



RSB
Roundtable on
Sustainable Biomaterials
www.rsb.org



CONTROLUNION

Public Summary – RSB audit

GUNZE LIMITED

Certificate Number: CUC/RSB/883918/653336

Herbis Osaka Office Tower, 2-5-25, Umeda, Kita-ku, Osaka 530-0001 Japan

CERTIFIED	EXPIRATION
23-06-2022	22-06-2027

DATE(S) OF AUDIT
6, 7, 8/4/2022
date of last update
22/6/2022

Control Union Certifications, Meeuwenlaan 4-6,
8011 BZ, Zwolle, The Netherlands
0031 (0) 38 426 0100
certification@controlunion.com
certification.controlunion.com

FOREWORD

Methodology

Control Union Certifications (CUC), is an international inspection and certification Audit and certification is carried out in conformity with the procedures as laid down Based on the information provided by the auditor and by the client, the certifier reviews and evaluates all information provided and certifies the products when all conditions of the regulations are fulfilled. The result of the evaluation is documented in this report and the applicable Annexes. Audit work by the auditor and certification by the certifier are clearly separated activities.

Report

This report is the result of the findings of a certification evaluation carried out by an independent lead auditor or team of experts representing Control Union Certifications. The purpose of the assessment was to evaluate the compliance of the client with respect to the standards used within the scope of the certificate. The report is made in accordance with the latest version of standard RSB-PRO-70-001. The full report can only be reviewed by authorized Control Union and RSB staff.

In case of any complaint or appeal with respect to findings and certification decisions taken by CUC, a dispute protocol and form is available on the CUC website:

<http://certifications.controlunion.com/publications> and can also be provided on request.

CONTENTS

FOREWORD	2
CONTENTS	3
PUBLIC SUMMARY	4
1.0 GENERAL INFORMATION	4
1.1 Operator Information	4
1.1.1 Name and Contact Information	4
1.1.2 Additional Parties Involved	4
1.2 Scope of Certificate	4
1.3 Standards Used	8
1.3.1 Applicable RSB Standards	8
2.1 Audit Type and Determination	9
2.2 Audit Team.....	9
2.3 Evaluation Schedule and Extent of Audit.....	9
2.3.1 Determination of Extent of Audit	9
2.3.2 Activities Duration and justification audit	9
2.4 Stakeholder Consultation Process	11
3.0 RISK ASSESSMENT RESULTS	12
4.0 RESULTS OF THE EVALUATION	12
4.1 Process of Determining Compliance.....	12
4.1.1 Non-Compliance	12
4.1.2 Evaluation of Non-conformities.....	12
4.1.3 Identified non-conformities during present evaluation	12
4.1.4 Assessment of non-compliance raised during and after previous audit report.....	12
4.1.5 Major Non-compliances.....	13
4.1.6 Non-compliances and Current Status	13
5.0 CERTIFICATION DECISION	16

PUBLIC SUMMARY

1.0 GENERAL INFORMATION

1.1 Operator Information

1.1.1 Name and Contact Information

Organization name	GUNZE LIMITED		
Contact person	Mr. Nobuhiro Watanabe		
Operator Number	2194	CUC PRJ number	883918
Address	GUNZE Moriyma factory, 163 Morikawara- cho, Moriyma-shi, Shiga, 524-8501, Japan	Telephone	+81-70-2451-9771
		Fax	-
		e-mail	nobuhiro.watanabe@gunze.co.jp
		Website	https://www.gunze.co.jp/english/

1.1.2 Additional Parties Involved

<p>Ozu Processing Center Co.,Ltd. Daiichikouryu Co.,Ltd. Tachiiri Teion Warehouse Nippon Express Inc. Shiga Branch Moriyma Logistics Center</p>

