

**ISCC DE Audit Procedures for Interfaces (Waste and Residues) according to 36th BImSchV and Biokraft-NachV  
(Conversion units)**

No.	Template	Remarks	Page
1	Basic data	Basic data of the operational unit to be audited	2
2	Traceability	Template for all businesses using waste and residues or products based on waste and residues according to the 36th BImSchV, up to and including the production of liquid and gaseous biofuels. For eligibility of double counting according to the 36th BImSchV, traceability according to the principles of product identity shall be ensured (not according to the principles of mass balance). This applies up to and including the last interface. Starting with products leaving the last interface, controls can be made according to the principles of mass balance.	3
3	Action Plan	List of non-conformities and definition of corrective actions	9

Notification: According to the requirements by the Federal Office for Agriculture and Food (Bundesanstalt für Landwirtschaft und Ernährung – BLE) activities within the framework of the 36th BImSchV are only allowed in the eligible countries, which are published on an official list by ISCC. The official list of eligible countries is published in the client login section of the ISCC website.

ISCC DE Audit Procedures	Conversion unit waste/residues (36th BImSchV)	Template No. 1:	Basic data
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1	<b>Company name</b>	
2	<b>Address of the operational unit</b>	
3	<b>Country</b>	
4	<b>ISCC registration number</b>	(is required prior to the audit; otherwise, the audit cannot be carried out)
5	<b>Type of operational unit</b>	(e.g. melting plant, biodiesel plant)
6	<b>Individual calculation of GHG emissions</b>	<input type="checkbox"/> yes <input type="checkbox"/> no (use of default values for GHG emissions)
7	<b>Last interface</b>	<input type="checkbox"/> yes (issuing Double Counting Proofs) <input type="checkbox"/> no
8	<b>Name of responsible unit manager</b>	
9	<b>Name of relevant service providers/ sub-contractors</b>	
10	<b>Name of certification body</b>	
11	<b>BLE registration number of the certification body</b>	
12	<b>Name of the auditor(s)</b>	
13	<b>Date of audit</b>	

#### General guidelines:

The audit procedures for conversion units in the area of waste and residues (e.g. applicable for melting plant, treatment plant, refinery, biodiesel plant or other processing plants using solely or partially waste or residues) shall be applied when waste and/or residues are being used for the production of biofuels or liquid biomass according to §7 of the 36th BImSchV. The present audit procedures must be used on a supplementary basis additionally to the regular ISCC audit procedures for conversion units. Apart from the specifications for the area of waste / residues according to the 36th BImSchV described in these procedures, the ISCC system documents are valid. See in particular the documents ISCC 205 (calculation method of GHG emissions and GHG audit) as well as ISCC 206 (regulations for the issue of Proofs of Sustainability). For all materials according to § 7 of the 36th BImSchV, the principles of product identity apply; thus, the requirements in document 203 (requirements for mass balances) do not apply. Traceability according to the principles of product identity up to and including the last interface has to establish a traceable link between records in the inventory management system with the respective physical delivery. Starting with the outgoing goods at the last interface up to the quota obligated party, the traceability can be controlled according to the principles of mass balance.

Interfaces must at least be controlled three times per year on-site (additionally to the certification audit) regarding the fulfilment of the requirements of § 7 of the 36th BImSchV. These controls have to be reasonably and evenly spread over the year (e.g. quarterly).

In some cases, the requirements in the templates are only partially relevant or not relevant, due to the fact that at the first audit, there may not be any record history available. The corresponding requirements are marked with „n.a.“ for “not applicable”. In the templates, it has to be defined under the point „conformity?“, if the requirements are fulfilled („yes“) or not fulfilled („no“). If category „no“ is marked with a cross, the auditor has to add an explanation under the point „findings“. The category „no“ requires the on-site definition of corrective measures (see template 3), which shall be implemented within 40 days by the company and controlled by the auditor. Not until then, a certificate can be issued. If these requirements are not fulfilled, the certification body has to forward a copy of the audit report to ISCC and the competent authorities immediately. The time period of 40 days only applies during certification audits, but not in case of surveillance or control audits.

