

# ISCC CORSIA 認証の 実践経験

@丸住製紙株式会社

# Practical Experience from ISCC CORSIA Certification

@Marusumi Paper co.,ltd.

**January 21, 2025**

**ISCC PLUS & Sustainable Aviation Fuels (SAF) Conference in Japan**

**Biomaterial in Tokyo co.,ltd.**

**Tsuyoshi Hamasaki**

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6. Point of Originとの交渉、教育、内部監査
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# I-1. Biomaterial in Tokyo

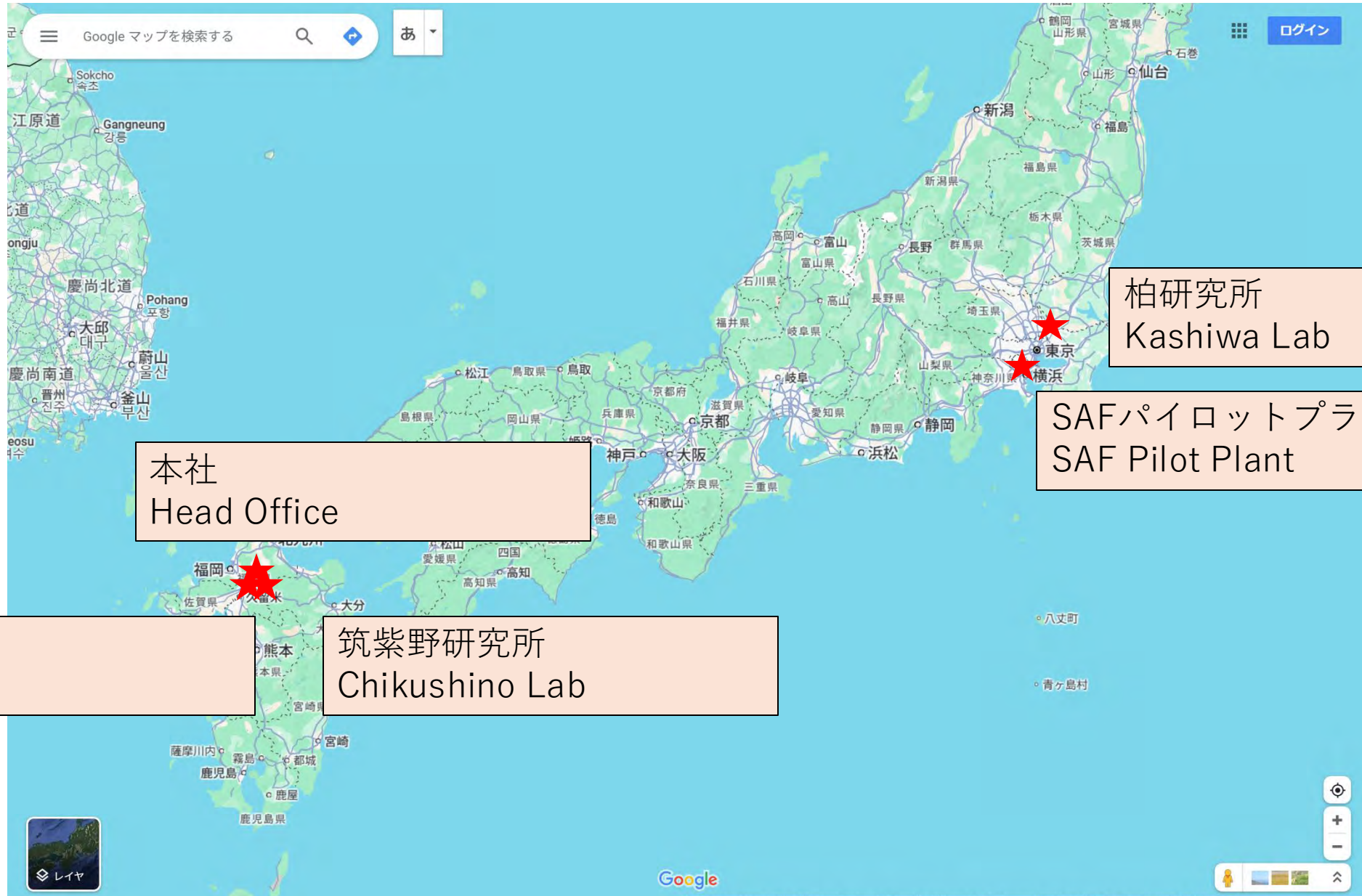


社名	株式会社Biomaterial in Tokyo
取締役	代表取締役 泉 可也 取締役 山中 基 取締役 前田 保 監査役 田中 常夫
所在地	【本社/研究所】 〒816-0905 福岡県大野城市川久保1-3-22 【本社/事務所】 〒816-0905 福岡県大野城市川久保1-4-1 【筑紫野研究所】 〒818-0041 福岡県筑紫野市上古賀3-2-16
設立	2006年6月30日
資本金	27,900万円
従業員数	24名
グループ会社	レンゴー株式会社 Bits Australia Pty.Ltd



Company	Biomaterial in Tokyo co.,ltd.
Directors	President: Yoshiya Izumi Director: Motoi Yamanaka Director: Tamotsu Maeda Corporate auditor: Tsuneo Tanaka
Address	Central Lab: 1-3-22 Kawakubo, Onojo-shi, Fukuoka-Ken Head Office: 1-4-1 Kawakubo, Onojo-shi, Fukuoka-Ken Chikushino Lab: 3-2-16 Kamikoga, Chikushino-shi, Fukuoka-ken
Established	June 30, 2006
Capital	JPY279,000,000-
Employee	24
Affiliated company	Rengo Co.,Ltd. Bits Australia Pty.Ltd

# I-1. Biomaterial in Tokyo



本社  
Head Office

中央研究所  
Central Lab

筑紫野研究所  
Chikushino Lab

柏研究所  
Kashiwa Lab

SAFパイロットプラント  
SAF Pilot Plant



## 事業内容：

技術開発／受託研究／コンサルティング

## 事業分野：

糖、バイオエタノール、SAF、関連酵素、他

## 近年の事業・成果：

【NEDO事業】 2024.02.07

建築廃材等未利用資源を活用したSAF用2Gバイオエタノール生産実証事業

【環境省事業】 2022.06.01

令和4-5年度脱炭素型循環経済システム構築促進事業のうち、プラスチック等資源循環システム構築実証事業

【NEDO事業】 2020.10.23

バイオジェット燃料生産技術開発事業 / 実証を通じたサプライチェーンモデルの構築 / パルプからの国産SAFの一貫生産およびサプライチェーン構築実証事業

## Business content：

Technology Development / Contract Research / Consulting

## Business field：

Sugars, BioEthanol, SAF, Enzymes development, Etc

## Recent projects and achievement：

【NEDO proj.】 Feb.07.2024

2G bioethanol production demonstration project for SAF using unused resources such as construction and demolition waste materials

