Compliance with the SBP Framework: Public Summary Report

Control Union Certifications BV Evaluation of Sumitomo Corporation

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:	Evaline Okumu
Primary CB contact email:	eokumu@controlunion.com
Audit team leader:	Rie Kishimoto
Audit team members:	N/A
Name of the Company:	Sumitomo Corporation
Company legal address:	3-2 Otemachi 2-Chome, Chiyoda-ku, 100-8601 Tokyo, Japan
Company contact for SBP:	Risa Ogino
Company contact email:	risa.ogino@sumitomocorp.com
Company website:	https://www.sumitomocorp.com/region-selector/
Date of installation:	
SBP Certificate Code:	SBP-06-34
Date of certificate issue:	09 Sep 2024
Date of certificate expiry:	08 Sep 2029
Audit closing meeting date:	05 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):	Evaline Okumu
Date of decision:	26 Oct 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

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 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)	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):	Brazil
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 of contract person to Ms. Risa Ogino

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.

Sumitomo Corporation is a Japanese trading company established on December 24, 1919. Their primary business involves sourcing pulp-grade, biomass wood chips and wood pellets for global delivery. Sumitomo Corporation has experience in trading wood chips under both PEFC and FSC certifications. Functioning as a trader without physical possession, they buy and sell wood pellets and chips via vessels, without storing or mixing materials. The transfer system is employed for these transactions. The company operates in two main departments under the Forest Resource Business Unit: the Woodchip Department and the biomass pellet Department. Staff involved in the trading, registration, execution, and invoicing processes have received relevant training. Sumitomo Corporation has successfully executed several SBP shipments using the Data Transfer System (DTS), ensuring compliance with SBP requirements.

3.2 Site details

Legal entity name	Address	Site Activity	Visited during the audit
Sumitomo Corporation	3-2 Otemachi 2-Chome, Chiyoda-ku, 100-8601, Tokyo, 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.

Sumitomo Corporation possesses valid FSC COC and PEFC certificates. In the context of the Sustainable Biomass Program (SBP), they use their FSC COC (SGSHK-COC-002097, Controlled Wood Code SGSHKCW-002097) with brokers/traders, specifically for wood pellets and wood chips within the scope, operating on a trading w/o physical possession basis. The organization has integrated the FSC transfer system into its biomass (wood chips and pellets) trading activities, encompassing transactions with and without physical possession. Comprehensive documentation, including a valid FSC system description, is in place to support these processes. In its capacity as a trading company, Sumitomo Corporation predominantly engages in the importation of biomass (wood chips and pellets) via sea shipments, employing CIF terms without storage arrangements.

4 Specific objective of the audit

The primary aim of this assessment was to validate the effectiveness of Sumitomo's COC management system in ensuring the comprehensive implementation of all specified SBP Standards within the entirety of its certification scope. The evaluation encompassed the following key aspects:

- Examination of Sumitomo's management procedures.
- Evaluation of SBP system control points and an in-depth analysis of the existing FSC COC system.
- Conducting interviews with relevant personnel responsible for implementing and overseeing the management system.
- Scrutiny of records and calculations associated with the processes under evaluation.
- Analysis of DTS and SREG knowledge to ensure alignment with established standard requirements.

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 using a report template and checklists. The audit was completed by filling in the audit report and discussing the 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 – No forest sites or suppliers visited during this evaluation

5.5 Describe audit sampling methodology used

All sales and purchase invoices and their associated DTS registrations were reviewed. All applicable documents and procedures were reviewed.

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 audit of Sumitomo revealed good adherence to the stipulated criteria outlined in Standards 4 (ver.2), 5 (ver.2), ID5E, Instruction document Japan Bridging Requirements for meeting Japanese sustainability, legality and GHG saving requirements and Instruction document EU RED Bridging Requirements for Meeting the Renewable Energy Directive (EU/2023/2413). The documentation offered substantial evidence supporting compliance in instances where Non-Conformities were not identified. The presence of an FSC and PEFC Chain of Custody system stands out as a critical strength contributing to Sumitomo's overall alignment with the pertinent SBP standards. No weaknesses were identified during the audit process, underscoring the effectiveness of Sumitomo's current practices in meeting the prescribed standards and criteria.

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 requitements of standard 4 CoC were evaluated. The organziation 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

Sumitomo Corporation ensures the thoroughness of incoming documentation before forwarding it to its buyers. Sumitomo can manage the purchased biomass as a trading entity engaged with and without physical possession. The company shares energy usage data from its suppliers with its customers, supplementing this information with the production of an SREG if necessary.

5.13 Summary of audit findings for competency of involved personnel

The company is comprised of a biomass trading unit, with one specific department primarily responsible for matters on the SBP system. All personnel involved in SBP-related activities have undergone comprehensive training, ensuring that they are well-versed in all relevant procedures and requirements. The staff responsible for SBP has demonstrated an adequate understanding of the certification requirements and the FSC

COC system. Given the company's scale, the evaluation did not reveal any risks associated with the personnel's competency, affirming the training programs' robustness.

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