1.2 Scope of Certificate

Please select audit:		
<input type="checkbox"/> RSB EU RED	<input checked="" type="checkbox"/> RSB Global	RSB Japan Fit
Please select boxes that apply:		
<input type="checkbox"/> Pre-assessment	<input type="checkbox"/> 1st Annual Surveillance	<input type="checkbox"/> 1st Annual Surveillance
<input checked="" type="checkbox"/> Initial Assessment	<input type="checkbox"/> 2nd Annual Surveillance	<input type="checkbox"/> 2nd Annual Surveillance
<input type="checkbox"/> Re-certification	<input type="checkbox"/> 3rd Annual Surveillance	<input type="checkbox"/> 3rd Annual Surveillance
<input type="checkbox"/> Follow-Up to NCs	<input type="checkbox"/> 4th Annual Surveillance	<input type="checkbox"/> 4th Annual Surveillance

CERTIFICATION SCOPE	
Activity: Mechanical operator (converting polymer pellets to films) Products: Polystyrene film Sites: two processing sites (GUNZE LIMITED Moriyama Factory, Ozu Processing Center Co.,Ltd.), two sales offices (Osaka Head Office, Tokyo Office), four warehouses (Nippon Express Inc. Shiga Branch Moriyama Logistics Center, Daiichikouryu Co.,Ltd. Kusatsu Teion Jidou Warehouse, Daiichikouryu Co.,Ltd. Tachiiri Teion Warehouse, KATOLEC Co. Tsukuba Branch) Applicable certification scheme: RSB global (Advanced Products)	
Please select boxes that apply:	<input type="checkbox"/> Biomass producer
	<input type="checkbox"/> Point of Origin
	<input type="checkbox"/> First collector
	<input type="checkbox"/> Industrial operator
	<input checked="" type="checkbox"/> Mechanical operator
	<input type="checkbox"/> Trader
The scope assessment agrees with the scope under which the operator applied	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If no, please explain:	
<i>Note: If the scope is different, please contact CU.</i>	

Participating site I	
Name	GUNZE LIMITED Moriyama Factory
Address	163 Morikawara-cho, Moriyama-shi, Shiga, 524-8501 Japan

Participating site II	
Name	GUNZE LIMITED Osaka Head Office
Address	Herbis Osaka Office Tower, 2-5-25, Umeda, Kita-ku, Osaka 530-0001 Japan

Participating site III	
Name	GUNZE LIMITED Tokyo Office
Address	TOKYO SHIODOME BUILDING, 1-9-1 Higashi-Shimbashi, Minato-ku, Tokyo 105-7315 Japan

Participating site IV	
Name	Nippon Express Inc. Shiga Branch Moriyama Logistics Center
Address	5-1-20 Yoshimi, Moriyama-shi, Shiga, 524-0021 Japan

Participating site V	
Name	Ozu Processing Center Co.,Ltd.
Address	163, Morikawara-cho, Moriyama-shi, Shiga, 524-8501 Japan

Participating site VI	
Name	Daiichikouryu Co.,Ltd. Kusatsu Teion Jidou Warehouse
Address	1000-13, Zidaitani, Okamoto-cho, Kusatsu-shi, Shiga, 524-0044 Japan

Participating site VII	
Name	Daiichikouryu Co.,Ltd. Tachiiri Teion Warehouse
Address	131-3, Tachiiri-cho, Moriyama-shi, Shiga, 524-0031 Japan

Participating site VIII	
Name	KATOLEC Co. Tsukuba Branch
Address	801, Utena, Tsukubamirai-shi, Ibaragi, 300-2401 Japan

