Compliance with the SBP Framework: Public Summary Report

Control Union Certifications BV Evaluation of PT Mangole Timber Producers

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:	Control Union Certifications BV
Primary CB contact for SBP:	Lukasz Dabrowski
Primary CB contact email:	ldabrowski@controlunion.com
Audit team leader:	Haswindra Ardy Irawan
Audit team members:	-
Name of the Company:	PT Mangole Timber Producers
Company legal address:	Desa Falabisahaya, Dofa, Mangoli Barat, Kab. Kepulauan Sula, Provinsi Maluku Utara, Indonesia, 97981 Kab. Kepulauan Sula, Indonesia
Company contact for SBP:	Dion Sarmahita Pratama Sitepu
Company contact email:	Dion.Pratama@sgmaluku.co.id
Company website:	
Date of installation:	
SBP Certificate Code:	SBP-11-31
Date of certificate issue:	28 Jan 2026
Date of certificate expiry:	27 Jan 2031
Audit closing meeting date:	29 Sep 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):	Bruna Scarparo
Date of decision:	09 Oct 2026
Other comments:	Schope change, add Instruction Document Japan:Bridging requirements for meeting Japanese sustainability, legality and GHG saving requirements

2.2 Open non-conformities and observations

2.2 Closed non-conformities

2.3 Actions taken by Organisation Prior to Report Finalisation

Not applicable

2.4 Notes for the next Audit

Prepare consolidated supporting documents and include clear source references at each point to ensure traceability and validity of the data.

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 5E: Collection and Communication of Energy and Carbon data. v2.1; Instruction Document Japan: Bridging Requirements for meeting Japanese sustainability, legality and GHG saving requirements v1.2
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 1.1 Wood pellets
Feedstock origin (countries):	Indonesia
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	Added scope: Instruction Document Japan - Bridging Requirements for meeting Japanese sustainability, legality and GHG saving requirements Version 1.2

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.

PT Mangole Timber Producers (PT MTP) is a biomass producer located on Mangoli Island, North Maluku Province, Indonesia. The company manufactures wood pellets using jabon (Anthocephalus sp.) and sengon (Paraserianthes falcataria) sourced entirely from the industrial forest concessions of PT Kalpika Wanatama Unit I and Unit II. The organization is a plywood and wood pellet manufacturer. In addition to pellet production, MTP operates a plywood manufacturing facility within the same area, ensuring sustainable resource utilization by converting plywood residues such as veneer offcuts and log core (pith), into feedstock for pellet production. This integrated system optimizes material use, minimizes waste, and supports efficient biomass production. All feedstock used by MTP is legally verified and sustainably sourced. The company and its suppliers are SVLK certified, confirming compliance with Indonesia's legal timber requirements, and all feedstock is also IFCC/PEFC forest management certified, demonstrating adherence to international sustainability standards.

3.2 Site details

Legal entity name	Address	Site Activity	Visited during the audit
PT Mangole Timber Producers	Desa Falabisahaya Kecamatan Mangoli Utara Kabupaten Kepulauan Sula Provinsi Maluku Utara	Biomass producers of wood pellets	☒

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.

PT MTP manages an integrated and traceable supply chain that encompasses all stages, from raw material sourcing to biomass production. All raw materials are supplied in the form of log wood obtained from harvesting activities within industrial plantation forests managed by two licensed suppliers, PT Kalpika Wanatama Unit I and PT Kalpika Wanatama Unit II. These materials are legally harvested and sustainably managed, ensuring compliance with national forestry regulations and sustainable production principles. Upon arrival at MTP's log yard facility, the logs are inspected and sorted according to size and quality. Logs with higher value and suitable dimensions are allocated for plywood manufacturing, while smaller or lower-grade logs are processed into wood pellets. MTP conducts its own chipping process to prepare the feedstock for pellet production, maintaining full control over feedstock quality and traceability. Residues from plywood operations, such as veneer offcuts and log core (pith) are also utilized as additional input for pellet manufacturing. Through this integrated production system, MTP ensures efficient raw material utilization, minimizes waste generation, and maintains transparency across the entire chain of custody from forest harvesting to biomass production.

4 Specific objective of the audit

The specific objective of this scope change audit is to ensure that the organization management system conforms with Instruction Document Japan requirements specified in the SBP standard and has been implemented throughout the certification scope.

5 Evaluation process

5.1 Timing and duration of evaluation activities

Audit Level of Effort (LoE)		
Activity	**Auditors**	**Auditor hours**
1. Preparation	Haswindra Ardy Irawan	0.5
2. On-site (excl. travel time)	Haswindra Ardy Irawan	7.5
3. Report writing	Haswindra Ardy Irawan	4.0

5.2 Auditor team qualification

Auditor qualification		
Auditor name	**Role**	**Qualification**
Haswindra Ardy Irawan	Lead Auditor	Having professional background in forest industry, supply chain, & environmental science with a bachelor degree in forest product technology. Over 11 years experience in audit and inspection for Export, Import, Supply Chain, Timber Legality, Chain of Custody, and Forest Management. Scheme: SVLK (PHL, VLHH), FSC (FM, CoC), SGLS (FM, Mill), IFCC/PEFC FM, PEFC CoC, and I-WAY Forestry (IKEA). Successfully completed ISO 9001:2015, ISO 14001: 2015, ISO 45000: 2018, and ISO 14065.

