Compliance with the SBP Framework: Public Summary Report

Control Union Certifications BV Evaluation of ITOCHU Corporation

Re-assessment

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

Version 2.0	**Published 10 August 2023**
Version 2.1	Published 21 May 2025

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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:	Yasuhiro Suzuki
Audit team members:	N/A
Name of the Company:	ITOCHU Corporation
Company legal address:	5-1, Kita-Aoyama 2-chome, 107-8077 Minato-ku Tokyo, Japan
Company contact for SBP:	Takanori Homma
Company contact email:	tokyw-biomass@itochu.co.jp
Company website:	www.itochu.co.jp/en/
Date of installation:	14 Jan 2025
SBP Certificate Code:	SBP-06-51
Date of certificate issue:	22 Apr 2026
Date of certificate expiry:	21 Apr 2031
Audit closing meeting date:	12 Dec 2025
Audit cycle:	Re-assessment

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):	Evaline Okumu
Date of decision:	10 Feb 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

The organization prepared the update the version 2 of the standards.

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 v1.1 -; Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413
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 supplie
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, Indonesia, Malaysia, Thailand
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 two outsourced warehouses.

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.

ITOCHU Corporation holds a valid FSC Chain of Custody (COC) and PEFC certificate as brokers/traders with physical possession for wood pellets and wood chips under the scope. The sustainability characteristics stayed linked to the shipment and are noted in their transfer system registration balance. The outgoing sustainability declaration is the same as the incoming declaration, having the same sustainability characteristics (if demanded). Valid FSC and PEFC COC system description and other documents exist. The company applies the transfer system in all phases. The scope of the COC system is trading of pellets without any conversion or processing. The corresponding transfer system is applied for SBP as well. They are using the same SBP claims and SDI/batch specific coding system from the supplier invoices/transactions to the company's own sales invoices and transactions. ITOCHU Corporation maintains clear SBP volume summary of all transactions with inputs=outputs

3.2 Site details

Legal entity name	Address	Site Activity	Visited during the audit
ITOCHU Corporation	5-1, Kita-Aoyama 2-chome, Minato-ku, Tokyo 107-8077 Japan	Trading	☒
Ulsan Port	139-2 Maeam-dong, Nam-gu, Ulsan, South Korea	Storage	☒
Hibiki Container Terminal	3 Chome Hibikimachi,Wakamatsu Ward,Kitakyusyu,Fukuoka 808-0021, Japan	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.

ITOCHU Corporation holds a valid FSC Chain of Custody (COC) and PEFC certificate as brokers/traders without physical possession for wood pellets and wood chips under the scope. They trade back to back. The sustainability characteristics stayed linked to the shipment and are noted in their transfer system registration balance. The outgoing sustainability declaration is the same as the incoming declaration, having the same sustainability characteristics (if demanded). Valid FSC and PEFC COC system description and other documents exist. The company applies the transfer system in all phases. The scope of the COC system is trading of pellets without any conversion or processing. The corresponding transfer system is applied for SBP as well. They are using the same SBP claims and SDI/batch specific coding system from the supplier invoices/transactions to the company's own sales invoices and transactions. ITOCHU Corporation maintains clear SBP volume summary of all transactions with inputs=outputs

4 Specific objective of the audit

The specific objective of this evaluation was to confirm that ITOCHU Corporations 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 ITOCHU Corporations 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 collection analysis where applicable.

5 Evaluation process

5.1 Timing and duration of evaluation activities

Audit Level of Effort (LoE)		
Activity	**Auditors**	**Auditor hours**
1. Preparation	Yasuhiro Suzuki	2.0
2. On-site (excl. travel time)	Yasuhiro Suzuki	8.0
3. Report writing	Yasuhiro Suzuki	4.0

5.2 Auditor team qualification

Auditor qualification		
Auditor name	**Role**	**Qualification**
Yasuhiro Suzuki	Lead Auditor	Auditor with a forestry industry background of almost ten (10) years and a certification background of almost two years (2) for FSC/PEFC CoC. As for the SBP qualification, the SBP training was completed on 22/04/2024 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
CH is a trader with physical possession.

5.5 Describe audit sampling methodology used

All applicable documents and procedures were reviewed. ITOCHU 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

The evaluation of ITOCHU Corporation's adherence to the Standard 4 and 5 criteria revealed a good level of compliance. Evidence was furnished to substantiate compliance, as a result there were no Non Conformities found. ITOCHU Corporation's possession of a FSC/PEFC Chain of Custody system is viewed as a main strength in terms of its conformity to the SBP standards. There was no trade in SBP certified pellets since last 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

ITOCHU Corporation ensures the accuracy and entirety of incoming documentation, which is then relayed to their customers. ITOCHU 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 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