ISCC DE Audit Procedures	Conversion unit waste/residues (36th BImSchV)	Template No. 2:	Traceability
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Requirements	Verification guidance	Evidence/documents	Findings	Conformity	
				No	Yes
Is a list of all upstream and downstream businesses and suppliers available?	Check, if a list is available and complete.	List is available and complete			
Have all upstream collectors, traders and suppliers of waste and residues (not being point of origin) been certified according to an appropriate certification system according to the 36th BImSchV by an appropriate certification body recognised by the BLE?	Verify on the basis of the list, if at the moment of incoming deliveries, valid certificates of the suppliers were available. Verify if relevant certificates were only issued by certification bodies eligible according to the 36th BImSchV. Note: the validity of a certificate has to be checked by the recipient for each delivery.	At the time of delivery, all traders and suppliers were certified according to an appropriate certification system. The issuing certification bodies have been recognised as appropriate by the BLE.			
In case the deliveries of material according to the 36th BImSchV come from Collecting Points, is ensured, that the Collecting Points have had a valid certificate until and including 31 May 2013 the latest?	Check, if all Collecting Points delivering double counting material have been certified until 31 May 2013 the latest according to an eligible certification scheme. Compare the date of deliveries with the validity of the certificate.	Certificate, websites of eligible certification schemes, delivery notes			
Do the quantities indicated for incoming material according to the 36th BImSchV match with the periodic reporting system?	Compare indicated quantities; any deviation shall be proved by corresponding documents (e.g. loss of weight by removing foreign objects like forks etc.)	Delivery notes, waste transfer notes, bills etc. Indicated quantities are consistent.			
Does the information about relevant service providers match with the services effectively invoiced?	Compare the data with the services invoiced, e.g. kilometres indicated for the calculation of greenhouse gas emissions, billed transport services etc., if applicable.	Data (from tables, calculations etc.) and services invoiced are consistent.			
Does the information content on incoming and outgoing delivery notes comply with the requirements?	Verify, if the delivery notes for incoming and outgoing products based on waste and residues contain the following information (during the 1st audit, this only needs to be checked in case material has already been delivered): <ul style="list-style-type: none"> <li>• The unique identification number of a batch</li> <li>• Country of origin of the waste/residue</li> <li>• Name and address</li> <li>• Date of issue</li> </ul>	The delivery notes for incoming and outgoing material contain the required information.			

Requirements	Verification guidance	Evidence/documents	Findings	Conformity	
				No	Yes
	<ul style="list-style-type: none"> <li>• Number of the contract of purchase corresponding to the delivery</li> <li>• Type of incoming waste/residues according to § 7, paragraph 1 of the 36th BImSchV and the list of the BLE</li> <li>• Type of liquid or gaseous biofuel including codes for the issuing into Nabisy (if applicable)</li> <li>• Amount in t or m<sup>3</sup></li> <li>• Information if the disaggregated default value for greenhouse gases is used</li> <li>• Greenhouse gas emissions of the biomass kg CO<sub>2eq</sub> per kg biomass</li> <li>• Means of transport (only if individual GHG calculation is applied)</li> <li>• Distance of transport from the point of origin to the last interface (only if individual GHG calculation is applied)</li> </ul>				
Does the traceability comply with the principles of product identity (segregation) and does it allow to establish a traceable link between the records within the inventory management system and each corresponding physical delivery?	<p>Verify, if a certain quantity of material according to § 7, paragraph 1 of the 36th BImSchV that has been produced or collected under practically identical conditions from practically identical raw material within a limited period of time (batch) can be traced back to a specific group of economic operators. The following shall be considered:</p> <ul style="list-style-type: none"> <li>• Each batch of material according to § 7, paragraph 1 of the 36th BImSchV has to be given a unique identification number and has to be entered into the inventory management system</li> <li>• Under this ID-number, the type of material (classification according to the material from § 7, paragraph 1 no. 1 to 4 of the 36th BImSchV), the amount of the batch in t or m<sup>3</sup> and the time of income (delivery) must be documented.</li> </ul>	<p>Proofs exist in form of written or electronic delivery notes, invoices, other shipping documents or electronic data processing records.</p> <p>The proofs for traceability are complete and comply with the requirements.</p> <p>The location of individual batches can be traced back at each moment based on the documentation.</p> <p>Conversion rates and resulting changes of volumes are</p>			

