Compliance with the SBP Framework: Public Summary Report

Control Union Certifications BV Evaluation of Marubeni Corporation Forest Resources Business Department

Third 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:	Control Union Certifications BV
Primary CB contact for SBP:	Evaline Okumu
Primary CB contact email:	eokumu@controlunion.com
Audit team leader:	Rie Kishimoto
Audit team members:	N/A
Name of the Company:	Marubeni Corporation Forest Resources Business Department
Company legal address:	4-2,Ohtemachi 1-chome, Chiyoda-ku, 100-8088 Tokyo, Japan
Company contact for SBP:	Ryoko Ito
Company contact email:	Ito-ryoko@marubeni.com
Company website:	
Date of installation:	
SBP Certificate Code:	SBP-06-95
Date of certificate issue:	24 Jan 2024
Date of certificate expiry:	23 Jan 2029
Audit closing meeting date:	21 Aug 2026
Audit cycle:	Third 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):	Robert Knysak
Date of decision:	18 Oct 2026
Other comments:	Third surveillance assessmet. nstruction Document Japan: Bridging Requirements for meeting Japanese sustainability, legality and GHG saving requirements v1.2 added to the scope.

2.2 Open non-conformities and observations

2.2 Closed non-conformities

NC number 9675 copied from 6112	NC Grading: Major
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.1 There shall be demonstrated and documented commitment from senior management for maintaining certification and meeting all applicable requirements. The commitment of the Organisation shall be made available to its personnel, suppliers and customers, and to other stakeholders upon request. N/A N/A
Description of Non-conformance and Related Evidence:	
The organization did not have documented commitment from senior management.	
Timeline for Conformance:	3 months from the report finalisation
Evidence Provided by Company to close NC:	- SBP commitment - Training record - NC's Corrective Actions Taken
Findings for Evaluation of Evidence:	The responsible person understands and can manage Standard 4, section 1.1.
NC Status:	Closed
Original Due Date:	2027-01-18
Closing Date:	2026-10-18
Upgrade Date:	N/A
Update Date:	N/A

NC number 9676 copied from 6113	NC Grading: Major
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.6 Documented procedures shall be reviewed at least annually for completeness and effectiveness. N/A N/A
Description of Non-conformance and Related Evidence:	
The organization changed its procedures between the previous audit and the current audit, but the procedure manual was not revised.	
Timeline for Conformance:	3 months from the report finalisation
Evidence Provided by Company to close NC:	- SBP manual - Training record - NC's Corrective Actions Taken
Findings for Evaluation of Evidence:	The responsible person understands and can manage SBP Standard 4, section 1.6.

NC Status:	Closed
Original Due Date:	2027-01-18
Closing Date:	2026-10-18
Upgrade Date:	N/A
Update Date:	N/A

NC number 9677 copied from 6114	**NC Grading: Major**
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 company didn't have a SEP.	
Timeline for Conformance:	3 months from the report finalisation
Evidence Provided by Company to close NC:	- SEP - Training record - NC's Corrective Actions taken
Findings for Evaluation of Evidence:	The responsible person understands and can manage Standard 4, section 1.14.
NC Status:	Closed
Original Due Date:	2027-01-18
Closing Date:	2026-10-18
Upgrade Date:	N/A
Update Date:	N/A

NC number 9678 copied from 6115	**NC Grading: Major**
Standard:	Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413
Requirement:	3.1.1 The organisation shall establish and document its commitment to implement and maintain the chain of custody system and mass balance requirements (if relevant). The commitment of the organisation shall be made available to its personnel, suppliers, clients and other stakeholders. N/A N/A
Description of Non-conformance and Related Evidence:	
The organization had not established and documented its commitment to implementing and maintaining a chain of custody system.	

Timeline for Conformance:	3 months from the report finalisation
Evidence Provided by Company to close NC:	- EU RED commitment - Training record - NC's Corrective Actions taken
Findings for Evaluation of Evidence:	The responsible person understands and can manage SBP instruction document EU RED, section 3.1.1.
NC Status:	Closed
Original Due Date:	2027-01-18
Closing Date:	2026-10-18
Upgrade Date:	N/A
Update Date:	N/A

2.3 Actions taken by Organisation Prior to Report Finalisation

N/A

2.4 Notes for the next Audit

N/A

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 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)	No
Includes EU RED Scheme	Yes
Includes EU RED Supply Base Evaluation (SBE)	No
Products	WB 1.1 Wood pellets
Feedstock origin (countries):	Viet Nam
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	-Change of module to Instruction Document Japan: Bridging Requirements for meeting Japanese sustainability, legality and GHG saving requirements v1.2 - -Change to contact person to Mr. Aoto Maruyama

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.