【MoE proj.】 Jun.01.2022

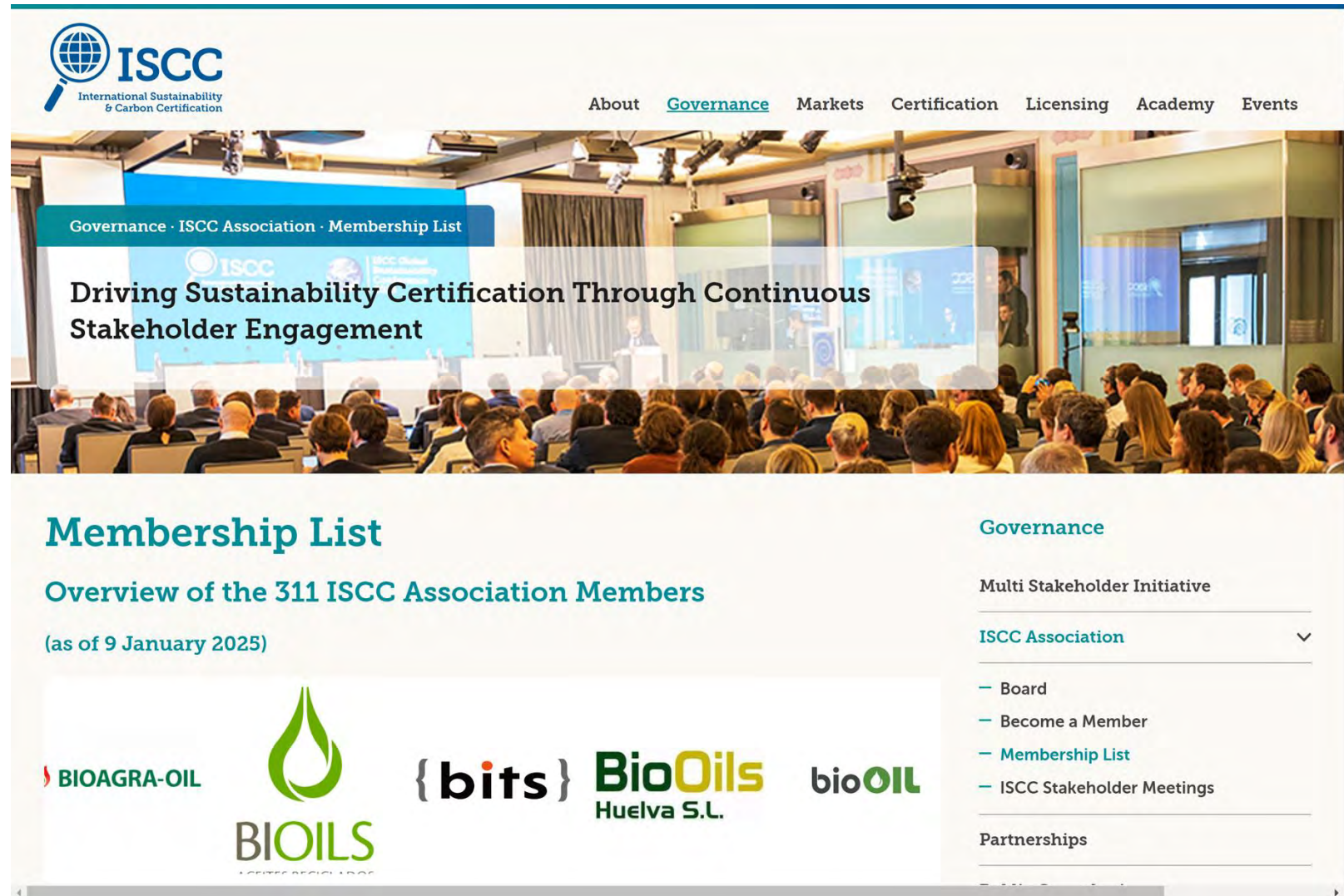
Demonstration project for constructing a cooling circulation system for plastics, etc.

【NEDO proj.】 Oct.23.2020

Bio jet fuel production technology development project / Building a supply chain model through demonstration / Integrated production of domestic SAF from pulp and supply chain construction demonstration project

2023年6月12日  
ISCCのメンバーに加入

June 12, 2023  
Bits joined the ISCC  
member



- > ISCC 認証システムの戦略的開発を推進し、形成する
- > 総会への参加権、議決権、意思決定権
- > ISCC ステークホルダー会議およびワーキンググループに積極的に貢献する
- > 強力なサステナビリティコミュニティの一環として、ISCC アソシエーションメンバーシップのコミュニケーションを通じてサステナビリティの資格を強化する
- > ISCC Web サイトでの目立った知名度
- > ネットワーキングの機会の強化
- > ISCC 数量依存料金 (ISCC システム ユーザー向け) および ISCC ライセンス料金の割引
- > トレーニングコース、カンファレンス、その他の ISCC イベントの「優先レーン」登録
- > 優先的なリクエスト処理とカスタマーサポート
- > ISCC ウェブサイトの会員セクションのコンテンツへのアクセス

- > Advancing and shaping the strategic development of the ISCC certification system
- > Participation, voting rights, and decision-making power in the General Assembly
- > Actively contributing to the ISCC Stakeholder Meetings and Working Groups
- > Enhancing sustainability credentials through communication of the ISCC Association membership as a part of a strong sustainability community
- > Prominent visibility on the ISCC website
- > Enhanced networking opportunities
- > Discount on the ISCC quantity-dependent fees (for ISCC System Users) and ISCC licensing fees
- > "Priority Lane" registration for training courses, conferences and other ISCC events
- > Prioritized request handling and customer support
- > Access to the contents of the members' section of the ISCC website



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# 1-2. 丸住製紙株式会社

## 1-2. Marusumi Paper co.,Ltd.

設立	1946年
本社所在地	愛媛県四国中央市川之江町826
資本金	12億円
代表者	代表取締役会長 星川 一治 代表取締役社長 星川 知之
従業員数	500名
売上高	458億円（令和5年度）

新聞用紙



出版・印刷用紙



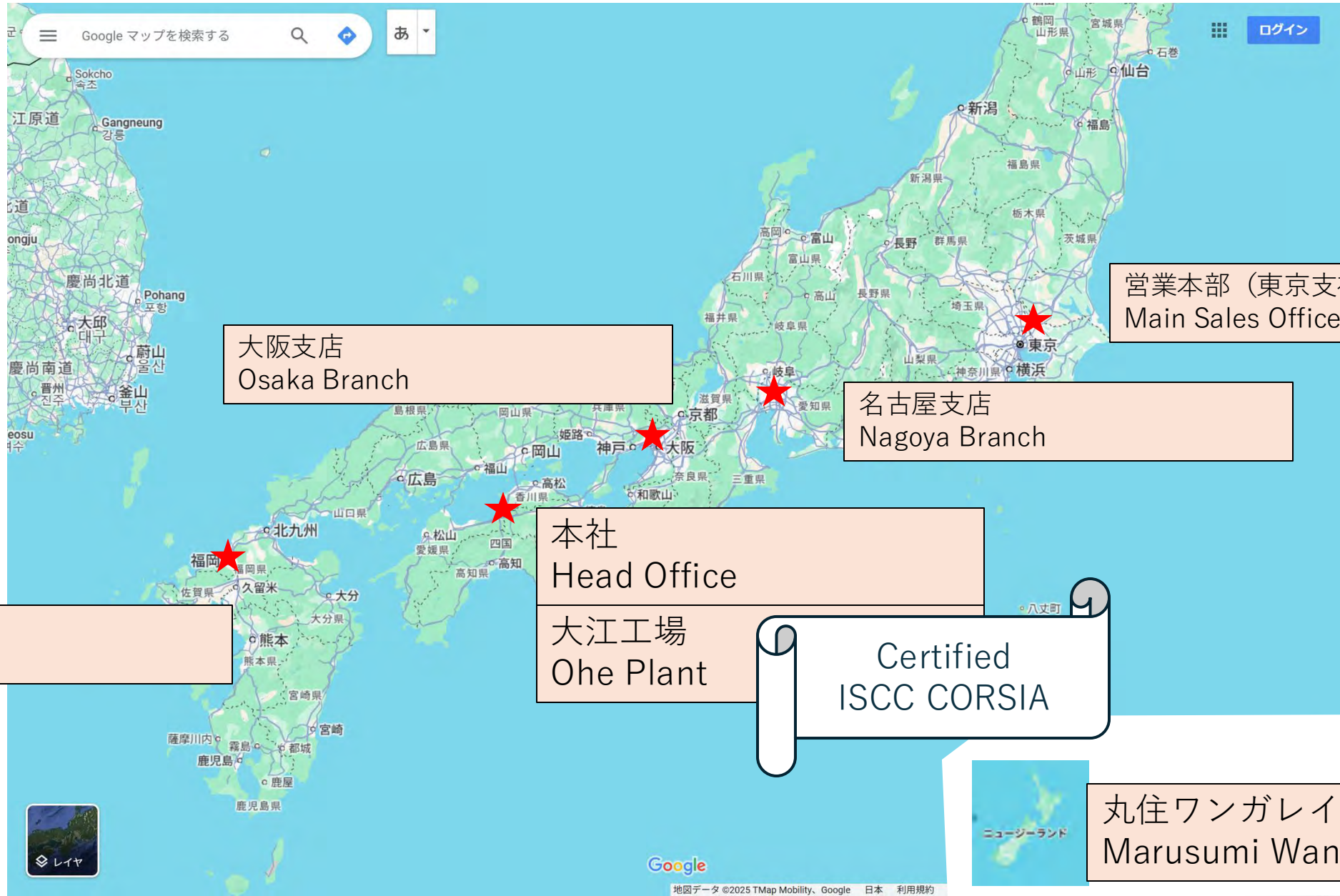
衛生用紙



Established	1946
Head office	826 Kawanoe-cho, Shikokuchuou-shi, Ehime-ken
Capital	JPY 1.2 bil.
Directors	Chair: Kazuya Hoshikawa President: Tomoyuki Hoshikawa
Employee	500
Annual Sales	JPY 45.8 bil（2023）