5.3 Description of evaluation activities

The audit consisted of an opening meeting, during which the scope was confirmed. The auditor also explained the methods used during the audit. All relevant requirements of the applicable SBP standard(s) were verified on compliance using the SBP audit portal, Radix tree platform, and checklists. The audit was completed by filling in the audit report and discussing the audit results. Critical Control points (sourcing and input, reception and storage, input for processing, production process, traceability, mass balance and volume control, and correct claim) were evaluated. During the closing meeting, it was also discussed how evidence can be submitted of corrective action with respect to non-conformities that were identified during the audit.

5.4 List of forest management units and feedstock suppliers visited

☒ N/A – No forest sites or suppliers visited during this evaluation
Scope change audit: Instruction Document - Japan

5.5 Describe audit sampling methodology used

The sampling of records is done randomly based on available data and information, which is considered to represent the actual condition. Including document sampling of supply base evaluation, energy and carbon data, chain of custody, delivery and sales documentation, mass balance records, etc.

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

The organization has an adequate management system supported by experienced and trained personnel. Implementation of the PEFC Chain of Custody system helps ensure conformity with applicable SBP standards. Since its supply base is IFCC/PEFC forest management certified, the organization must maintain an appropriate level of assessment of its supply base.

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 organization has developed an SBE to evaluate its supply base. Several key points have been identified, verified, and justified in accordance with the requirements for determining risk ratings. Overall, the SBE is adequate for assessing its supply base.

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

The organization ensures that the processing residues have been verified and evaluated. The verification process for the plywood production area has been conducted to ensure that all residues generated within the unit are properly identified, managed, and verified in accordance with the applicable sustainability requirements. The verification was carried out based on the “MTP-218 Procedure on Handling and Utilization of Residues,” which establishes the steps and responsibilities for assessing the origin, type, and traceability of production residues. The results and self-declaration from the verification activities are documented in the “Laporan Verifikasi Pengolahan Residu.”

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

The organization has demonstrated sufficient chain of custody. A system is in place to ensure the traceability throughout the supply chain. Procedure, records, and implementation are conformed with the standard requirements. The organization holds a valid PEFC CoC certificate and has developed mass balance accounts to maintain eligible input and output.

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

A management system has been implemented to collect all relevant data and evidence, including material origin, storage location, DTR endpoint (with distance and evidence), mode of transportation, electricity, and fuel used.

5.13 Summary of audit findings for competency of involved personnel

- The SBE is done by SBE committee with a various background and experience in forest management activities (forest sustainability, ecology, social, chain of custody, certification, environment, and labor).
- Chain of Custody and Energy and Carbon Data are handled by Mill Head, engineering division, and Timber Administration Team Leader with experience in biomass plant.
- All personnel involved in the SBP have received appropriate training on relevant procedures and requirements.

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 supply base evaluation was conducted from May to August 2025 by the SBE committee, which consists of representatives from various departments of PT. MTP (a biomass producer), each with their respective areas of expertise. The compliance of business operations within the supply base was evaluated in accordance with a total of 42 indicators outlined in Standard 1. Most indicators were assessed as low risk, as the supply base was able to demonstrate compliance with the standard.

Compliance with EU RED scope is maintained through various sustainability aspects, including due diligence, legal harvesting, and sustainable forest management. Evidence is collected through documentation such as forestry permits, delivery notes (SKSHHK), weighbridge tickets, and forest management plans.

Biomass is not sourced from lands converted from or located within the following restricted ecosystem types: primary forests, highly biodiverse forests, species-rich grasslands, heathlands, wetlands, and peatlands. Based on spatial analysis of land cover types, the supply base is predominantly composed of secondary dry forest and old shrubland.

Carbon stock assessments are conducted to comply with LULUCF criteria, calculating the average carbon stocks and comparing them against historical reference periods. The projections demonstrate long-term carbon stock stability, indicating conformity with sustainability requirements.

6.2 CB evaluation of specified risk indicators and mitigation measures

Country
Indonesia
Area/Sub-Scope
N/A
Indicator
2.2.6 Air emissions shall comply with national legislation or in the absence of national legislation with industry best practice.
Specified risk description
The latest Environmental Monitoring and Management Report (RKL-RPL) for PT Kalpika Wanatama I & II confirms that all air quality and noise levels are within Indonesian standards. However, the supply base does not yet calculate GHG emissions resulting from the cultivation, extraction, and transportation of harvested logs.
Detailed description of a mitigation measure
The organization has established following mitigation measures: 1. Carried out a GHG inventory and accounting system that includes Scope 1 and Scope 2 emissions resulting from cultivation, harvesting, extraction, and transportation activities. 2. Update the LULUCF report to include emissions resulting from transportation and

distribution (ETD) and extraction and cultivation activities (EEC).