Description of activities	
	<p>GUNZE LIMITED Moriyama Factory purchases certified copolymer pellet from a certified supplier and manufacturing polymer films by blending, melting, extending, aging, slitting, and packaging processes.</p> <p>The material is received at two external warehouses and transferred to GUNZE Moriyama Factory according to their production schedule. The Moriyama Factory manufactures film products by blending and extruding the plastic resin to make sheet products. The packaging process is regularly outsourced to their subsidiary (Ozu Processing Center Co.,Ltd.) in the same location of Moriyama Factory. Slitting process may be outsourced to the same subsidiary on an irregular basis. Products are stored at several external warehouses and shipped to customer's place.</p> <p>SCM section at Moriyama Factory issues delivery and sales documents, and the two sales office in the scope (Osaka Head office and Tokyo Office) are forwarding the sales documents to their customers. The two sales offices control the trademark use in future.</p> <p>They consider the polymers in their products as end products in the RSB supply chain. Therefore they are excluding GHG emission from their scope based on the exemption issued by RSB (Mechanical Operator GHG Exemption –PG-2020-05).</p> <p>Advanced Product related information: the amount of primary fossil resources saved by the input of eligible feedstock in this production system will be 50% of the total product volume.</p>

Annual throughput of previous 12 months	
Feedstock input in mt	N/A (no actual transaction)
Final/primary product output in mt	N/A
Intermediate/by-product output in mt	N/A
% output in yield (total output/total output)	N/A
Amount sold as RSB certified in mt	N/A
GHG CO ₂ eq/dry ton	N/A
% of emission reductions	N/A

1.3 Standards Used

1.3.1 Applicable RSB Standards

Title	Version
RSB Procedure for Participating Operators (RSB-PRO-30-001)	V3.3
RSB Procedure on Communications and Claims (RSB-PRO-50-001)	V3.5
RSB Procedure for Risk Management (RSB-PRO-60-001)	V3.3
RSB Procedure for Traceability (RSB-PRO-20-001)	V3.2
RSB Standard for Advanced Products (RSB-STD-02-001)	V2.0
All standards employed are available on the websites of the Roundtable on Sustainable Biomaterials (RSB Procedures & Standards Archives RSB)	

2.0 EVALUATION PLANNING & PROCESS

2.1 Audit Type and Determination

The following table summarizes the audit types for RSB Audits:

	Low risk class	Medium risk class	High risk class
Certificate validity	5 years	3 years	2 year
Main audit	Every 5 years	Every 3 years	Every 2 year
Surveillance audit	Annual	Annual	Annual

2.2 Audit Team

Names auditteam:	Morihiko TOMOZAWA	Auditor role:	Lead Auditor
<p>Qualifications: CUC approved lead auditor with seven years of auditing experience for sustainability related certification schemes (RSPO SCC, FSC CoC, PEFC CoC, GGL, RSB, ISCC). Having professional background in Environmental Science with a Ph.D and having successfully completed ISO9001 Lead Auditor Training.</p>			

2.3 Evaluation Schedule and Extent of Audit

2.3.1 Determination of Extent of Audit

Total number of subsidiaries, branch offices, affiliated entities, external third parties contracted or otherwise engaged, operational structures, sites, facilities, processing and production units, and supply chain structures	One factory (Mechanical Operator), one processing outsourcing unit (mechanical operator), four external warehouses (two of them are storing materials and products, the others are warehouses for products) are in the scope. During this initial assessment, the main processing factory (Gunze Limited. Moriyama Factory) and the outsourcing processing unit (Ozu Processing Center Co.,Ltd.), and two external warehouses are audited remotely.
Participating Operator Risk Class	Regular
Disputes or prior Non-compliances	NA (Initial assessment)
Changes in scope since last evaluation	NA (Initial assessment)
Total number of compliance claims	NA (Initial assessment)

2.3.2 Activities Duration and justification audit

Duration and justification audit	
Audit Duration (in hours):	6 hours (Moriyama Factory and Ozu Processing Center Co.,Ltd.), 2 hours (Osaka Head office and Tokyo Office), 4 hours (Nippon Express Inc. Moriyama Logistics Center, Daiichikouryu Co.,Ltd. Tachiiri Teion Warehouse)