# 1-2. 丸住製紙株式会社

## 1-2. Marusumi Paper co.,Ltd.



営業本部（東京支社）  
Main Sales Office, Tokyo

名古屋支店  
Nagoya Branch

本社  
Head Office

大江工場  
Ohe Plant

Certified  
ISCC CORSIA

九州支店  
Kyushu Branch

大阪支店  
Osaka Branch

丸住ワンガレイ株式会社  
Marusumi Wangarei co., LTD

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## 2. プロジェクト概略、原料

## 2. Project outline, Feedstock



NEDO助成事業「パルプからの国産SAFの一貫生産およびサプライチェーン構築実証事業」を丸住製紙様、三友プラントサービス様と弊社にて行う中でCORSIA認証の取得に至った。

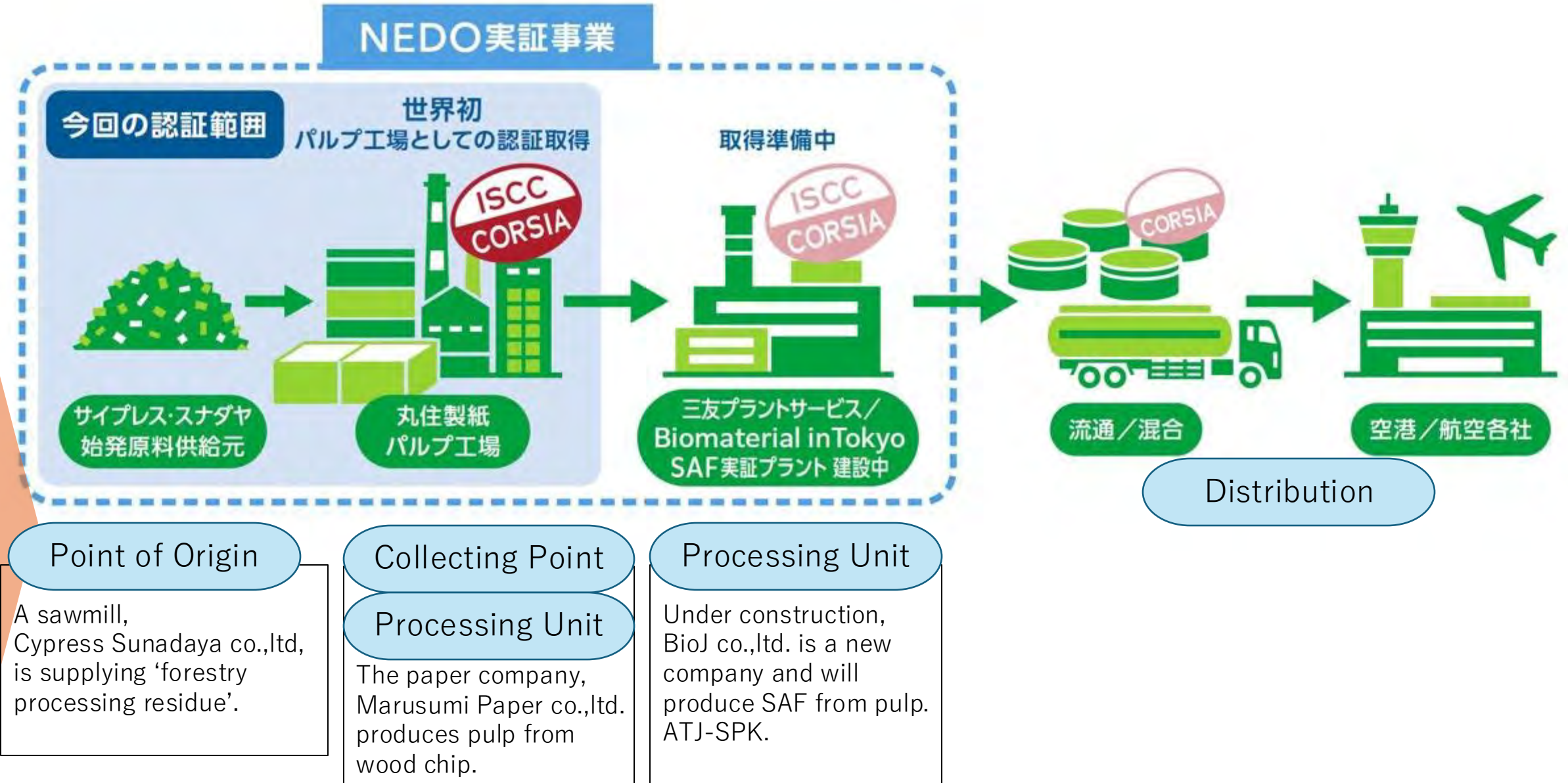
丸住製紙は製紙原料として、古紙、丸太、森林残渣、製材所残渣などを使用しており、すべてをSAF原料候補に挙げていたが、結果として製材所残渣より製造されるパルプを活用しAtoJプロジェクトを推進することになった。

Sanyu Plant Service and Bits has jointly received a NEDO subsidized project, which is "Demonstration Project for Continuous Production of Domestic SAF from Pulp and Establishment of a Supply Chain ". Through this project, CORSIA certification was required and was acquired.

Marusumi has been using recycled paper, round wood, forestry residue and forestry processing residue as their feedstock for their paper production. Therefore, we had all those choices for the SAF production at the beginning of the project. We chose forestry processing residue as our feedstock for SAF production

## 2. プロジェクト概略、原料

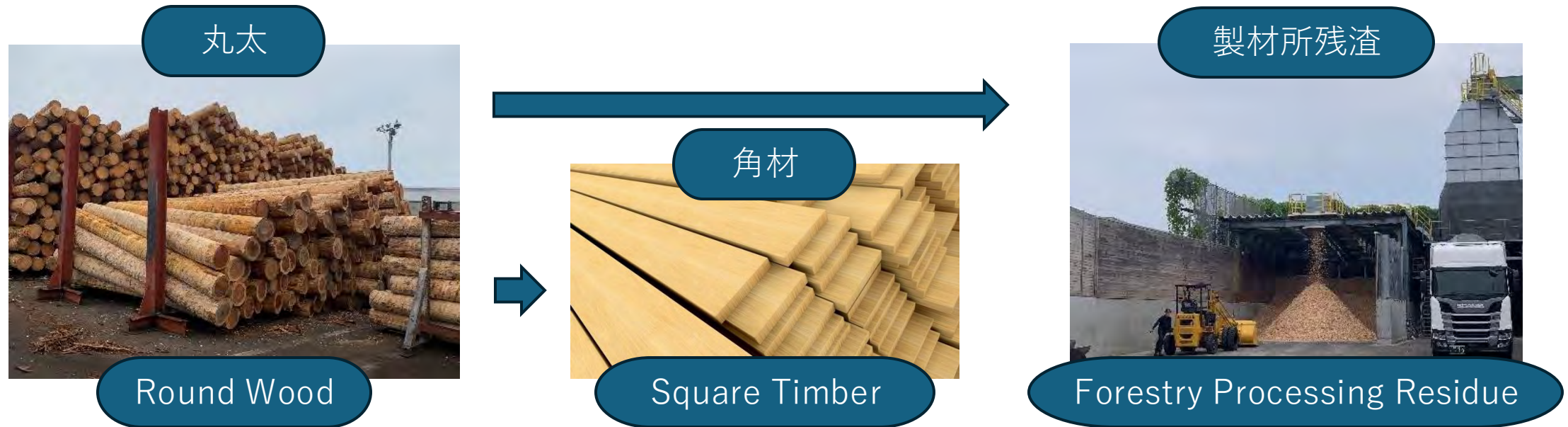
## 2. Project outline, feedstock



## 2. プロジェクト概略、原料

### 2. Project outline, feedstock

今回のサプライチェーンにおけるPoint of Originはスナダヤ様1件のみであり、かつ、Collecting pointにぶら下がる形のグループ認証を1社で実施する形となった。Processing Unitまでのサプライチェーンとして最小のモデルであり、本NEDO事業の目指すサプライチェーンモデルとしてふさわしい体制となった。

