Compliance with the SBP Framework: Public Summary Report

Control Union Certifications BV Evaluation of PT Gorontalo Panel Lestari

Second 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:	Lukasz Dabrowski
Primary CB contact email:	ldabrowski@controlunion.com
Audit team leader:	Haswindra Ardy Irawan
Audit team members:	-
Name of the Company:	PT Gorontalo Panel Lestari
Company legal address:	Trinity Tower,lantai 15 , Jl. HR Rasuna Said, Kav.C-22, Kuningan , jakarta Selatan ., 12946 Jakarta, Indonesia
Company contact for SBP:	Ricky A Razak
Company contact email:	gpl@bintangtimurplantation.com
Company website:	
Date of installation:	14 Aug 2026
SBP Certificate Code:	SBP-11-02
Date of certificate issue:	21 Nov 2024
Date of certificate expiry:	20 Nov 2029
Audit closing meeting date:	14 Aug 2026
Audit cycle:	Second 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):	Bruna Scarparo
Date of decision:	30 Oct 2026
Other comments:	N/A

2.2 Open non-conformities and observations

NC number 9744	NC Grading: Minor
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.7 The Organisation shall have a training plan which is reviewed at least annually to ensure its effectiveness. N/A N/A N/A
Description of Non-conformance and Related Evidence:	
During the reporting period, the organization did not have a training plan which is reviewed annually to ensure its effectiveness. The last training plan was established for 2025.	
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:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open
Original Due Date:	2027-10-30
Closing Date:	N/A
Upgrade Date:	N/A
Update Date:	N/A

NC number 9745	NC Grading: Minor
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.8 The Organisation shall provide appropriate training for personnel carrying out tasks critical to the effective implementation of applicable requirements. Training shall be specific and relevant to the task(s) performed. N/A

	N/A N/A
Description of Non-conformance and Related Evidence:	
According to the SOP Labor Management and HRD Development No: 01/SOP/GPL/24, training must be provided to all employees—both new and existing—regarding the systems implemented at PT GPL and their duties and responsibilities, particularly for key personnel. During the reporting period, the organization did not provide training for personnel carrying out tasks critical for effective implementation. The last training was held in July 2025.	
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:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open
Original Due Date:	2027-10-30
Closing Date:	N/A
Upgrade Date:	N/A
Update Date:	N/A

NC number 9746	**NC Grading: Minor**
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.9 Records of training participants and content shall be maintained. N/A N/A N/A
Description of Non-conformance and Related Evidence:	
The organization did not conduct any training during the reporting period; therefore, there are no records of training and training materials.	
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:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open
Original Due Date:	2027-10-30
Closing Date:	N/A
Upgrade Date:	N/A
Update Date:	N/A

NC number 9747	**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 N/A
Description of Non-conformance and Related Evidence:	
The organization did not conducted internal audit (internal or external) for the purpose of evaluating the Organization conformance with SBP requirements.	
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:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open
Original Due Date:	2027-10-30
Closing Date:	N/A
Upgrade Date:	N/A
Update Date:	N/A

NC number 9748	**NC Grading: Minor**
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.11 The Organisation shall ensure that: a. internal audits are conducted by personnel knowledgeable of the requirements of the Standard(s); b. internal auditors do not audit their own work; c. internal audit documentation includes at minimum the scope of the internal audit; names of the internal auditor(s), date, conclusion of the evaluation of the Organisation's conformance with SBP requirements, and any corrective actions and associated deadlines; and d. any non-conformances found during internal audits are recorded as corrective actions, and actions are taken in a timely and appropriate manner. N/A N/A N/A
Description of Non-conformance and Related Evidence:	
The organization did not conduct internal audit (internal or external) for the purpose of evaluating the Organization conformance with SBP requirements. Furthermore, the procedure does not yet include points (a) through (c).	
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:	N/A
Findings for Evaluation of Evidence:	N/A

NC Status:	Open
Original Due Date:	2027-10-30
Closing Date:	N/A
Upgrade Date:	N/A
Update Date:	N/A

2.2 Closed non-conformities

2.3 Actions taken by Organisation Prior to Report Finalisation

Conduct refreshment training and internal audit for 2026 period.

