# ISCC PLUS
# Summary Audit Report

# ISCC – International Sustainability and Carbon Certification

## About this Summary Audit Report

All ISCC PLUS audits are conducted based on the applicable requirements, as laid down in the ISCC PLUS System Documents. The relevant ISCC PLUS requirements are also specified in audit procedures, which have to be used by auditors from the Certification Bodies (CBs) for ISCC audits. The completed audit procedures are available to the CB, the certified company and ISCC. Based on the audit procedures, the CB prepares and submits this ISCC PLUS Summary Audit Report to ISCC and the certified company. The ISCC PLUS Summary Audit Report is published on the ISCC website together with further information on the ISCC PLUS certificate. The report is a tool to further enhance the transparency of the ISCC PLUS certification. It provides an overview on relevant aspects and results of the audit of an ISCC-certified System User. Information and data in the report reflect the situation at the date of the audit. Only such activities, processes or materials relevant for the ISCC PLUS audit shall be included in this ISCC PLUS Summary Audit Report. The report shall not contain confidential or business sensitive information or data, including data about amounts or volumes of material, names and/or addresses of subcontractors or service providers, clients, customers, or others. Therefore, data on volumes of certified material is provided on a voluntary basis only. The ISCC PLUS Summary Audit Report has to be provided for all ISCC-certified System Users, and the publication on the ISCC Website is mandatory.

The layout of this report is provided by ISCC to enable a harmonised approach and to foster the comparability. The CB is responsible for the correctness of the information provided.

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# 1 About ISCC

ISCC – International Sustainability and Carbon Certification – is a solution provider for the implementation and certification of sustainable, traceable and deforestation-free supply chains. ISCC certification covers supply chains for all kinds of biomass (including agricultural and forest biomass), biogenic waste and residues, non-biological renewable materials and recycled carbon-based materials. ISCC certification ensures comformity with strict requirements regarding ecological and social practices, greenhouse gas emissions savings and traceability of materials throughout the supply chain. ISCC certification is applicable for the bioeconomy and the circular enconomy anywhere in the world, in particular for food, feed, energy (fuels, electricity, heating and cooling) and industrial applications.

ISCC is an independent multi-stakeholder initiative that has been developed and is being continously improved with the involvement of its stakeholders. The ISCC system is governed by the legally registered ISCC Association (ISCC e.V.). ISCC certifications are conducted by independent third-party Certification Bodies (CB) cooperating with ISCC.

# 2 Information on the Certification Body

| | |
|---|---|
| Name of CB: | Control Union Certifications Germany GmbH (2025) |
| Description and additional information:<br><br>(e.g. relevant recognitions or accreditations, authorities responsible for recognition, accreditation, surveillance and/or monitoring) | CUCG is a certification body accredited by DAkkS according to DIN EN ISO/IEC 17065:2013 as well as a validation and verification body accredited according to DIN EN ISO/IEC 17029:2020 and DIN EN ISO 14065:2022 and also recognized by German BLE to conduct audits for all scopes including verification of acutal GHG calculation following Biokraft-NachV and BioSt-NachV. |
| CB email: | ISCC_REDcert@controlunion.com |
| CB website: | https://germany.controlunion.com/ |

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# 3 System User and Audit Process

## 3.1 ISCC System User (Operational Site Registered for Certification)

| | | | | |
|---|---|---|---|---|
| Company name | Hitachi High-Tech Nexus Corporation | | | |
| Address | 17-1 Toranomon 1-chome, Minato-ku, Tokyo 105-6413 | | | |
| Country | Japan | | | |
| Geo coordinates[1] | Latitude | 35.667769 | Longitude | 139.750026 |
| Contact details of relevant department | | | | |
| Date(s) of the audit | 10.09.2026 - 10.09.2026 | | | |
| Place of audit if different from address stated above (Only applicable for traders) | On-site | | | |
| Certification system audited[2] | ISCC PLUS ☒ | | | |
| Chain of custody option applied | Mass Balance ☒ | Physical Segregation ☐<br>Identity preserved (hard IP) ☐<br>Bulk Commodity (soft IP) ☐ | | Controlled Blending ☐ |
| Year of first ISCC certification | 2025 | | | |
| Other sustainability certification system(s) used[3] | Yes ☐ | | No ☒ | |
| Date of issuance of this Summary Audit Report | 08.10.2026 | | | |

1. Information mandatory for individually certified Farms and Plantations
2. In their version applicable at the date of the audit (ISCC System Documents are available at www.iscc-system.org).
3. Please only list systems with comparable scopes like traceability databases for biogas/ biomethane trading (e.g. Vertogas (NL), Green Gas (UK)), national or international schemes, and other voluntary schemes for circular and/or bio-based materials/products like e.g. RSPO, RecyClass, PEFC, FSC.