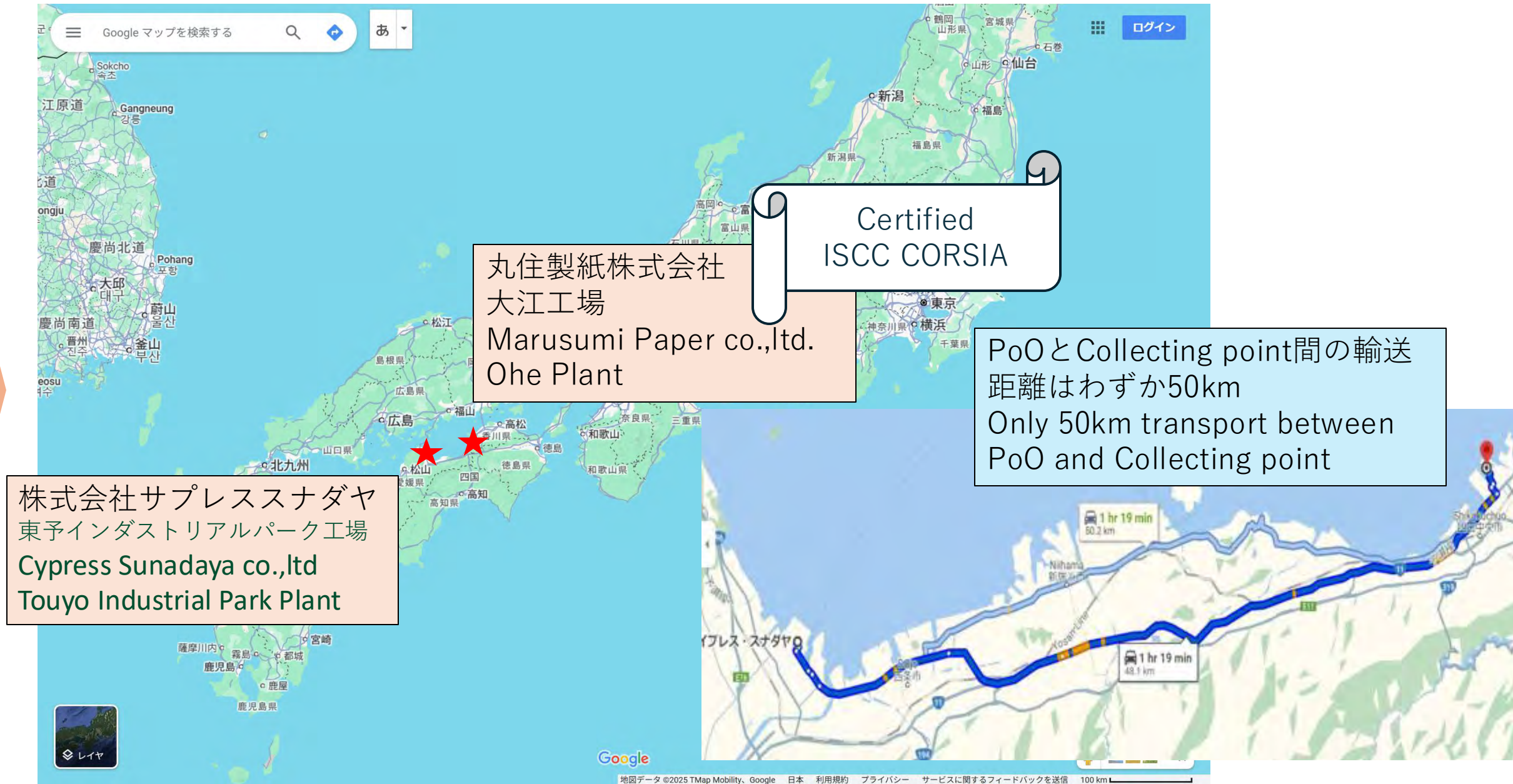


There is only one Point of Origin in this supply chain, Sunadaya, and the group certification attached to the collecting point is carried out by one company. This is the smallest model for the supply chain up to the Processing Unit, making it a system suitable for the supply chain model aimed at by this NEDO project.



## 2. プロジェクト概略、原料

## 2. Project outline, feedstock





## 2. プロジェクト概略、原料

## 2. Project outline, feedstock

ICAO document - CORSIA Methodology For Calculating Actual Life Cycle Emissions Values

Table 1. Positive list of materials classified as co-products, residues, wastes or by-products

Residues	Wastes	By-products	Co-products
<b>Agricultural residues:</b>	Municipal solid waste (see details in Section 4.2.2)	Palm Fatty Acid Distillate	Molasses
Bagasse	Used cooking oil	Beef Tallow	
Cobs	Waste gases	Technical corn oil	
Stover		Non-standard coconuts (see details in Section 4.2.3)	
Husks		Poultry fat	
Manure		Lard fat	
Nut shells		Mixed Animals Fat	
Stalks			
Straw			
<b>Forestry residues:</b>			
Bark			
Branches			
Cutter shavings			
Leaves			
Needles			
Pre- commercial thinnings			
Slash			
Tree tops			
<b>Processing residues:</b>			
Crude glycerine			
Cobs			
Forestry processing residues			
Empty palm fruit bunches			
Palm oil mill effluent			
Sewage sludge			
Crude Tall Oil			
Tall oil pitch			
Wheat Starch Slurry (see details in Section 4.2.1)			

Table 4. CORSIA Default Core LCA Values for CORSIA Eligible Fuels produced with the ATJ-SPK from Ethanol Conversion Process

Fuel Feedstock	Pathway Specifications	Default Core LCA Value
Sugarcane	Integrated conversion design	24.1
Corn grain	Standalone or integrated conversion design	65.7
Agricultural residues	Standalone conversion design Residue removal does not necessitate additional nutrient replacement on the primary crop.	39.7
Agricultural residues	Integrated conversion design Residue removal does not necessitate additional nutrient replacement on the primary crop.	24.6
Forestry residues	Standalone conversion design	40.0
Forestry residues	Integrated conversion design	24.9
Miscanthus (herbaceous)	Standalone conversion design	43.3
		28.3
		43.9
		28.9
		42.4
		29.4

Forestry Processing Residueは、Waste/Residue/By Productのポジティブリストに掲載されており、CORSIA-SAFの原料として利用可能だが、デフォルト値は設定されていないため、実測値の計算が必要となった。

Forestry Processing Residue is on the positive list of Residue / Waste / By Product and can be used as a feedstock for CORSIA-SAF. However, it was necessary to calculate the actual value since no default value has been established.

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### 3. 認証ボディとの契約

### 3. Contract with certification body



認証ボディとの契約検討時、ISCCのHPに掲載されていたCORSIAに対応しているすべての認証機関にコンタクトした。

While considering contracts with certification bodies, we contacted all of the certification bodies listed on the ISCC website that handle CORSIA audits.