2.4 Notes for the next Audit

NC shall be closed prior to the next surveillance

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 5E: Collection and Communication of Energy and Carbon data v2.2; 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 v1.2
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	Yes
Changes in the scope	Added scope: Instruction Document Japan

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 Gorontalo Panel Lestari is located at Monano Village, Monano District, North Gorontalo Regency, Gorontalo Province, Indonesia, estimated 50 KM from Jalaludin Airport in Gorontalo Indonesia. The Company manufactures wood pellets, a new biomass fuel with a high burning rate and low cost of production. In the middle of 2024, the mill is on commissioning phase. As of January 2025, they start operating commercial operations. The organization supplies its primary feedstock through its subsidiaries. The supply base is certifier under mandatory (SFM) and voluntary scheme (FSC FM/CoC). In addition, the organization is holds a valid FSC CoC certification. The mill planned to work at full operation of two (2) production lines and has the capacity to produce 20,000 MT of wood pellets per month

3.2 Site details

Legal entity name	Address	Site Activity	Visited during the audit
PT Gorontalo Panel Lestari	Desa Monano, Kecamatan Monano, Kabupaten Gorontalo Utara, Provinsi Gorontalo, Indonesia	Pellet Mill	☒
PT Jasaprima Cipta Nusantara	Desa illangata, Kecamatan Anggrek, Kabupaten Gorontalo Utara, Provinsi Gorontalo	Temporary 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 organization use feedstock type (Primary) and feedstock product groups (forest feedstock 1A) to produces wood pellet SBP-compliant claim. The primary feedstock comes from the final harvest of plantation forests. The delivery notes and hauling ticket confirm the origin, including the supplier's name and compartment, as well as a verified (FSC) invoice linked to the delivery note. The feedstock for biomass production is separated (peeled and unpeeled) in the temporary storage (log yard) area before entering the actual storage area. The company has 3 storage areas and each storage area has an internal code. The production process is described as follows: Incoming material (Logs FSC 100%) □ Weighbridge □ Log yard □ Log feeding □ Debarking □ Chipping □ Wet Hammer Mill □ Drying □ Drying Hammer Mill □ Pelletizer □ Cooling & Sieving □ FG Warehouse □ Shipping. The organization holds a valid FSC CoC certificate and has developed mass balance accounts to maintain eligible input and output.

4 Specific objective of the audit

The specific objective of this second surveillance audit is to ensure that the Biomass Producer's management system is conform with all requirements specified in the SBP v2 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	4.0
2. On-site (excl. travel time)	Haswindra Ardy Irawan	32.0
3. Report writing	Haswindra Ardy Irawan	8.0
4. Other	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 year's 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-FM, PEFC CoC, and I-WAY Forestry. 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 to be employed 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, 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

Site name
PT Gorontalo Citra Lestari
Site location
North Gorontalo, Indonesia
Site description
Harvesting, planting, conservation area
Rationale and focus of visit
Verify the operational activities and evaluation of SBE
Description of audit activity
Verify the documents, interview with relevant person, and site observation (soil, stump, operations, health and safety, worker condition, etc.)

Site name
PT Gema Nusantara Jaya
Site location
North Gorontalo, Indonesia
Site description
Harvesting, planting, contractor camp, protection zone
Rationale and focus of visit
Verify the operational activities and evaluation of SBE
Description of audit activity
Verify the documents, interview with relevant person, and site observation (soil, stump, operations, health and safety, worker condition, etc.)

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.

The stakeholders consist of:
1. Environmental Agency of North Gorontalo Regency
2. Forest Management Unit (KPH) Region IV North Gorontalo

3. Department of Transmigration & Manpower of North Gorontalo Regency
4. Anggrek Sector Police (Polsek Anggrek)
5. Kwandang Military Command (Koramil Kwandang)
6. Subdistrict Head (Camat) of Monano
7. Subdistrict Head (Camat) of Anggrek
8. Subdistrict Head (Camat) of Kwandang
9. Subdistrict Head (Camat) of Tomilito
10. Forest Management Unit (KPH) Region VI Gorontalo
11. Environmental and Natural Resources Agency of Gorontalo Regency
12. Manpower Agency of Gorontalo Province
13. Environmental and Forestry Agency of Gorontalo Province
14. Manpower Agency of Gorontalo Province
15. Faculty of Forestry, University of Gorontalo
16. Non-Governmental Organizations (NGOs) Ampibi
17. Sustainable Forest Management Agency Region XII Palu
18. Village Head of Monano
19. Village Head of Pilohulata
20. Village Head of Monokuwu
21. Village Head of Molantadu
22. Village Head of Durian
23. Mongabay Indonesia

5.7 Stakeholder feedback and response

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

The stakeholder comments provided input related to health and safety, employment, social approaches, local workforce recruitment, transportation mobility, environment, research, training, respect for local customs and culture. So far there are no specific concern or negative issue. Most of the input has been covered in SBE.