Description of the evaluation / evaluation	
Operation(s)/ sites visited	Activities/ notes
GUNZE LIMITED Moriyama Factory	Purchasing, logistics of materials and products, manufacturing.
Ozu Processing Center Co.,Ltd. (at the same location)	Packaging, slitting
GUNZE LIMITED Osaka Head Office Tokyo Office	Sales (forwarding sales documents), trademark use control
Nippon Express Inc. Shiga Branch Moriyama Logistics Center, Daiichikouryu Co.,Ltd. Tachiiri Teion Warehouse	Warehousing (raw material, products)

People interviewed	
Mr. Takehiko Toyonaga	Plastic Film Company, GUNZE LIMITED
Mr. Takahiro Kuriyama	Plastic Film Company, GUNZE LIMITED
Mr. Kazuo Tanaka	Plastic Film Company, GUNZE LIMITED
Mr. Kenichi Fukuya	Plastic Film Company, GUNZE LIMITED
Ms. Chizuko Tanaka	Plastic Film Company, GUNZE LIMITED
Mr. Youhei Hayashi	Plastic Film Company, GUNZE LIMITED
Mr. Ryo Antatsu	Plastic Film Company, GUNZE LIMITED
Mr. Masaharu Maruo	Plastic Film Company, GUNZE LIMITED
Mr. Nobuhiro Watanabe	Plastic Film Company, GUNZE LIMITED
Mr. Hideyuki Yoshida	Ozu Processing Center Co.,Ltd.
Mr. Hiroshi Tanaka	Ozu Processing Center Co.,Ltd.
Mr. Naohito Fukushima	Plastic Film Company, GUNZE LIMITED
Ms. Kazuyo Matsushita	Plastic Film Company, GUNZE LIMITED
Ms. Mai Inoue	Plastic Film Company, GUNZE LIMITED
Ms. Etsuko Kobayashi	Plastic Film Company, GUNZE LIMITED
Ms. Youko Kimura	Plastic Film Company, GUNZE LIMITED
Ms. Fuki Murata	Plastic Film Company, GUNZE LIMITED
Mr. Osamu Mizutani	Nippon Express Inc.
Ms. Masako Takata	Nippon Express Inc.
Mr. Kazuki Hiruta	Daiichikouryu Co.,Ltd.

Action taken by the organization prior to (re)issue of certificate
Some NCs are raised during the audit. These NCs shall be addressed before issue of certificate.

2.4 Stakeholder Consultation Process

In accordance with CUC and RSB protocols, consultation with key stakeholders is an integral component of the evaluation process. Stakeholder consultation takes place prior to, concurrent with, and following field evaluations. The primary purpose of such consultation is to solicit input from affected parties as to the strengths and weaknesses of the Participating Operator's management system and operations, relative to the standard, and the nature of the interaction between the company and the surrounding communities.

Principal stakeholder groups are identified based upon the certification scope of the participating operator.

Stakeholder consultation activities are organized according to the requirements of the RSB. The table below summarizes the major comments received from stakeholders and the assessment team's response. Where a stakeholder comment has triggered a subsequent investigation during the evaluation, the corresponding follow-up action and conclusions from CUC are noted below.

3.0 RISK ASSESSMENT RESULTS

CUC Risk Assessment Results	0	Low
Participation Operator Assessment Results	0	Low
Deviations and Risk Factor Difference	0	
Final risk class	<input checked="" type="checkbox"/> Low <input type="checkbox"/> Medium <input type="checkbox"/> High	

Due to the results of the Risk Assessment, the evaluation did not need to be rescheduled.

4.0 RESULTS OF THE EVALUATION

4.1 Process of Determining Compliance

4.1.1 Non-Compliance

Non-compliance: failure to comply with one or more requirements specified in the RSB standards and/or the RSB certification systems

4.1.2 Evaluation of Non-conformities

CUC shall monitor and evaluate all actions taken by the participating operator to address non-compliances before finalization of the evaluation report. CUC shall evaluate at minimum those aspects of the operation(s) identified in the certification scope.