	Company	Address	Phone number	Web site / e-mail	Person	Country
1	<b>Bureau Veritas Polska Sp. z o.o.</b>	ul. Migdałowa 4 02-796 Warszawa Poland	+48 693 870 675	<a href="mailto:Bio-CircularEconomy(at)bureauveritas.com">Bio-CircularEconomy(at)bureauveritas.com</a> <a href="http://www.bureauveritas.pl">www.bureauveritas.pl</a>	Mr Szymon Kolodziejczyk	Poland
2	<b>CertRom S.R.L.</b>	Calea 13 Septembrie, Nr. 231A, Sector 5 050723 Bucharest, Romania	+4 21 410 25 89	<a href="mailto:director(at)certrom.ro">director(at)certrom.ro</a> <a href="http://www.certrom.ro">www.certrom.ro</a>	Mr Laurentiu Dinu	Romania
3	<b>Control Union Certifications Germany GmbH</b>	Dorotheastrasse 30 10318 Berlin Germany	+49 30 509698840	<a href="mailto:sbaltin@controlunion.com">sbaltin@controlunion.com</a> <a href="http://www.controlunion-germany.com">www.controlunion-germany.com</a>	Mr Stephan Baltin	Germany
4	<b>DEKRA Certification B.V.</b>	Meander 1051 6825 MJ Arnhem The Netherlands	88 968 3226 and +31 88 968 3	<a href="mailto:kevin.klijn(at)dekra.com">kevin.klijn(at)dekra.com</a> <a href="mailto:albert.diedering(at)dekra.com">albert.diedering(at)dekra.com</a> <a href="http://www.dekra-certification.nl">www.dekra-certification.nl</a>	Mr Kevin Klijn Mr Albert Diedering	Netherland
5	<b>DNV Business Assurance Sweden AB</b>	Box 6046 17106 Solna Sweden	+46 735 399 122	<a href="mailto:marianne.wallengren@dnv.com">marianne.wallengren@dnv.com</a> <a href="http://www.dnv.com">www.dnv.com</a>	Ms Marianne Wallengren	Sweden
6	<b>European Inspection and Certification Company (EuroCert) S.A.</b>	89 Chlois & Likovriseos Str. Metamorfosi 144 52 Athens Greece	+30 697 4070797	<a href="mailto:vfilopoulou@eurocert.gr">vfilopoulou@eurocert.gr</a> <a href="http://www.eurocert.gr">www.eurocert.gr</a>	Mrs Vasiliki Filopoulou	Greece
7	<b>PT Intertek Utama Services</b>	Beltway Office Park, A Building, Jl. Ampera Raya No. 9-10 Jakarta, 12550 Indonesia	Phone 1: +62 21 7810147 Phone 2: +62 21 7812810	<a href="mailto:aryati.larasati(at)intertek.com">aryati.larasati(at)intertek.com</a> <a href="http://www.intertek.com">www.intertek.com</a>	Mrs Aryati Larasati	Indonesia
8	<b>PT Kualitas Sertifikasi Indonesia</b>	The CEO Building 12th floor Jl. TB Simatupang No. 18C, Kec. Cilandak, Jakarta Selatan, DKI Jakarta, Indonesia	+62 2129491946	<a href="mailto:awisnu@qualitasertifikasi.com">awisnu@qualitasertifikasi.com</a> <a href="mailto:hi.circular@qualitasertifikasi.com/">hi.circular@qualitasertifikasi.com /</a> <a href="http://www.qualitasertifikasi.com/">www.qualitasertifikasi.com/</a>	Adhitya Wisnu Pradhana	Indonesia
9	<b>RINA Services S.p.A.</b>	Via Corsica 12 16128 Genova Italy	+39 010 5385509	<a href="mailto:laura.severino(at)rina.org">laura.severino(at)rina.org</a> <a href="mailto:iscc.services(at)rina.org">iscc.services(at)rina.org</a> <a href="http://www.rina.org">www.rina.org</a>	Ms Laura Severino	Italy
10	<b>SCS Global Services</b>	2000 Powell Street, Suite 600 Emeryville, CA 94608 United States of America	+1 510 646 0174	<a href="mailto:mrudolf(at)scsglobalservices.com">mrudolf(at)scsglobalservices.com</a> <a href="http://www.scsglobalservices.com">www.scsglobalservices.com</a>	Mr Matthew Rudolf	USA
11	<b>SGS Germany GmbH</b>	Europa Allee 12 D-49685 Emstek Germany	+49 4473 943913	<a href="mailto:inquiries-sustainability-de(at)sgs.com">inquiries-sustainability-de(at)sgs.com</a> <a href="http://www.sgs.com">www.sgs.com</a>	Ms Nicole Erdmann Mr Martin Hobohm	Germany

### 3. 認証ボディとの契約

### 3. Contract with certification body



当初は、、、

#### 【認証ボディに求める条件・要望】

- ・ 日本語で監査できること。  
> 2社程度見つかった。
- ・ 簡単なコンサルが望めること。  
> 認証ボディ自体は出来ないが関連会社の紹介はあった。
- ・ 契約（予約）が出来ること。  
> Auditorの空きがなく、断られた。  
(日本語・日本拠点のみ)
- ・ 費用  
> 見積もりまで到達せず

文字通り「困りはてた」。  
英語での監査を準備（文書の英語化）するのか？

At the beginning,,,

#### 【Conditions and requests to the CB】

- ・ Audit in Japanese  
> Found two to three CBs
- ・ Short consultation can be expectable  
> CBs may not consult their customers, but sister companies were introduced.
- ・ A contract, or an appointment, can be made  
> All the auditors are booked and declined for us.  
(Japan based, Japanese speaking auditor)
- ・ costs and fees  
> Could not receive a single quote.

Now in trouble. Are we going to prepare all the documents in English?



### 3. 認証ボディとの契約

### 3. Contract with certification body

ドイツに飛んで！



Flew to Germany!

ケルンに行って！



Caught the train to Koln!

ISCCの事務所に押しかけて！



Hit the ISCC office!

Darioに直接お願い！



Asked Dario directly!

### 3. 認証ボディとの契約

### 3. Contract with certification body



Dr. Formenti をお願いしたところ、数週間後にISCCと契約のある認証ボディが集まる会合があるとのことで、その場で日本市場へのテコ入れをお願いしてくれることとなった。

その後、Bureau Veritas Japanの岡崎氏がISCC CORSIAの監査員としてのトレーニング受講、試験を経て監査員としての資格を取得。

資格取得を待って、丸住製紙とBVの契約へと進んだ。

After the discussion with Dr. Formenti, he told us that there would be a meeting in a few weeks where certification bodies with contracts with ISCC would gather, and he can spot to situation in Japan and tell them to expand their business in Japanese market.

After that, Mr. Okazaki from Bureau Veritas Japan received training as an ISCC CORSIA auditor, passed the exam, and obtained the qualification as an auditor.

After obtaining the qualification, he proceeded to sign a BV contract with Marusumi Paper.

