore NCR 2025-008043 was closed.
NC Status:	Closed

NC number 6322 NC Grading: Minor	
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.24 The Organisation shall maintain an up-to-date self-assessment covering the implementation of 1.21, 1.22 and 1.23. N/A N/A
Description of Non-conformance and Related Evidence:	
The Organization had not developed the required self-assessments under requirements 1.21–1.25. The Organization provided documents such as the Code of Conduct, a training strategy for ESG and compliance, references to digital trainings, and tools like a whistleblowing mechanism. These documents confirm that a framework is in place to address legislation, anti-corruption, occupational health and safety, as well as working conditions and labour rights. However, no evidence of implementation or monitoring was available to demonstrate that these policies and procedures were being applied in practice, as required by 1.21–1.25. Since a framework and supporting documentation are established but implementation and monitoring have not been demonstrated, the issue does not pose an immediate or significant risk to certification integrity. Therefore, a Minor NCR has been raised.	
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:	Exhibit 6 Self-assessment
Findings for Evaluation of Evidence:	Regarding Minor NCR 2025-008044, the organization relied on existing corporate-level policies but failed to implement the specific SBP requirement for a documented, periodic self-assessment of those policies. The organization completed a comprehensive self-assessment for the current period covering requirements 1.21 through 1.25, including legislation, anti-corruption, health and safety, and labor rights. They establish checklists and Self-Assessment for conducting annual assessments of these indicators. Based on the evidence provided and interviewing with SBP manager, the auditor confirmed the root cause of NCR addressed, therefore NCR 2025-008044 was closed.
NC Status:	Closed

2.3 Actions taken by Organisation Prior to Report Finalisation

N/A

2.4 Notes for the next Audit

No notes

3 Scope of the audit and SBP certificate

Scope item	Check all that apply to the Certificate scope
Primary activity	Trader
Secondary activity	
Approved Standards	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; Instruction Document Japan: Bridging Requirements for meeting Japanese sustainability, legality and GHG saving requirements v1.1 -
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) The Organization transfers groups based on input data from the suppliers
SBP Feedstock types	☒ SBP Compliant; ☒ SBP Controlled
Includes Supply Base Evaluation (SBE)	No
Includes EU RED Scheme	Yes
Includes EU RED Supply Base Evaluation (SBE)	No
Products	WB 2.1 Wood chips, WB 1.1 Wood pellets
Feedstock origin (countries):	
SBP-endorsed Regional Risk Assessments used:	Not applicable
Public link: https://sbp-cert.org/documents/standards-documents/risk-assessments/	
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.

CellMark is a privately owned, independent marketing and supply chain service company providing products, services and solutions to customers and suppliers all over the world. Cellmark facilitates trade and business development across multiple industries using our many local offices and professional expertise. Through a network of 70-plus offices in 30-plus countries, CellMark provide a full suite of services: sourcing, sales and marketing, exclusive representation, finance, logistics, regulatory compliance, business development and custom chemicals manufacturing. CellMark also partner with clients to identify new business opportunities that add value to their processes and products or serve purely as an external sales or sourcing division. CellMark SA purchases and sells wood pellets and wood chips with the SBP-compliant biomass, or SBP Controlled Biomass claims. CellMark is an FSC and PEFC certified trader. CellMark does not have any storage places in scope yet. Possible incoterms conditions for trade are FCA, DAP, DDP, DPU, CIP, EXW, FOB, CIF, CPT, or CFR.

3.2 Site details

Legal entity name	Address	Site Activity	Visited during the audit
CellMark Asia Pte	11 Beach Road, Crasco Building #010-01, Singapore 189675	Trader without physical possession	☐

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 Organization is a trader without physical possession. The purchase documents are received and saved under the IT system. Responsible person shown good performance evaluating suppliers invoices. All material is received with SBP claims. All SBP transactions are of shiploads without physical possession, no storage is used by the Organization.

4 Specific objective of the audit

The specific objective of this evaluation was to confirm that the Biomass Trader'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 Biomass Trader's management procedures;
- Review of control points in CoC system ;
- Interviews with responsible staff;
- Review of the records;
- Evaluation of compliance with ID 5E, DTS; ID Japan
- EU RED related procedures;
- Business integrity.

5 Evaluation process

5.1 Timing and duration of evaluation activities

Audit Level of Effort (LoE)		
Activity	Auditors	Auditor hours
1. Preparation	Ai Pham Thi Ngoc	2.0
2. On-site (excl. travel time)	Ai Pham Thi Ngoc	6.0
3. Report writing	Ai Pham Thi Ngoc	6.0
4. Other	Ai Pham Thi Ngoc	2.0

5.2 Auditor team qualification

Auditor qualification		
Auditor name	Role	Qualification
Ai Pham Thi Ngoc	Audit Team Leader	Ai holds a Master of Arts in Development Economics and Bachelor's degree of Engineer Petrochemical and Organic Technology. Ai has qualified as the auditor for FSC CoC, SBP and has years of experience in wood pellet industry.

5.3 Description of evaluation activities

The audit consisted of an opening meeting on June 29, 2026. During which the scope was confirmed. The auditor also explained the methods to be employed during the audit. Following this introduction, all relevant requirements of the applicable SBP standard(s), ID EU RED and ID Japan were verified for compliance using a report record and checklists. The audit was completed by filling in the audit report and discussing the audit results. Critical Control points were evaluated and found to be sufficiently managed at the closing meeting on 29 June 2026.

5.4 List of forest management units and feedstock suppliers visited

☒ N/A – No forest sites or suppliers visited during this evaluation
Not applicable for the trader.

5.5 Describe audit sampling methodology used

During the audit preparation and on-site work (remotely), sampling was conducted based on the following criteria: • Full review of procedures; • Full review of training records; • Sample review of supplier-related information; • Sample verification of trade and transport documents; • Staff interviews to assess theoretical and practical understanding of the implemented approaches.

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

Strengths: Cellmark was involved in trading activities long time ago and materialize this long lasting experience. It is only a small group of people that work with SBP related activities and the responsible staff showed good knowledge about the SBP system and how it is implemented in the organization.

Weaknesses: N/A

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

The evaluation of the chain of custody system confirmed that the Organization has established a functioning management system appropriate for its role as a trader without physical possession. Procedures for recordkeeping, sales, and business integrity are in place and align with SBP requirements. The review of documentation, interviews with responsible staff, and sampling of sales transactions confirmed that the system is effectively implemented for the current scope of activities.

Overall, the Organization's chain of custody system is in place and functioning in line with the scope of certification.

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. The Organization uses PBId's declared by suppliers and completes SREGs (if required) to communicate further energy and carbon data to customers. EU RED claims are also reshared as other data in the transactions.

5.13 Summary of audit findings for competency of involved personnel

The Organization has a documented management system reflected in set of documented procedures related to certification. Four persons are in charge of the management system implementation and maintenance. A good awareness of the requirements was shown during interview and documentation review.

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