Summary of stakeholders comments is provided below:
1. Compliance with environmental management obligations
2. Carbon emissions testing in accordance with regulations
3. Sourcing of raw materials from legal and sustainable sources
4. Provision of water reservoirs for fire prevention/mitigation
5. Promoting compliance with regulations regarding labor, safety, and sexual harassment
6. Local community empowerment (workforce, assistance, etc.) and Corporate Social Responsibility (CSR)
7. Consideration of protected area management
8. Periodic evaluation of social, economic, and ecological impact reports, with findings reviewed and communicated to the public.
9. Respect for local customs and culture.

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 FSC Chain of Custody system helps ensure conformity with applicable SBP standards. Since its supply base is FSC FM/CoC 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. The determination of SBv and the writing of justifications need to be improved to facilitate the assessment of requirements.

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 organization has demonstrated a strong chain of custody. A system 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 FSC 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

The organization has collects energy and carbon data associated with feedstock input, tracing the process from the plantations to the mill gate, through production, transportation to the port, as well as storage and handling. The methods used to measure input data are verified. The findings were corroborated through interviews with operations personnel. These interviews covered an overview of facility operations, historical changes, procedures for maintaining the facility, and processes implemented to ensure data quality. The data presented in the SAR is consistently supported by appropriate evidence.

5.13 Summary of audit findings for competency of involved personnel

The organization has appointed several key persons to carried out the following tasks:
- The SBE is done by certification manager with a forestry background and experience in forest management activities.
- Chain of Custody and Energy and Carbon Data are handled by General Manager and Factory Head with experience in forestry and biomass plant.
- All personnel involved in the SBP have adequate awareness 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

PT Gorontalo Panel Lestari has developed a comprehensive risk assessment aligned with EU RED scope. The primary feedstock used are roundwood species such as Anthocephalus macrophyllus and Falcataria falcata, sourced from its subsidiaries. This supply bases is certified under FSC FM/CoC and classified as SBP-compliant. 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 delivery notes (SKSHHK), weighbridge tickets, and forest management plans.

The supply base undergoes a systematic process that involves various steps to ensure the spatial boundaries of the sourcing area. To date, the supply base has only been sourced from the north Gorontalo region of Indonesia. All spatial boundaries of the source area are available in accordance with applicable laws and regulations based on the Decree of the Minister of Forestry of the Republic of Indonesia. The suppliers have been granted legal authority to manage the forest in accordance with applicable regulations including the maps.

Protection and conservation areas are established to protect biodiversity and prevent forest degradation. Furthermore, the organization implements environmental impact mitigation measures, such as preventing soil erosion in areas prone to high rainfall or on steep slopes. Forest regeneration in harvested areas is a key focus, with a clear cutting and replanting system in place, ensuring sustainable forest productivity over time.

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 an increase in carbon stocks over the long term, indicating conformity with sustainability requirements.

6.2 CB evaluation of specified risk indicators and mitigation measures

Country
Indonesia
Area/Sub-Scope
N/A
Indicator
1.1.2 Legal ownership of land and resource use rights shall be respected.
Specified risk description
PT Gorontalo Citra Lestari has carried out boundary demarcation in the field and has reached a meeting point (closed loop) (100%) along 334.32 km but is still waiting for the legalization process.
Detailed description of a mitigation measure
1. PT Gorontalo Citra Lestari has sent a letter to the Forest Area and Environmental Spatial Planning Agency (BPKHTL) Region XV Gorontalo regarding the Completion of BATB (Boundary Demarcation Report) No. 02/BPKH/XV-2/2015. 2. An Assignment Letter from the Head of BPKHTL Region XV Gorontalo, No.

ST.44/BPKH/PPKH/6/2025 dated June 18, 2025, was issued to conduct an official coordination visit within the working area in the context of spot-check verification of boundary demarcation implementation, completion of the boundary report documents, and determination of the working area of PT Gorontalo Citra Lestari.
3. In response, the Director of Forest Area Gazettement issued Internal Memorandum (Nota Dinas) No. ND.125/KUH/KUH.2.1/PLAH.02.01/B/02/2026 dated 2 February 2026 regarding Guidance on the Completion of the Forest Utilization Business License (PBPH) Report of PT Gorontalo Citra Lestari, addressed to BPKHTL Regional Office XV of Gorontalo Province.
4. As of the date of this report, the revision and finalization of the Boundary Demarcation Report are still in progress at BPKHTL Regional Office XV of Gorontalo Province

Detailed description of CB evaluation of mitigation measure and its conclusions

Since it's beyond the control of the organization, unlimited and on-going follow up need to be carried out. At a minimum, the organization should develop a mutually agreed-upon resolution timeframe with the relevant parties.