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6. Negotiations, education, and internal audits with Point of Origin
7. Creation of documents and storage of records within Marusumi Paper Industries
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## 4. 制度の理解

## 4. Understanding the system



### Seminars by ISCC

- 2022/9/6-7 ISCC CORSIA Training: 12hr
- 2023/10/11-12 ISCC GHG Training: 11hr
- 2024/7/03 ISCC Webinar, System update Q1/Q2: 1hr
- 2024/10/1 ISCC Webinar, System update Q3: 1hr
- 2025/1/15 ISCC Webinar, System update Q4: 1hr

### Seminars by JCAB

- 2022/11/24 RSB ICAO CORSIA & CERTIFICATION TRAINING: 1hr
- 2022/11/29 ISCC Seminar on ISCC CORSIA Certification: 1hr
- 2023/11/27 Webinar on ISCC-CORSIA certification audit: 1hr
- 2024/3/4 The ISCC Credit Transfer System: 1hr
- 2024/3/12 RSB, MRI Chain of Custody Training: 1hr

### Conferences

- 2025/1/21 ISCC Plus & SAF Conference - Sustainability Certification in Japan
- 2025/2/20 ISCC Global Sustainability Conference 2025: One day

### Workshops through JCAB

- 2023/1/30: 1hr
- 2023/3/10: 1hr
- 2024/1/26: 1hr
- 2024/3/01: 1hr

### Consultation at ISCC

- 2023/3/24: 2hr
- 2023/10/4: 2hr
- 2024/1/30: 1hr
- 2024/6/10: 2hr



## 4. 制度の理解

## 4. Understanding the system

関連する文書を読み、社内で読み合わせをしながら理解を進め、すべての文書を和訳した。

そのうえで、丸住製紙の皆様、サイプレス・スナダヤの皆様に引継ぎしていった。

この作業は大変だったが、文書を読みさえすれば概念や基準を理解することが出来たことはISCCの体制・理念に感謝。

### ○ICAO CORSIA Documents

#### ○ISCC EU system documents

#### ○ISCC CORSIA system documents

#### ○List of materials eligible for ISCC CORSIA certification

#### ○ISCC CORSIA audit procedures

#### ○Templates for various documents

We read related documents, read them together internally to further our understanding, and translated all documents into Japanese.

After that, we handed it over to everyone at Marusumi Paper and Cypress Sunadaya.

Although this work was tough and time consuming, I was able to understand the concepts and standards just by reading the documents, which I am grateful for the ISCC system and philosophy.

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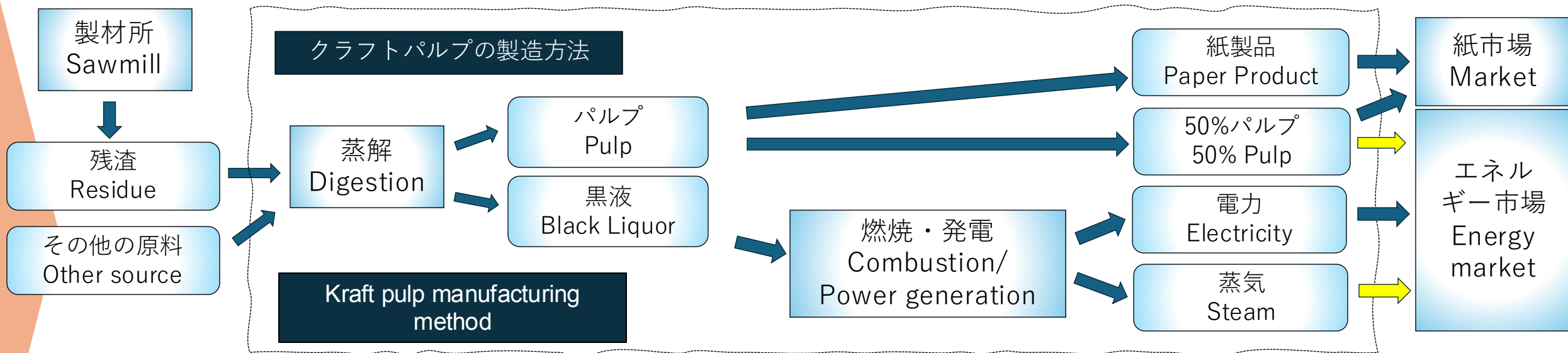
## 5. GHG計算

## 5. GHG calculation

### 【GHG実測値】

GHG実測値の計測・計算のために、①製造ラインの整理・理解、②使用している電力・燃料・薬剤と廃棄物の把握、③出来上がるProductとCoProductの把握が必要。

ついで、各種EmissionFactorとLHVの実測・調査を実施、その後、計算式を確立した。



### 【GHG actual value】

In order to measure and calculate actual GHG values, it is necessary to (1) organize and understand the production line, (2) understand the electricity, fuel, chemicals used and waste discharged, and (3) understand the finished products and co-products.

Next, we investigated various EmissionFactors and LHV's, and then established a calculation method.

## 5. GHG計算

## 5. GHG calculation



### GHG計算

○数式という言葉で会話する。

○難しい計算はないが、大量・広域を対象に処理する計算式を作るという作業。

○同時に、それを第三者が見ただけで分かるような表現に組み込んでいく作業。(共通フォーマット)

(以下未達成)

○計算方法に柔軟性があり、正解がいくつも存在する中で、自分たちにとって最も都合が良い方法を選択する。

○計算式を基に、製造プロセスの見直し・最適化を行う。

費用対効果の概念が変わる？

### GHG calculation

○Conversation using mathematical equations.

○There are no difficult calculations, but the work involves creating calculation formulas that cover a large amount and wide area.

○At the same time, work to incorporate expressions that can be understood by a third party just by looking at it. (common format)

(Below not achieved)

○The calculation method is flexible, and while there are many correct answers, we choose the method that is most convenient for us.

○Review and optimize the manufacturing process based on the calculation formula. **concept of cost-effectiveness change?**

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## 6. Point of Originとの交渉、教育、内部監査

## 6. Negotiations, education, and internal audits with Point of Origin {bits}

CORSIA認証取得についての交渉をするため、Point of Originとなる製材所へ出向いてCORSIA認証やSAFについての説明を行った。

OSAFによる持続可能な社会への貢献やCORSIA認証の必要性について理解をもらい、計4回CORSIA認証に対する教育訓練を実施。

○内部監査はISCC CORSIA audit procedure内からPoint of Originに関する部分を実施。

○特に重要になるSelf Declarationの提出については、現在ある商流の中に無理なく入れていける形を提案し、Point of Originへの負担が増えないようにした。

The image shows a screenshot of a web-based form titled "ISCC CORSIA Self-Declaration for Points of Origin Generating Waste, Residues or By-Products". The form is divided into several sections. The first section, "Information about the Point of Origin", includes fields for Name, Street address, Postcode, location, Country, and Phone number. The second section, "The declared material consists of the following waste, residues or by-products", has a text area for description and a checkbox for "The product is waste, residue or by-product generated by the Point of Origin as item (1) or (2) in Annex I to the EU Emissions Trading Directive". The third section, "By signing this self-declaration, the signatory confirms the following:", contains a list of seven points: 1. The material is generated under this self-declaration meets the definition of 'waste', 'residue' or 'by-product' according to ISCC CORSIA. 2. In case of species that are directly generated by agriculture or forestry, the material fulfils the land-use, land-use change, and forestry (LULUCF) requirements of the ISCC CORSIA standard. 3. Documentation of quantities supplied is available. 4. Applicable national legislation regarding waste prevention and management (e.g. for transport, supervision, etc.) are complied with, if necessary certificates exist, these are to be kept together with the commercial documents. 5. The supplied material is exclusively generated by the signing point of origin. 6. Auditors from certification bodies or from ISCC may be accompanied by a representative of the Collecting Point, can examine on-site or by contacting the signatory, if e.g. not transparent whether the statements made in this self-declaration are correct. The auditors of the certification bodies may be accompanied by processors who transfer their activities. 7. The information on this self-declaration can be forwarded to and reviewed by the certification body of the Collecting Point and by ISCC. Note: The certification body and ISCC keep all data provided on this self-declaration confidential. The form ends with fields for "Place, date" and "Signature".

Self Declaration

To negotiate regarding acquisition of CORSIA certification, we visited the sawmill that was the Point of Origin and explained about CORSIA certification and SAF.

- To gain understanding of SAF's contribution to a sustainable society and the necessity of CORSIA certification, we conducted education and training for CORSIA certification four times in total.

- Internal audits included the Point of Origin portion of the ISCC CORSIA audit procedure.

- Regarding the submission of Self Declaration, which is particularly important, we proposed a format that can be easily incorporated into the current commercial flow, so as not to increase the burden on Point of Origin.