Requirements	Verification guidance	Evidence/documents	Findings	Conformity	
				No	Yes
	<ul style="list-style-type: none"> <li>All delivery notes, invoices or other shipping documents have to be issued with this ID-number as well as all with all information concerning the material</li> <li>When forwarding the material, this information as well as the time of dispatch have to be documented</li> <li>For company internal processes, the conversion rates as well as the resulting changes in quantity have to be assigned to each single batch</li> <li>The documentation must allow to show at each moment where a batch of material is (or was) located</li> <li>If different batches of the same material are mixed during company internal processes, a new ID-number can be allocated if the traceability to the original batches maintains ensured</li> </ul>	<p>documented and can be allocated to individual batches.</p> <p>Records are stored 10 years. Records start with the moment of the preparation of the documents or, in case of a transfer with the moment of the receipt of the goods.</p>			
Do the materials used for the production of biofuel fulfil the criteria for the double counting of waste and residues according to the 36th BImSchV?	<p>In particular, the following criteria must be considered:</p> <ul style="list-style-type: none"> <li>Is ensured that the material used is in fact raw material according to the Biomass Ordinance (BiomasseV)?</li> <li>Does the raw material fall in the category of materials according to § 7, paragraph 1 of the 36th BImSchV?</li> <li>Waste/residues delivered must be listed and identified in an unequivocal way. Main and by-products shall not be listed here.</li> <li>Biomass being waste or residue only because the date of expiry has been exceeded is not eligible for double counting.</li> </ul>	<p>Detailed information and documentation concerning type and quantity of the waste/residues is available (waste code numbers, production reports, quantities, delivery notes, storage reports, contracts and invoices etc.)</p> <p>The material falls under § 7 paragraph 1 of the 36th BImSchV (a corresponding code exists on the lists published by the BLE)</p>			
Is ensured, that materials eligible for double counting do not originate from national schemes of other Member States or from voluntary schemes	Check if deliveries of material eligible for double counting solely come from suppliers who are certified according to a certification system recognized under	Certificates, lists of suppliers, websites of eligible certification systems, website of the			

Requirements	Verification guidance	Evidence/documents	Findings	Conformity	
				No	Yes
recognized by the European Commission?	the 36th BImSchV. Check, if the certificates have been issued by certification bodies recognized as eligible under the 36th BImSchV	BLE regarding recognized systems and certification bodies			
Is ensured that biofuels are not entirely or partially produced from animal oils or animal fats in order to receive double counting?	Verify if biofuels are not entirely or partially produced from animal oils or animal fats. Liquid or gaseous biofuels that are entirely or partially produced from animal oils or animal fats are not eligible for double counting. They are not even eligible for single counting against the biofuel quota (§ 37b sentence 13 BImSchG). Note: The unintentional but unavoidable contamination of a vegetable biofuel with components of animal origin does not preclude the eligibility of double counting towards the quota.	Delivery notes, self declarations, waste transfer notes, invoices, product delcarations			
Is it ensured, that a mixing of material eligible for double counting with material not eligible for double counting can be excluded? Note: A mixing of double counting material with sustainable single counting or with non-sustainable material is only possible exceptionally during the process of production of the final biofuel at the last interface (incoming double counting material needs to be stored physically separated at the last interface).	Check if material eligible for double counting is physically stored separate and no mixing occurs until the production process. Check if a mixing occurs exclusively during the production process (the production process of the final biofuel is irreversible!) at the last interface. Check if the traceability according to the principles of product identity is ensured up until the final production process.	Material eligible for double counting is stored separately up until the final production process. Up until the irreversible production process of the biofuel, the material is not mixed. Traceability according to the principles of product identity is ensured			
Is a comprehensible documentation of the conversion rate available for each produced batch?	Check if the conversion rates/yields are documented in a comprehensible way. Note: Yields of used cooking oil to refined oil and/or to biodiesel are significantly lower if compared to those of fresh oils.	Reports about incoming and outgoing materials; delivery documents, production reports			
Has the plausibility of incoming and outgoing types and quantities of material according to the 36th BImSchV been validated on the basis of the documentation?	Compare incoming and outgoing quantities taking into account the conversion rates.	Delivery documents, invoices, production reports etc. Validate the plausibility of incoming and outgoing quantities.			

