



Compliance with the SBP Framework: Public Summary Report

Preferred by Nature OÜ
Evaluation of Asia Creative Energy - ACE
Joint Stock Company

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:	Preferred by Nature OÜ
Primary CB contact for SBP:	Pilar Gorria Serrano
Primary CB contact email:	pgorria@preferredbynature.org
Audit team leader:	Ai Pham Thi Ngoc
Audit team members:	N/A
Name of the Company:	Asia Creative Energy - ACE Joint Stock Company
Company legal address:	32-D7 Saigon Pearl Villas, 92 Nguyen Huu Canh, Thanh My Tay Ward Ho Chi Minh City, Viet Nam
Company contact for SBP:	Ngoc Le Ba Tuan
Company contact email:	ngoc.lbt@asiacreative.vn
Company website:	
Date of installation:	
SBP Certificate Code:	SBP-08-79
Date of certificate issue:	01 Dec 2022
Date of certificate expiry:	30 Nov 2027
Audit closing meeting date:	22 Jun 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):	Kersti Kuum
Date of decision:	29 Jun 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	Trader
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 v1.1 -
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:	Not applicable
Public link: https://sbp-cert.org/documents/standards-documents/risk-assessments/	
Chain of custody system	☒ Physical separation ☐ Mass balance
Outsourcing	No
Changes in the scope	Adding ID 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.

Asia Creative Energy – ACE Joint Stock Company (ACE JSC) is a header company that includes 3 pellet producers in Vietnam. ACE JSC is selling pellets from the tree factories on a basis of intrusted contracts. The company is responsible for logistic of pellets from the pellet plant to the port and loading a vessel. Usually biomass is sold on FOB incoterms conditions, in different ports in Vietnam. Only trading of wood pellets is within the scope of SBP certification.

3.2 Site details

Legal entity name	Address	Site Activity	Visited during the audit
Asia Creative Energy - ACE Joint Stock Company	32-D7 Saigon Pearl Villas, 92 Nguyen Huu Canh, Thanh My Tay Ward Ho Chi Minh City, Vietnam	Biomass Trader without physical possession	☐

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 Organisation implements the FSC CoC transfer system as its SBP CoC system without any physical possession. The certificates carry the certificate numbers SCS-COC-008251. The Organisation is allowed to source material with the following claims: FSC 100%; FSC Mix x%; FSC Mix Credit; FSC Controlled Wood. The company applies the transfer system in all phases. The scope of the COC system is trading pellets without any conversion or processing. The corresponding transfer system is also applied to SBP. They use the same SBP claims and SDI/batch-specific coding system from the supplier invoices/transactions to the company's sales invoices and transactions, and maintain a clear SBP volume summary of all transactions with inputs equal to outputs.

4 Specific objective of the audit

The specific objective of this evaluation was to confirm that the Biomass Trader's management system is capable of ensuring that all requirement of specified Japan Document are implemented across the entire scope of certification.

5 Evaluation process

5.1 Timing and duration of evaluation activities

Audit Level of Effort (LoE)		
Activity	Auditors	Auditor hours
1. Preparation	Ai Pham Thi Ngoc	2.0
1. Preparation	Ai Pham Thi Ngoc	2.0
3. Report writing	Ai Pham Thi Ngoc	3.0
4. Other	Ai Pham Thi Ngoc	1.0

5.2 Auditor team qualification

Auditor qualification		
Auditor name	Role	Qualification
Ai Pham Thi Ngoc	Audit team leader	Ai holds a Master of Arts in Development Economics and Bachelor's degree of Engineer Petrochemical and Organic Technology. Ai has qualified as the auditor for FSC CoC, SBP and has years of experience in wood pellet industry

5.3 Description of evaluation activities

The audit was conducted online on 22.06.2026. It was focused on management system evaluation: a division of the responsibilities, recordkeeping, input material classification (reception and registration), analysis of the existing certification management systems and CoC critical control points, energy and carbon data collection, and communication against Japan Document.

5.4 List of forest management units and feedstock suppliers visited

☒ N/A – No forest sites or suppliers visited during this evaluation
Biomass trader without physical possession

5.5 Describe audit sampling methodology used

When preparing for the audit and during desk audit, a sampling has been implemented, based on the following criteria:
-Full review of procedures such as: SBP Handbook, Japan ID implementation procedure; -Full review of training records - Interviews with SBP Manager to evaluate theoretical and practical experience of implementation.

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

Strength:

- Experience with FSC CoC
- Small number of management staff and clearly designated procedures
- Support of external consultant

Weaknesses:

- No weaknesses identified during the audit

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

N/A

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

The Organization reflected the description of a system of collecting energy data in the SBP Handbook. During the interview the responsible staff advised that records required information as per SBP instruction document 5E. Where biomass is supplied outside the scope of a Static Data Identifier the Organization records the relevant Energy and GHG data in the relevant SBP Report on Energy and Carbon (SREG).

5.13 Summary of audit findings for competency of involved personnel

SBP Manager has a good understanding of Instruction Document Japan.

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