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## 7. 丸住製紙内ドキュメントの作成、記録の保管



### 7. Creation of documents and storage of records within Marusumi Paper Industries

○CORSIA認証に関する部署ごとに、各部署でマニュアル・手順書を作成。

○各部署ごとにCORSIA認証に関して何に責任を持ち、関連部署に何の情報を連携するかなどを重点に会議を重ねて決定。

○CORSIA認証を統括する部署を置いたことで、各部署をとりまとめて管理する体制が整った。

○記録の保管については、従来からも行っていたがCORSIA認証に関連する部分はさらに保管年限を延長することとした。

○FSCの認証は取得済みで、Physical Segregationによる在庫管理がなされていた。一方で、CORSIAについてはMass Balanceによる管理が導入されることとなったため、多少の混乱があった。

○Create manuals and procedures for each department related to CORSIA certification.

○Decisions were made through repeated meetings, focusing on what each department would be responsible for regarding CORSIA certification and what information would be shared with related departments.

○By establishing a department to supervise CORSIA certification, a system has been established to centrally manage each department.

○Records have been kept for a long time, but we have decided to extend the retention period for those related to CORSIA certification.

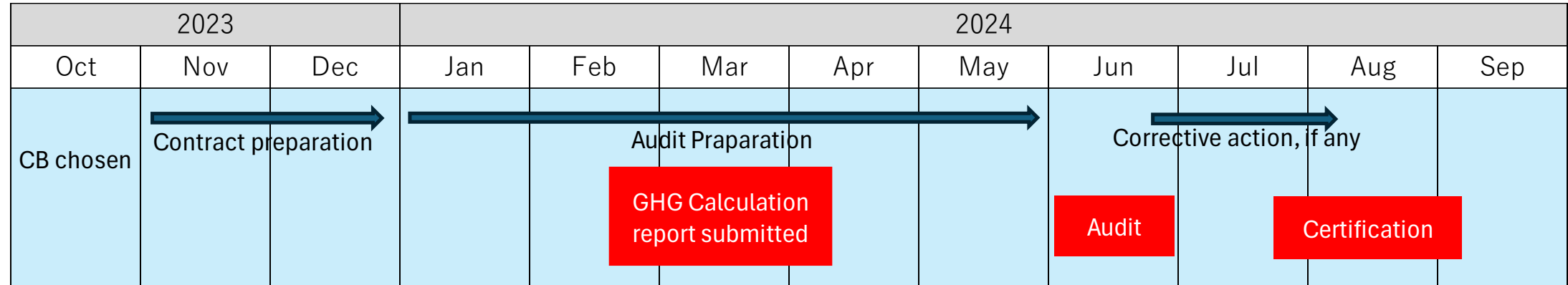
○FSC certification had been obtained, and inventory was managed using physical segregation. On the other hand, there was some confusion as management by Mass Balance was introduced for CORSIA.

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## 8. 実監査

### 8. Actual audit



認証機関に申し込み申請をしてから、約半年後に審査となる。監査員の確保や日程調整のため、余裕を持った申し込みが必要。また、**本監査3か月前にGHGの計算書を提出**することになる。

#### 【実監査事前準備】

- 自社とPoint of Originの内部監査を実施しておく。
- 監査時に必要な書類を揃えておく。
- 社員へ再度CORSIA認証についての教育訓練を実施しておく。（当日監査員からの従業員へ質問等がある場合がある。）
- 監査スケジュールを組む。
- 監査員のホテル、交通手段、昼食などの手配。

After applying to the certification body, the audit will take place approximately six months later. Applications must be submitted well in advance in order to secure auditors and schedule adjustments. Additionally, GHG calculation report has to be submitted three months prior to the actual audit.

#### [Preparation for actual audit]

- Conduct internal audits of your company and Point of Origin.
- Prepare the necessary documents at the time of the audit.
- Provide education and training to employees regarding CORSIA certification again. (The auditor may ask questions to the employee on the day.)
- Create an audit schedule.
- Arranging hotels, transportation, lunch, etc. for auditors.



## 8. 実監査

## 8. Actual audit

### 【丸住製紙】

2日間、Collecting point / Processing unit

- ・ システム文書の確認、工場内の管理の確認
- ・ 現場視察
- ・ 提出済みGHG計算データの根拠検証

### 【サイプレス・スナダヤ】

半日（移動込み）、Group audit of Point of Origin. One sample.

- ・ CORISA認証の意義、
- ・ Self Declarationの発行業務と担当者の理解

### [Marusumi Paper]

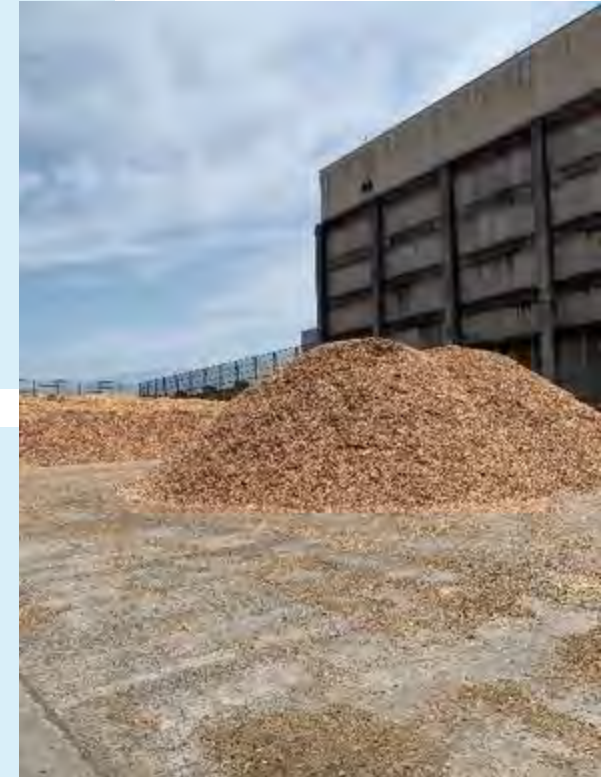
2 days, Collecting point / Processing unit

- ・ Check system documents, management within the factory
- ・ Site inspection
- ・ Verification of the basis of submitted GHG calculation data

### [Cypress Sunadaya]

Half day (including travel), Group audit of Point of Origin. One sample.

- ・ Significance of CORISA certification
- ・ Issuance of Self Declaration and person in charge



## 8. 実監査

## 8. Actual audit



- ・ 監査対象から事業の説明、CORSIA認証材の説明などを行う。
- ・ 監査員からは、意図的な生産は行われていないか、出荷/入荷に齟齬はないか、必要書類はあるか、不当な労働はないか、など様々な質問を100問以上頂いた。
- ・ 現場視察の際も、作業している従業員に働く環境についてや、出荷/入荷のシステムなどを確認していた。
- ・ Point of Originにおいても、CORSIA認証の意義について理解しているか、教育訓練が実施されているか確認する質問をしていた。

監査員は非常に丁寧に細かく Sustainabilityであるか、材料の虚偽申告はないか、量の不当な過大申告はないか、GHG計算の根拠データに偽りは無いか、などを聞き取りや書類目視から調査していた。  
社内では、CORSIAに関する教育等を行い、共通理解を図ることが重要と感じた。

- ・ Explain the scope of the audit, the business, CORSIA certified materials, etc.
- ・ Auditors asked over 100 questions ranging from whether there was any intentional production, whether there were any discrepancies in shipping/receiving, whether there were required documents, whether there was any unfair labor, etc.
- ・ During the on-site inspection, the auditor checked with the employees about the working environment and the shipping/receiving system.
- ・ Even at Point of Origin, questions were asked to confirm whether the participants understood the significance of CORSIA certification and whether education and training had been provided.

Auditors carefully and carefully investigate sustainability, whether there are any false declarations of materials, whether there are any unreasonable over-declarations of quantities, and whether there are any falsehoods in the data underlying GHG calculations, through interviews and visual inspection of documents. I was doing it.  
Within the company, we felt it was important to provide education on CORSIA and achieve a common understanding.