Detailed description of CB evaluation of mitigation measure and its conclusions

The calculation process is currently ongoing, guided by the 2006 IPCC LULUCF Guidelines and Indonesia's 2nd Forest Reference Emission Level. The data used is sourced from land cover image analysis of the supply base and records from field operational activities. The calculation is scheduled to be completed by the end of October 2025.

Country

Indonesia

Area/Sub-Scope

N/A

Indicator

2.2.9 Harvesting levels shall be justified as to how they can be sustained with reference to inventory and growth data for the Supply Base.

Specified risk description

The total planted area currently remains smaller than the total harvested area in a single rotation cycle. This imbalance represents a potential long-term risk to ensuring sustainable yields if planting activities are not accelerated to match or exceed the harvested area.

Detailed description of a mitigation measure

The organization has established following mitigation measures:
1. Develop a replanting plan of PT Kalpika Wanatama I & II for 2025
2. Monthly progress reports documenting the acceleration and implementation of replanting activities.

These documents will also be reviewed annually as part of the internal audit process.

Detailed description of CB evaluation of mitigation measure and its conclusions

The supply base has developed a comprehensive Replanting Plan 2025 which outlines the technical strategies to mitigate risks associated with low replanting levels. These include addressing suboptimal nursery and seedling production, climate conditions dominated by wet–dry patterns, limited manpower and transportation facilities to planting sites, suboptimal growth increment, and unintegrated monitoring and reporting systems. The plan also sets a clear timeline for fulfilling each mitigation measure to ensure that planting levels align with harvesting activities.

Country

Indonesia

Area/Sub-Scope

N/A

Indicator

2.2.10 Harvested areas shall be regenerated

Specified risk description

The supply base has submitted and implemented forest management plan and annual management plan, and established operational procedures for seedling production, site preparation, and plantation establishment. Seedling Production Plans are available until December 2025, supported by 3 nursery units under PT KW I & II. However, production capacity is currently below 100% due to infrastructure constraints and gradual development. Challenges include: - Incomplete nursery infrastructure (e.g. seeding beds) - Limited transport fleet for seedling delivery - High rainfall in Sula Islands, damaging forest road access, especially to several compartments with steep slopes.

Detailed description of a mitigation measure

The organization has established following mitigation measures:
1. Develop replanting plan of PT Kalpika Wanatama I & II for 2025
2. Monthly progress reports documenting the acceleration and implementation of replanting activities.
These documents will also be reviewed annually as part of the internal audit process.

Detailed description of CB evaluation of mitigation measure and its conclusions

The supply base has developed a comprehensive Replanting **Plan 2025** which outlines the technical strategies to mitigate risks associated with low replanting levels. These include addressing suboptimal nursery and seedling production, climate conditions dominated by wet–dry patterns, limited manpower and transportation facilities to planting sites, suboptimal growth increment, and unintegrated monitoring and reporting systems. The plan also sets a clear timeline for fulfilling each mitigation measure to ensure that planting levels align with harvesting activities.

Country

Indonesia

Area/Sub-Scope

N/A

Indicator

3.2.1 All feedstock sourcing shall be consistent with either of these two options: Option A. Feedstock may be sourced from Supply Bases where an assessment of the Supply Base shows that the forest carbon stocks are stable or increasing, or Option B. Feedstock may be sourced, if the assessment shows that the forest carbon stocks are declining in the Supply Base, provided that the decline is due to natural processes (fire, pests etc.), and sourcing of feedstock has the aim to recover feedstock that would otherwise be lost or to assist regeneration.

Specified risk description

From 2023 to 2025, the average carbon stock in the protected areas of PT KW I and PT KW II was recorded at 1,174,502.17 tons CO_2e and 1,465,322.39 tons CO_2e, respectively. This indicates an increase in carbon stock compared to the initial condition at the start of intensive operations in 2023. The full analysis results are available in the Land Cover and GHG Emissions Analysis Report. However, this calculation does not yet include other emission sources (fuel, fertilizer, pesticide use, waste, etc.),

Detailed description of a mitigation measure

The supply base expands its carbon accounting framework to include all relevant emission and removal sources, such as fuel consumption, fertilizer and pesticide use, and waste management from cultivation and harvesting activities. This will ensure a more comprehensive understanding of total carbon dynamics across the operational landscape.

Detailed description of CB evaluation of mitigation measure and its conclusions

The supply base has issued a GHG emission report for LULUCF sector with mitigation and action plan. Periodic monitoring of land cover and biomass through satellite imagery and field verification will continue to be conducted annually to track carbon stock changes and ensure that forest carbon levels remain stable or increasing.