Compliance with the SBP Framework: Public Summary Report

Control Union Certifications BV Evaluation of Samko Trading Pte Ltd

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:	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:	Samko Trading Pte Ltd
Company legal address:	391B Orchard Road, #16-05, 238874 Ngee Ann City, Singapore
Company contact for SBP:	Dion Sarmahita Pratama Sitepu
Company contact email:	Dion.Pratama@sgmaluku.co.id
Company website:	
Date of installation:	
SBP Certificate Code:	SBP-11-41
Date of certificate issue:	17 Apr 2026
Date of certificate expiry:	16 Apr 2031
Audit closing meeting date:	05 Oct 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):	Bruna Scarparo
Date of decision:	13 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

Not Applicable

2.4 Notes for the next Audit

Ensure that the procedures developed are implemented for the next audit.

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; SBP Instruction Document EU RED: Bridging Requirements for Meeting EU RED v2.0
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) 1334
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):	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	PL_YN_NO
Changes in the scope	No

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.

Added scope - Instruction Document Japan: Bridging Requirements for meeting Japanese sustainability, legality and GHG saving requirements Version 1.2

3.2 Site details

Legal entity name	Address	Site Activity	Visited during the audit
Samko Trading Pte. Ltd.	391B Orchard Road #16-05 Ngee Ann City Singapore 238874	The organization is a trader of wood pellets	☐

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.

Samko Trading Pte. Ltd. is a wood pellet trading company. The organization does not take physical possession of the material and does not possess storage facilities. The company maintains written records/template using a physical segregation handling. Participation in the SBP scheme demonstrates their commitment to responsible, transparent, and traceable trading practices.

4 Specific objective of the audit

The organization is a trader without physical possession and storage of wood pellets. They operate on a back-to-back trading model. Sustainability characteristics are maintained at the point of delivery and recorded in their internal documentation. Sustainability declarations are obtained by their suppliers and passed on to clients via DTS, while maintaining the same sustainability characteristics. The company implements a transfer system across all phases. The scope of the COC (Chain of Custody) system relates to the trade of pellets without any conversion or processing. An SBP compliant claim transfer system is used for the Sustainable Biomass Program (SBP) scheme. Samko Trading Pte. Ltd. uses the same SBP claims and a specific SDI/batch coding system for supplier invoices/transactions and sales invoices. They maintain a summary of SBP volumes for all transactions, with inputs equal to outputs.

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	0.5
2. On-site (excl. travel time)	Haswindra Ardy Irawan	7.5
3. Report writing	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's degree in forest product technology. Over 11 years' 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

5.4 List of forest management units and feedstock suppliers visited

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

1

5.5 Describe audit sampling methodology used

The organization is a trader without physical possession of materials and storage facilities.

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.

1

5.7 Stakeholder feedback and response

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

1

5.8 Main strengths and weaknesses of the management system and operations

5.9 Summary of evaluation activities for robustness of the Supply Base Evaluation

☐ N/A – Standard 1 not in the scope of the evaluation

1

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

1

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

5.13 Summary of audit findings for competency of involved personnel

5.14 Summary of audit findings for GHG methodology per Standard 6 (if applicable)

The organization is a biomass trader without physical possession of wood pellets. They operate on a back-to-back trading model. Sustainability characteristics are maintained at the point of delivery and recorded in their transfer system balance. Sustainability declarations are obtained by their suppliers and passed on to clients via DTS, while maintaining the same sustainability characteristics. The company implements a transfer system across all phases. They maintain a summary of SBP volumes for all transactions, with inputs equal to outputs. This organization is an PEFC CoC (BVCMY-PEFC-COC-000024) certified company.

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

The DTS account is available for verification and during the audit period, the organization did not trade any wood pellets under the SBP scheme, so there were no transactions in the DTS.

6.2 CB evaluation of specified risk indicators and mitigation measures