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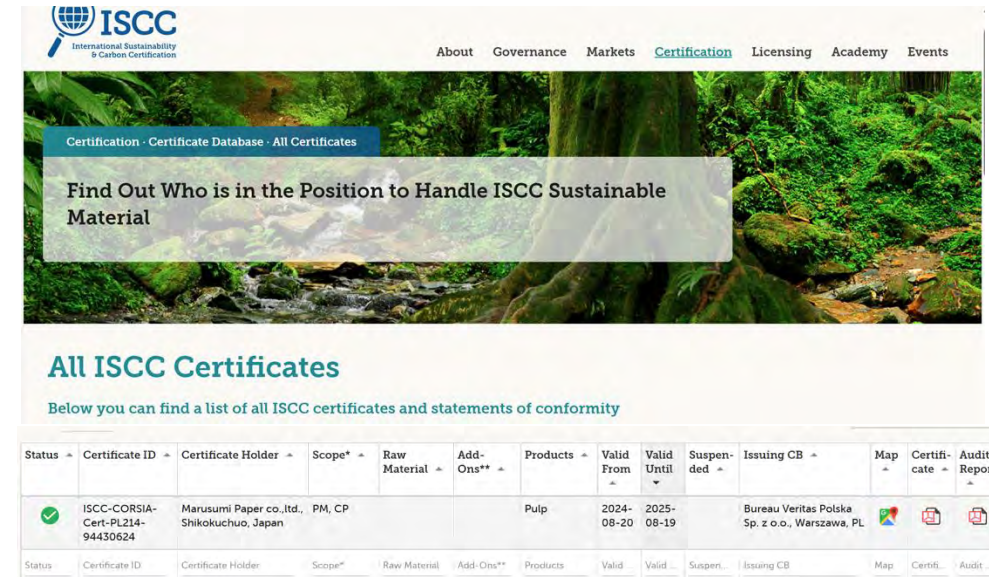
## 9. Certification received

実監査から約60日後に認証書が認証団体から送られてくる  
Certification is sent by the CB after 60 days.

同じくISCCのサイトにも認証取得した企業が掲載される  
The certificate is listed on the ISCC web site.



## All Certificates – ISCC System



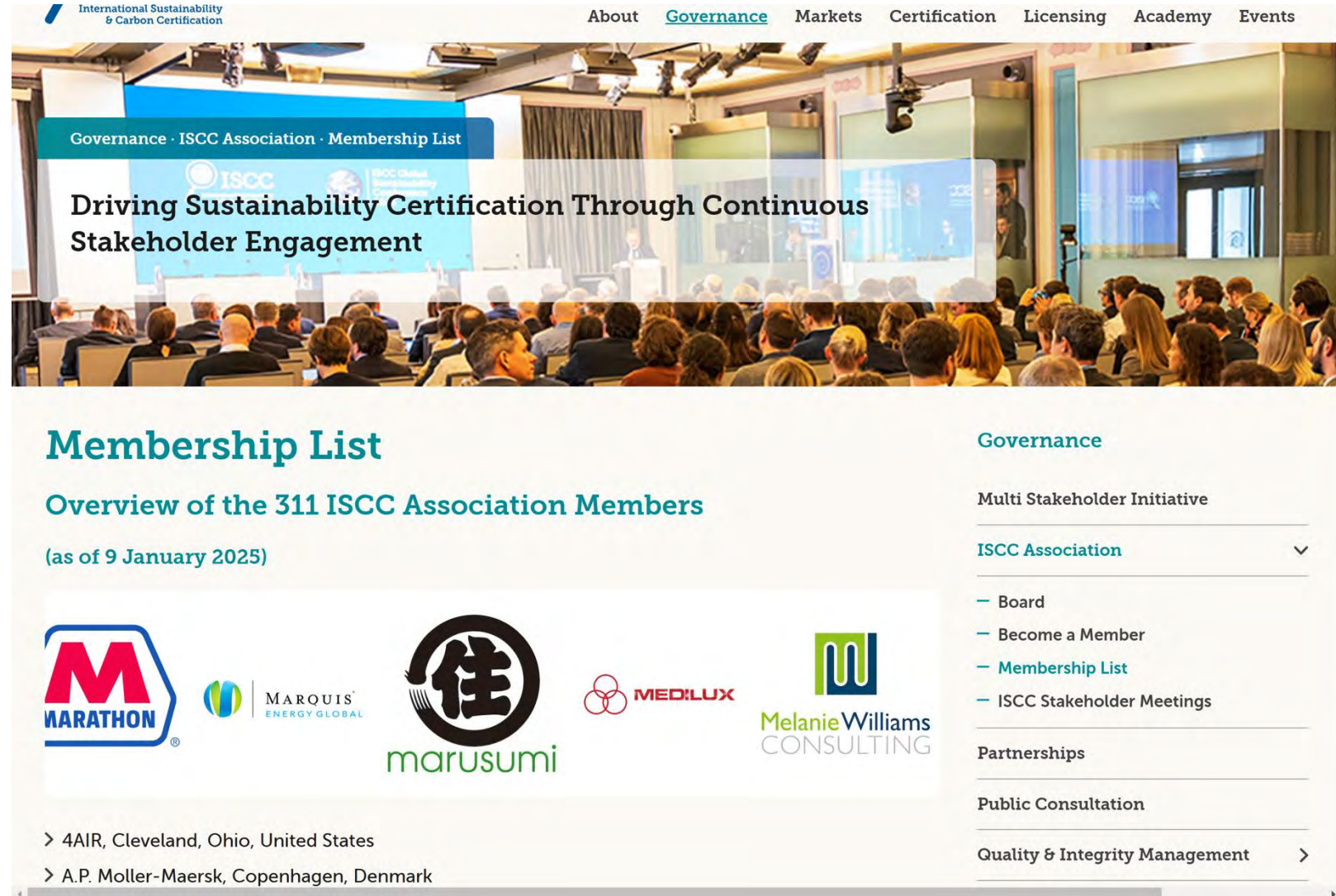


## 9. 認証受領

## 9. Certification received

ISCCのメンバーに加入

Marusumi joined the ISCC member



International Sustainability & Carbon Certification






About [Governance](#) Markets Certification Licensing Academy Events

Governance · ISCC Association · Membership List

**Driving Sustainability Certification Through Continuous Stakeholder Engagement**

### Membership List

Overview of the 311 ISCC Association Members  
(as of 9 January 2025)

> 4AIR, Cleveland, Ohio, United States  
> A.P. Moller-Maersk, Copenhagen, Denmark

**Governance**

Multi Stakeholder Initiative

[ISCC Association](#) ▾

- Board
- Become a Member
- [Membership List](#)
- ISCC Stakeholder Meetings

Partnerships

Public Consultation

Quality & Integrity Management >





- 文書管理システムの向上
  - 新チームの設置とチーム感の醸造
  - 不足していたデータの理解や設備の発見、管理の質が向上
  - 社内でのサステナビリティへの意識、地球環境への関心度向上
  - 取引先(Po0)との関係性向上
- 
- Improved document management system
  - Established CORSIA team and fostered team spirit
  - Discovered lack of understanding of data and equipment, and improved management quality
  - Raised awareness of sustainability among employees and interest in the global environment
  - Improve relationships with business partners (Po0s)

- 日本初のProcessing unitとしてのCORSIA認証取得
- 世界初のPulp MilとしてのCORSIA認証取得
- 日本初のCORSIA認証を受けたGHG実測値計算

- First CORSIA certification in Japan as a processing unit.
- First CORSIA certification obtained as Pulp Mil in the world.
- First CORSIA certified GHG actual value calculation in Japan.



At the end,

Norbert!

Dario!

Adam!

Julia N.!

Thomas!

Beatrice!

Lea!

Bala!

Julia O.!

and all other people from ISCC!



ご清聴ありがとうございました  
Vielen Dank für Ihre Aufmerksamkeit

January 21, 2025

ISCC PLUS & Sustainable Aviation Fuels (SAF) Conference in Japan

Biomaterial in Tokyo co.,ltd.

Tsuyoshi Hamasaki

hamasaki.t@biomt.co.jp