Marubeni Corporation and its consolidated subsidiaries conduct importing and exporting, as well as domestic business, encompassing a diverse range of business activities across wide-ranging fields including lifestyle, IT solutions, food, agri business, forest products, chemicals, metals & mineral resources, energy, power, infrastructure project, aerospace & ship, finance, leasing & real estate business, construction, industrial machinery & mobility, next generation business development and next generation corporate development. They have been trading wood pellets under both PEFC and FSC certifications for many years and act as a trader without physical possession, buying and selling wood pellets without physical possession. They do not store or mix the material and use a transfer system. Relevant staff involved in trading, registration, execution, and invoicing have received training.

3.2 Site details

Legal entity name	Address	Site Activity	Visited during the audit
Marubeni Corporation	4-2,Ohtemachi 1-chome, Chiyoda-ku,, , Tokyo, 100-8088, Japan	Trading	☒

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.

Marubeni Corporation is certified for both FSC and PEFC Chain of Custody. As a trader of wood pellets, they do not hold physical possession of the product and engage in trading without physical possession. To ensure the traceability of the biomass, they have implemented a transfer system within the scope of their certification. An up-to-date documentation, including the system manual, is in place, and relevant staff involved in trading, registration, execution, and invoicing have received appropriate training.

4 Specific objective of the audit

The specific objective of this evaluation was to confirm that Marubeni Corporation's management system is capable of ensuring that all requirements of the specified SBP Standards are implemented across the entire scope of certification. The scope of the evaluation covered: - Review of management procedures; - Review of SBP system control points and an analysis of the existing FSC/PEFC CoC system; - Interviews with responsible staff; - Review of the records and calculations; - SREG Data management

5 Evaluation process

5.1 Timing and duration of evaluation activities

Audit Level of Effort (LoE)		
Activity	**Auditors**	**Auditor hours**
1. Preparation	Rie Kishimoto	2.0
2. On-site (excl. travel time)	Rie Kishimoto	5.0
3. Report writing	Rie Kishimoto	3.0
4. Other	N/A	

5.2 Auditor team qualification

Auditor qualification		
Auditor name	**Role**	**Qualification**
Rie Kishimoto	Lead Auditor	CUC approved FSC/PEFC chain of custody lead auditor with 3 years of auditing experience. Having professional background in Forestry with a Master degree environmental management. As for the SBP qualification, the SBP training was completed on 13/11/2025 and having successfully completed ISO 14001 Lead Auditor Training.

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 to be employed during the audit. After this introduction, all relevant requirements of the applicable SBP standard(s) were verified on compliance through the use of a report template 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.

5.4 List of forest management units and feedstock suppliers visited

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

5.5 Describe audit sampling methodology used

All applicable documents and procedures were reviewed. Marubeni Corporation has not yet traded any wood pellets, thus no invoices, DTS registrations, SAR or SREG to check.

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

In the evaluation results of Marubeni Corporation's compliance with Standard 4 and the EU RED, 4 major NCs were identified. There were items that had not been addressed in the transition from ver.1 to ver.2.
No transactions involving SBP-certified pellets have been conducted since the previous evaluation.

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

All the requirements of standard 4 CoC were evaluated. The organization has FSC and PEFC CoC system and have implemented well the version 2 of the standards.

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

Marubeni Corporation ensures the accuracy and entirety of incoming documentation, which is then relayed to their customers. As a trading entity, Marubeni Corporation does not have physical possession of the purchased biomass and therefore does not engage in its handling. Instead, Marubeni Corporation transmits to its customers the energy use data obtained from its suppliers, accompanied by the production of the relevant SREG as and when necessary.

5.13 Summary of audit findings for competency of involved personnel

All personnel engaged with SBP have undergone appropriate training that covers all relevant procedures and requirements. The personnel responsible for SBP have demonstrated a solid comprehension of the SBP certification requirements and the existing FSC/PEFC/GGL CoC system. Given the company's size, there were no identified risks associated with the competence of the personnel involved.

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