CUC shall ensure that recommendations to close major non-compliances, and whether major non-compliances were corrected, rectified or otherwise brought into compliance with the RSB standards and the RSB certification systems, together with the respective certification reports are submitted to peer review and duly decided by its certification decision entity.

4.1.3 Identified non-conformities during present evaluation

Non-compliance (NCs) identified during this evaluation are listed below. In case the organization has Each element (requirement) of the Standard is evaluated by means of a checklist. Please refer to the annexed checklists for details.

4.1.4 Assessment of non-compliance raised during and after previous audit report

Check if section is not applicable, i.e. it concerns a main assessment/initial audit, or no NCs were raised Below an overview is given of the actions taken by the client/certificate holder to correct any NC's. For each NC a description of its current status is given. In the case a minor NC has not been settled within 3 months the RSB certificate will be withdrawing

4.1.5 Major Non-compliances

<input type="checkbox"/>	No major NCs were issued to the Operator during the evaluation. Any minor CARs from previous surveillance audits have been reviewed and closed prior to the issuance of a certificate.
<input checked="" type="checkbox"/>	Major NCs were issued to the Operator during the evaluation, which have all been closed to the satisfaction of the audit team and meet the requirements of the standards. Any minor NCs from previous surveillance audits have been reviewed and closed prior to the issuance of a certificate.
<input type="checkbox"/>	Major NCs were issued to the Operator during the evaluation and the Operator has not yet satisfactorily closed all major NCs.

4.1.6 Non-compliances and Current Status

Summary of Non-compliances and Current Status	
Non- compliance Number	2022-01
Category	Major
Relevant RSB Standard & Indicator No	RSB-PRO-30-001 F.1.4
Description of requirement	<p>Contracts with all elements within the certification scope are in place, including their commitment</p> <ul style="list-style-type: none"> - to comply with RSB Standards and procedures, and - to provide unrestricted access to any elements of the certification scope. <p>Note: Contracts referred to in this clause may either refer to the RSB standards and procedures in general or may specifically refer to those RSB requirements that are relevant for the type of operator that the PO has the contract with. In this case, the auditor will verify that all applicable requirements are mentioned.</p>
Description of non-conformity	The contracts with outsourcing units in the scope did not include any commitment regarding to the RSB requirements.
Description of actions taken to address non-compliances, the evaluation of those actions and decision to accept them for compliance with RSB standards	<p>Correction: Agreement with each contractor is concluded.</p> <p>Corrective action: The company ensure to conclude agreement when they add any contractors to their scope.</p>
Status	Closed

Summary of Non-compliances and Current Status	
Non- compliance Number	2022-02
Category	Major
Relevant RSB Standard & Indicator No	RSB-PRO-20-001 F.3.4.1
Description of requirement	If several operational sites are included in the scope of certification, each operational site shall maintain its own Mass Balance accounting
Description of non-conformity	There are several sites in the scope of the certification. However, only one mass balance sheet is prepared for controlling mass balance as one site. Verified Mass balance sheet (dummy), interview with PIC
Description of actions taken to address non-compliances, the evaluation of those actions and decision to accept them for compliance with RSB standards	Correction: The Mass Balance Control Chart was revised to show the amount of entry (incoming) and exit (outgoing) for each location. Corrective action: When the scope of certification is changed, a mass balance control chart for each site shall be prepared and operated.
Status	closed

Summary of Non-compliances and Current Status	
Non- compliance Number	2022-03
Category	Major
Relevant RSB Standard & Indicator No	RSB-PRO-20-001 F.3.4.2
Description of requirement	If more than one legal entity operates on a site, then each legal entity is required to operate its own mass balance
Description of non-conformity	One site in the scope is operating under two legal entities. However, there is only one mass balance sheet is in place. Verified Mass balance sheet (dummy), interview with PIC
Description of actions taken to address non-compliances, the evaluation of those actions and decision to accept them for compliance with RSB standards	Correction: The mass balance control chart was revised to show the amount of entry (incoming) and exit (outgoing) for each location. Corrective action: When adding a site within the same premises but with a different legal entity to the scope of certification, a separate mass balance control chart shall be created and operated for that site as well. This is included in their procedure manual.
Status	closed