Requirements	Verification guidance	Evidence/documents	Findings	Conformity	
				No	Yes
Have the delivery notes for outgoing batches been issued within the validity period of the certificate of the interface?	Compare the „oldest“ and the “most recent” delivery note with the validity period of the certificate.	Dates are within the validity period of the certificate			
Is ensured that interfaces are controlled at least three times per year on-site regarding the fulfilment of the requirements of § 7 of the 36th BImSchV (additionally to the certification audit)?	Check if the requirements according to § 7 of the 36th BImSchV are regularly controlled and met. The controls have to be carried out reasonably and evenly spread over the year (e.g. quarterly).	The relevant controls have been carried out and documented. Reports of controls that were reasonably and evenly spread over the year are available (not applicable at first certification).			
Is ensured that prior to the first issuance of a “double counting proof” by a certified „last interface“, at least one on-site control has been carried out by a certification body?	Check if prior to the first issuance of a “double counting proof” an on-site control has been carried out.	Evidence of on-site control before issuance of the first “double counting proof” is available.			
Are “double counting proofs” available for each batch produced, and were they issued not later than one month after the physical production of the biofuel?	Check if proofs are available and have been issued in due time. (Only valid for „last interfaces“ according to § 2, paragraph 3 no. 3 of the Biokraft-NachV, holding a certificate according to § 26 Biokraft-NachV)	Proofs are available for each batch produced and were issued in due time.			
Are “double counting proofs” and “partial proofs of double counting” issued, administrated and identified solely within the web application Nabisy, together with their corresponding proofs of sustainability?	Check if for “double counting proofs”, solely the web application Nabisy is used. (Only applicable for „last interfaces“ according to § 2, paragraph 3 no. 3 BiokraftNachV, holding a certificate according to § 26 Biokraft-NachV)	“Double counting proofs” are issued and administrated solely within Nabisy.			
Is ensured, that a “double counting proof” was issued not later than 31 May 2013 for biofuel that was produced until the end of 31 March 2013?	Check if the biofuels have been produced until 31 March 2013. Check if all upstream suppliers were certified not later than than 31. March 2013 according to an eligible certification system under the 36th BImSchV.	Production reports, information from the Nabisy account, copies of the Proofs of Sustainability and the “double counting proofs”, certificates of upstream suppliers, websites of recognized certification systems			
Is ensured, that for biofuels which were produced prior to the quota year 2013, “double counting proofs” were only	In case biofuels have been produced prior to the quota year 2013, check if all interfaces were certified under the 36th	Copies of the disused “double counting proofs” and Proofs of			

Requirements	Verification guidance	Evidence/documents	Findings	Conformity	
				No	Yes
issued under the regulations of the BLE?	BlmSchV not later than 31 March 2013. Check if a “double counting proof” for this biofuel issued not later than 31 May 2013.	Sustainability, abstract of Nabisy account, certificates of upstream interfaces, website of recognized certification systems			
In case a Proof of Sustainability was invalidated from Nabisy with the intention to issue a new Proof of Sustainability together with a “double counting proof”, is it ensured, that all requirements by the BLE and by Nabisy for doing so have been met?	<p>Check if the batch of biofuel, for which a Proof of Sustainability was initially issued, was not produced later than 31 March 2013.</p> <p>Check in particular if the following requirements are met:</p> <ul style="list-style-type: none"> <li>• Declaration of consent from the recipient of the initial (old) Proof of Sustainability is present.</li> <li>• All upstream interfaces, including the collecting points, were certified according to the 36th BlmSchV not later than 31 March 2013.</li> <li>• At the time of re-issuing, the entire quantity of biofuel, the initial (old) Proof of Sustainability was issued for, was not brought to the market and counted towards the biofuel quota.</li> <li>• The initial (old) Proof of Sustainability has not been divided into Partial Proofs of Sustainability, merged, transferred or invalidated</li> </ul>	<p>Copies of the applications for invalidation, copies of deleted/invalidated Proofs of Sustainability, copies of the re-issued Proofs of Sustainability and of the “double counting proofs”</p> <p>Declaration of consent from the recipient of the initial (old) Proof of Sustainability</p> <p>Certificates of upstream suppliers and interfaces (websites of relevant certification systems)</p> <p>Abstract of Nabisy account</p>			



<b>ISCC DE Audit Procedure</b>	<b>Conversion unit waste/residues (36th BImSchV)</b>	<b>Template No. 3:</b>	<b>Action Plan</b>
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<b>No.</b>	<b>Requirement/Finding</b>	<b>Action/Measure</b>	<b>Implementation until when (within 40 days)</b>	<b>Measure implemented</b>	
				<b>No</b>	<b>Yes</b>
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2					
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Place, Date, Signature Auditor

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Place, Date, Signature Client