Compliance with the SBP Framework: Public Summary Report

Control Union Certifications BV Evaluation of Sojitz 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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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:	Sojitz Corporation
Company legal address:	1-1, Uchisaiwaicho 2-chome, Chiyoda-ku , 100-8691 Tokyo , Japan
Company contact for SBP:	Yuri Hijimoto
Company contact email:	biofuel@sojitz.com
Company website:	
Date of installation:	
SBP Certificate Code:	SBP-11-23
Date of certificate issue:	29 Oct 2025
Date of certificate expiry:	28 Oct 2030
Audit closing meeting date:	26 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):	Evaline Okumu
Date of decision:	23 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 1.1 Wood pellets, WB 2.1 Wood chips
Feedstock origin (countries):	Viet Nam
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 contact person to Ms. Yuri Hijimoto since 2025 FY audit.

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.

Sojitz Corporation traces its roots to Nichimen and Nissho Iwai Corporation, both with long histories, and has supported the development of numerous countries and regions from a business perspective for over 160 years. Today, together with approximately 400 consolidated subsidiaries domestically and internationally, it operates as a general trading company conducting business in various countries and regions worldwide, engaging in a wide range of business activities. Sojitz Corporation operates globally and diversely through its seven divisions: Automotive, Aviation & Social Infrastructure, Energy & Healthcare, Metals, Resources & Recycling, Chemicals, and Consumer & Agribusiness. It engages in the manufacturing and sales of diverse products, import and export, service provision, and various business investments both domestically and internationally. Regarding their biomass fuel business, they are challenging themselves to build a value-creating business unique to Sojitz, centered on the dual pillars of sustainable forest management and the circular utilization of wood. Alongside ensuring a stable supply of fuel, we are also embarking on the development of new wood-based resources.

3.2 Site details

Legal entity name	Address	Site Activity	Visited during the audit
Sojitz Corporation	1-1, Uchisaiwaicho 2-chome, Chiyodaku, 100-8691 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.

Sojitz Corporation operates as a broker/trader without physical possession of wood pellets and wood chips and holds valid FSC Chain of Custody (COC) and PEFC certificates. The company conducts back-to-back transactions. Sustainability attributes are linked at shipment and recorded in the transfer system registration balance. The sustainability declaration at shipment is identical to the declaration upon receipt and carries the same sustainability attributes (where required). Valid FSC and PEFC COC system manuals and other documentation are available. The company applies the transfer system at all stages. The scope of the COC system covers pellet transactions not involving processing or conversion. A corresponding transfer system is also applied for SBP. The same SBP claim and SDI/batch-specific coding system is used from the supplier's invoice/transaction to our sales invoice/transaction. Sojitz Corporation clearly manages SBP quantity summaries where inputs and outputs match for all transactions.

4 Specific objective of the audit

The specific purpose of this assessment is to confirm that Sojitz Corporation's management system can reliably implement all requirements of the specified SBP standard throughout the entire scope of certification. The assessment scope is as follows:
- Review of Sojitz Corporation's management procedure manual
- Review of SBP system management points and analysis of the existing FSC/PEFC CoC system
- Interviews with responsible personnel
- Review of records and calculation sheets
- Collection and analysis of SREG data 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 4 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
They are not a BP. They are trader.

5.5 Describe audit sampling methodology used

All applicable documents and procedures were reviewed. Sojitz 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 Sojitz 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. Sojitz Corporation'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 requirements of standard 4 CoC were evaluated. The organization 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

All the requirements of standard 5 collection and communication of data were evaluated. They have a thorough understanding of how to use DTS.

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/GGL 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