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| | | | | |
|---|---|---|---|---|
| Scope certified | ☐ Farm/Plantation | ☐ Forest Sourcing Area | ☐ First Gathering Point | ☐ Central Office (Farms/Plantation) |
| | ☐ Central Office (Independent Smallholders) | ☐ Central Office (Points of Origin) | ☐ Point of Origin | ☐ Collecting Point |
| | ☐ Warehouse | ☐ Logistic Centre | ☒ Trader with storage | ☐ Trader |
| | ☐ MTBE Plant | ☐ ETBE Plant | ☐ Final Product Refinement (ISCC PLUS) | ☐ Processing Unit: Please specify below |
| | Type(s) of Processing Unit: | | | |
| | Is the Processing Unit producing electricity, heating or cooling from biomass fuels? | | ☐ Yes | ☐ No |
| Voluntary Add-ons (if applicable) | ☒ No add-ons applied | ☐ Food Security Standard (FSS) | ☐ EN 15343 | ☐ Low ILUC risk |
| | ☐ GHG Emissions | ☐ EU Deforestation Regulation (EUDR) | ☐ Non-GMO for Food and Feed | ☐ Non-GMO for Technical Markets |

## 3.2 CB Audit Team

| | |
|---|---|
| Auditing team[4,5] | Lead Auditor - Hirokazu Nishida |

4. A GHG Expert has only to be named if individual GHG calculation is applied.
5. A Waste and Residue Expert has only to be named if a waste and residue process is audited.

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## 3.3 Risk Assessment

Please refer to the System Document *ISCC PLUS 204 - Risk Management* for the different aspects of risk assessment considered by the auditor, such as risk for traceability and documentation, risk for waste and residues (e.g. false claims or intentional production), risk for sampling.

| | | | | | |
|---|---|---|---|---|---|
| Assurance level of the audit[6] | ☒ Limited assurance | | ☐ Reasonable assurance | | |
| Result of the risk assessment | ☒ Regular | ☐ Medium | ☐ High | | |
| Risk indicators taken into consideration for the risk assessment | The risk of flawed documentation is low since all the traceability documents are maintained properly and provided before and during the audit. Verified ISCC manual, training record, internal audit record, traceability document, mass balance sheet. | | | | |
| Tools and sources used to determine risk factor | ISCC system document ISCC PLUS 204 - Risk Management, ISCC manual, internal audit report, training report, interviewed with Mr. Eto | | | | |
| Risk level applied for traceability | ☒ Regular | ☐ Medium | ☐ High | | |
| Sampling applied during the audit | ☒ Yes | | ☐ No | | |
| Scope(s) audited based on a sample | ☐ Small-holders, Farms/ Plantations, Forrest Sourcing Areas<br>☒ n.a. | ☐ Points of Origin<br>☒ n.a. | ☒ Storage Facilities<br>☐ n.a. | ☐ Dependent Collecting Points<br>☒ n.a. | ☐ Final Product Refinement (FPR) group certification<br>☒ n.a. |
| Risk level applied for sampling | ☐ Regular<br>☐ Medium<br>☐ High | ☐ Regular<br>☐ Medium<br>☐ High | ☒ Regular<br>☐ Medium<br>☐ High | ☐ Regular<br>☐ Medium<br>☐ High | ☐ Regular<br>☐ Medium<br>☐ High |

| | |
|---|---|
| Total number(s) of operations relevant for calculating the sample size | Smallholders:<br>Farms or Plantations:<br>Forest Sourcing Areas:<br>Points of Origin:<br>Storage Facilities: 1<br>Dependent Collecting Points:<br>FPR group members : |
| Number(s) of audits based on sampling | Smallholders:<br>Farms or Plantations:<br>Forest Sourcing Areas:<br>Points of Origin:<br>Storage Facilities: 1<br>Dependent Collecting Points:<br>FPR group members : |

