Compliance with the SBP Framework: Public Summary Report

Control Union Certifications BV Evaluation of Mitsubishi UBE Cement Corporation

First 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

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:	Rie Kishimoto
Audit team members:	N/A
Name of the Company:	Mitsubishi UBE Cement Corporation
Company legal address:	1978-10, Kogushi, Ube, 755-8633, Yamaguchi, Japan, 755-8633 Yamaguchi, Japan
Company contact for SBP:	Takafumi Tsuchiya
Company contact email:	takafumi.tsuchiya@mu-cc.com
Company website:	https://www.mu-cc.com/
Date of installation:	
SBP Certificate Code:	SBP-11-19
Date of certificate issue:	17 Sep 2025
Date of certificate expiry:	16 Sep 2030
Audit closing meeting date:	31 Jul 2026
Audit cycle:	First 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:	12 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	End User
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 v1.2
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) 1222
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):	Canada
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.

-Change of module to Instruction Document Japan: Bridging Requirements for meeting Japanese sustainability, legality and GHG saving requirements v1.2 -

3.2 Site details

Legal entity name	Address	Site Activity	Visited during the audit
UBE Mitsubishi Cement Corporation Ube Power Plant	1978-10, Okinoyama, Oaza-Kogushi, Ube City, Yamaguchi, Japan	Power generation business	☐
UBE Mitsubishi Cement Corporation PBT Ube Plant	1980-27, Okinoyama, Oaza-Kogushi, Ube City, Yamaguchi, Japan	Fuel (black pellet) production	☐
UBE Mitsubishi Cement Corporation Ube Call Center	1980-29, Okinoyama, Oaza-Kogushi, Ube City, Yamaguchi, Japan	Fuel (black pellets) storage	☐
UBE Mitsubishi Cement Corp. Procurement Office	Iino Building,2-1-1 Uchisaiwaicho, Chiyoda-ku, Tokyo, Japan	Procurement Administration office for Trader	☒

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.

Mitsubishi UBE Cement Corporation was established in 2021 through the integration of the cement businesses of UBE Corporation (formerly Ube Industries) and Mitsubishi Materials Corporation, commencing operations in 2022. As one of Japan's leading cement manufacturers, it focuses on the production and sale of cement and ready-mixed concrete, while also developing environmental energy and resource businesses. Cement and Ready-Mix Concrete Business: Manufacturing and sales of cement and ready-mix concrete through production bases nationwide, including the Kyushu Plant, which boasts one of the largest production capacities in Japan. Environmental Energy Business: Power supply through coal-fired power generation and biomass power generation, building on a coal business with over 100 years of history. Resource Business: Stable supply of high-quality limestone and related products to various industries, based on one of Japan's largest limestone mines.

4 Specific objective of the audit

The end user will receive biomass in the form of wood pellets (Forest wood (1A), Processing residue feedstock (4A)) from Pinnacle Renewable Energy Inc., the sole planned supplier, and use it to produce electricity and heat as biofuel. The biomass uses the mass balance system. The biomass will be accepted either with SBP- compliant or SBP controlled.

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

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

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

N/A

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)

All the requirements of standard 4 CoC were evaluated. The organization have implemented well the version 2 of the standards.

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

All the requirements of standard 5 were evaluated. The organization have implemented well the version 2 of the standards.

6.2 CB evaluation of specified risk indicators and mitigation measures