Summary of Non-compliances and Current Status	
Non- compliance Number	2022-04

Category	Major
Relevant RSB Standard & Indicator No	RSB-PRO-20-001 F.1.5
Description of requirement	The operator shall have all necessary infrastructures (e.g. software or other tools) and operating procedures in place to effectively operate the chain of custody system and ensure that RSB certified material can be tracked continuously without interruption through all processing and trading steps taking place within the scope of certification between the acquisition of the material and forwarding to clients
Description of non-conformity	Nippon Express Inc. Shiga Branch Moriyama Logistics Center does not have procedure to check if the received material is fully certified. (the site is responsible to check incoming PoS, according to the RSB Global procedure of GUNZE LIMITED Rev0) Verified Receiving operation procedure (28/1/2020) Shipping operation procedure (18/9/2020)
Description of actions taken to address non-compliances, the evaluation of those actions and decision to accept them for compliance with RSB standards	Correction: Established a procedure at both side of Gunze and Nippon Express Inc. Corrective action: Re-implement education to those in charge of practical operations at Gunze Limited and the Shiga Branch of Nip-pon Express Co. to prevent recurrence. If additional procedures are required in the future, they will be described in the RSB Global procedure manual, and shared with and educated to the contractors.
Status	closed

Summary of Non-compliances and Current Status	
Non- compliance Number	2022-05
Category	Major
Relevant RSB Standard & Indicator No	RSB-PRO-30-001 F.1.5 RSB-PRO-20-001 F.1.4 RSB-PRO-60-001 F.1.6
Description of requirement	The operator shall provide involved employees with appropriate training and make sure they have the needed competences, knowledge and experience to put the required systems in place (especially those working on the chain of custody system and the risk management system)
Description of non-conformity	Training is implemented to all relevant staff and the Training record is maintained (28/2/2022) However, the person in Nippon Express Inc. Shiga Branch Moriyama Logistics Center was not aware of their responsibility. (According to their manual, the site is responsible to check incoming PoS) training record to Daiichikouryu Co.,Ltd. (16/3/2022)
Description of actions taken	Correction: The RSB Global procedure manual and training

to address non-compliances, the evaluation of those actions and decision to accept them for compliance with RSB standards	content were developed, and training was conducted again for base managers and personnel in charge at the Shiga Branch of Nippon Express Co. Corrective action: Incorporate educational content in accordance with the procedures. If the procedures are revised in the future, education will be conducted again.
Status	closed

5.0 CERTIFICATION DECISION

Certification Recommendation		
Operator to be awarded RSB certification subject to the minor non-compliances stated in Section 4.1.6.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
The evaluation team makes the above recommendation for certification based on the full and proper execution of the CUC Responsible Biofuels Program evaluation protocols. If certification is recommended, the Operator has satisfactorily demonstrated the following without exception:		
Operator has closed any Major NC(s) assigned during the evaluation.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
Operator has demonstrated that their system of management is capable of ensuring that all of the requirements of the applicable standards are met over the sites and facilities covered by the scope of the evaluation.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
Operator has demonstrated that the described system of management is being implemented consistently over the sites and facilities covered by the scope of the certificate.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
Comments and/or details of any issue which was difficult and/or impossible to evaluate: N.A.		
To be completed by Certification Decision-Making Entity	Technical Review by: If different to decision-maker	Glenn Feryn
	Certification decision:	The Organization has been (re-)assessed by CUC according to the standard(s) described in Section 3.
	Certification decision by:	Glenn Feryn
	Date of decision: For initial or continued certification	23-06-2022
	Surveillance schedule:	Notes: 1 st surveillance audit needs to be organized before 22-06-2023