6. As defined by ISAE 3000 (revised).

## 3.4 Summary of Activities

| | | | | |
|---|---|---|---|---|
| Amount of certified input material (in mt) [7] | (This information can be provided on a voluntary basis as this may be commercially sensitive information) | | | |
| Raw materials with country of origin (optional) [7] | --no materials handled as sustainable in the previous certification period- - - - not applicable - | | | |
| Certified output material [7] | --no materials handled as sustainable in the previous certification period- - - N/A | | | |
| Please indicate the type(s) of sustainable materials traded (applicable for the certification of traders only) | ☐ Raw materials | ☐ Intermediate products | ☐ Final products | |
| Type(s) of producers supplying sustainable biomass [8] | ☐ Smallholders [9] | ☐ Individual Farms | ☐ Plantations | ☐ Forest Sourcing Areas |
| Total number of producers supplying sustainable biomass [8] | | | | |
| Total production area of all producers supplying sustainable biomass (in ha) [8] | ☐ 1 – 500<br>☐ 500 – 5,000<br>☐ 5,000 - 20,000<br>☐ > 20,000 | ☐ 1 – 500<br>☐ 500 – 5,000<br>☐ 5,000 - 20,000<br>☐ > 20,000 | ☐ 1 – 500<br>☐ 500 – 5,000<br>☐ 5,000 - 20,000<br>☐ > 20,000 | ☐ 1 – 500<br>☐ 500 – 5,000<br>☐ 5,000 - 20,000<br>☐ > 20,000 |
| Supplying Farm(s) controlled by European Cross Compliance [8] | Yes ☐ | | No ☐ | |
| | Note: If supplying farms were controlled by European Cross Compliance (CC) only ISCC Principle 1 was verified at the audit. ISCC Principles 2 – 6 are covered by the Cross Compliance controls. | | | |
| Information on volumes supplied by biomass producers or points of origin (in mt per raw material) [10] | (To be provided on a voluntary basis as this may be commercially sensitive information. For agricultural producers of oil palm fresh fruit bunches this information is compulsory) | | | |

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| | | | |
|---|---|---|---|
| List of FPR activities | | | |
| List of outsourced FPR activities | | | |
| GHG option applied for outgoing certified material<br>(Only applicable if GHG add-on is used) | ☐ Total default value | ☐ Disaggregated default value | |
| | ☐ Actual value | ☐ NUTS2 value or "NUTS2-equivalent" value [11] | |
| | ☒ Voluntary add-on "GHG Emissions" was not applied (only relevant for ISCC PLUS) | | |
| GHG bonus and/or saving factors applied | ☐ None | ☐ $e_{sca}$ | ☐ $e_{ccs}$ |
| | | ☐ $e_{ccr}$ | ☐ $e_{B}$ |

7. Applicable for physical input and output. Not applicable for material which is only traded on a "paper" basis.
8. Applicable for certification of First Gathering Points, Central Offices (Farms/Plantations), Central Offices (Independent Smallholders) and individual certified Farms/Plantations.
9. Smallholders are farmers growing a cash crop alongside other subsistence crops on areas usually smaller than 50 ha. The smallholding farm generally provides the main source of income for the family owning the land, and the family usually conducts most of the labour.
10. Applicable for certification of First Gathering Points, Central Offices and Collecting Points.
11. "NUTS2 or NUTS2-equivalent" values: To determine GHG emissions from cultivation the use of typical values that represent the average value in a specific area is also possible. Those typical values are often referred to as NUTS2 values. Those NUTS2 or typical values have to be reported to the European Commission by Member States or third countries and can be used if the Commission recognizes them to be accurate.

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## 3.5 Summary of Audit Results

Audit results per chapter of the ISCC PLUS Audit Procedures:

| Chapter | Number of detected major non-conformities (for main and sample audits) | Number of detected minor non-conformities (for main and sample audits) |
|---|---|---|
| Management System | | |
| Traceability | | |
| Chain of Custody | | |
| GHG | | |
| Farms/Plantations or Forest Sourcing Areas | | |
| ISCC Principle 1 | Violations of ISCC Principle 1 are critical non-conformities and cannot be subject to corrective measures | |
| ISCC Principle 2 | | |
| ISCC Principle 3 | | |
| ISCC Principle 4 | | |
| ISCC Principle 5 | | |
| ISCC Principle 6 | | |
| Point of Origin | | |
| Implementation status of mandatory corrective measures | ☒ Corrected ☐ Not corrected ☐ Not applicable<br>**Note: Under ISCC all non-conformities with mandatory requirements must be implemented before a certificate can be issued** | |

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