# Compliance with the SBP Framework: Public Summary Report

## Control Union Certifications BV Evaluation of JFE Shoji 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

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|---|---|
| **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:** | JFE Shoji Corporation |
| **Company legal address:** | OTEMACHI FINANTIAL CITY North Tower, 9-5, Otemachi 1-Chome, Chiyoda-ku, TOKYO, Japan, 100-0004 Tokyo, Japan |
| **Company contact for SBP:** | Yuta Tanaka |
| **Company contact email:** | yuta.tanaka@jfe-shoji.co.jp |
| **Company website:** | https://www.jfe-shoji.co.jp/ |
| **Date of installation:** | 05 Aug 2025 |
| **SBP Certificate Code:** | SBP-11-17 |
| **Date of certificate issue:** | 05 Sep 2025 |
| **Date of certificate expiry:** | 04 Sep 2030 |
| **Audit closing meeting date:** | 03 Aug 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):** | Robert Knysak |
| **Date of decision:** | 27 Oct 2026 |
| **Other comments:** | Trading company. no SREG report in use. |

## 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 Japan: Bridging Requirements for meeting Japanese sustainability, legality and GHG saving requirements v1.2; Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413 v2.0 |
| **Product Group IDs** | ☒ Forest feedstock (1A)<br>☐ Trees outside forest (TOF) - Urban and landscape feedstock (2A)<br>☐ Trees outside forest (TOF) - Agricultural land feedstock (3A)<br>☒ Processing residues feedstock (4A)<br>☐ Post-consumer feedstock (5A)<br>☐ 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, WB 2.1 Wood chips |
| **Feedstock origin (countries):** | Viet Nam, Australia |
| **SBP-endorsed Regional Risk Assessments used:**<br><br>**Public link:** https://sbp-cert.org/documents/standards-documents/risk-assessments/ | Not applicable |
| **Chain of custody system** | ☒ Physical separation<br>☐ 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 - |

### 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.*

JFE Shoji Corporation was established in 1954. The CEO is Mr. Norifumi Ubagai. In response to the global trend toward decarbonization, JFE Shoji Corporation has seen growing demand for biomass fuels such as palm kernel shells and wood pellets, which are not affected by weather conditions. JFE Shoji Corporation began handling these fuels early on, and the introduction of the FIT (Feed-in Tariff) system by the Ministry of Economy, Trade and Industry in 2012 served as a catalyst, leading to a steady increase in handling volumes. By importing from diverse sources to ensure stable supply, the company established a specialized department in April 2020 and is advancing further business expansion. According to Mr. Yuta Tanaka, the contact person for SBP, JFE Shoji Corporation's primary buyers are currently in the Japanese market. JFE Shoji has established a biomass fuel department within its biomass business division to oversee these transactions under the supervision of Mr. Shinichi Tashiro. The scope of the SBP certification covers the trade of wood pellets and wood chips.

### 3.2 Site details

| Legal entity name | Address | Site Activity | Visited during the audit |
|---|---|---|---|
| JFE Shoji Corporation | OTEMACHI FINANTIAL CITY North Tower, 9-5, Otemachi 1-Chome, Chiyoda-ku, 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.*

JFE Shoji Corporation operates as a broker/trader without physical possession of wood pellets and wood chips, holding valid certificates for FSC Chain of Custody (COC) and PEFC. They conduct back-to-back transactions. Sustainability attributes are maintained linked to shipment and recorded in the transfer system registration balance. The sustainability declaration at shipment is identical to the declaration at receipt and has the same sustainability attributes (if required). Valid FSC and PEFC COC system manuals and other documents are available. The company applies the transfer system at all stages. The scope of the COC system covers transactions of pellets without conversion or processing. A corresponding transfer system is also applied to SBP. The same SBP claim and SDI/batch-specific coding system are used from the supplier's invoice/transaction to the company's sales invoice/transaction. JFE Shoji Corporation will maintain an SBP volume summary for all transactions where inputs and outputs match.

## 4 Specific objective of the audit

The specific objective of this evaluation was to confirm that the JFE Shoji Corporation 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 JFE Shoji Corporation 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 | 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

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
N/A

### 5.5 Describe audit sampling methodology used

All applicable documents and procedures were reviewed. JFE Shoji corporation has not yet traded any wood pellets and wood chips, 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 JFE Shoji Corporation 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 were found. JFE's possession of an FSC/PEFC Chain of Custody system is viewed as a primary strength in terms of its conformity to the SBP standards.

### 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

JFE Shoji Corporation ensures the accuracy and entirety of incoming documentation, which is then relayed to their customers. As a trading entity, JFE Shoji Corporation does not have physical possession of the purchased biomass and therefore does not engage in its handling. Instead, JFE Shoji 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