

ISCC Audit Procedures for Conversion units (Interfaces) 1.04

Conversion Units (Interfaces and last Interfaces) for the Production of Biofuels and Bioliquids

No.	Template	Remarks	Risk level	Audit intensity	Page
1	Basic data			Not relevant	2
2	Management system	Risk assessment according to ISCC 207		Not relevant	3
3	Traceability and mass balance (First gathering point)	Within Template No. 3 the risk of a flawed documentation has to be evaluated. The risk level determines the audit intensity	High	The documents of three successive months should be checked completely	11
			Medium	The documents of one month should be checked completely and random samples should be taken from three successive months	
			Regular	Documents taken from random samples of three successive months should be checked	
4	Greenhouse gas emissions	Within Template No. 4 the declaration of default values and, if applicable, the individual calculation of GHG emissions has to be evaluated.		See No. 3. Not relevant for individual GHG calculations for which yearly data has to be verified	22
5	Non-conformity list	Defined list of all points marked „no“ in the column Conformity?		Not relevant	30

Conversion Units (Interfaces and last Interfaces) for the Production of Biofuels and Bioliquids		
1	Country	
2	Company name	
3	Location and address	
4	ISCC registration No.	(is required prior to the audit)
5	Type of conversion unit	
6	Conversion unit is last interface?	yes: <input type="checkbox"/> no: <input type="checkbox"/> partly: <input type="checkbox"/> (e.g. plant oil refinery supplies biodiesel plants as well as cogeneration plants) .
7	Individual calculation of the greenhouse gas emissions	yes: <input type="checkbox"/> no: <input type="checkbox"/> (Use of default values)
8	Recertification	yes: <input type="checkbox"/> Total amount of product declared as sustainable since previous audit (in metric tons): _____ mt Amount of product declared as sustainable since previous audit until 31.12.2012 (in metric tons): _____ mt Amount of product declared as sustainable since 01.01.2013 until date of audit (in metric tons): _____ mt no: <input type="checkbox"/>
9	Name of the responsible unit manager	
10	Name of certification body	
11	Registration No. certification body	
12	Name of auditors	
13	Date of audit	

 Date

 Signature auditor

 Signature second auditor

General guidelines

The audit procedures for conversion units (interfaces) include five templates which should be used by the auditor when conducting the audit. The risk of a flawed documentation will be evaluated in terms of risk levels high, medium and regular based on the procedure described at the end of template 2, according document ISCC 207. The risk level will drive audit intensity (s.a. page 1 and 11). If GHG default values are used only section 4.1 of template 4 needs to be applied. Some requirements of the templates will not or only be partly relevant since at the time of the first audit a document history may not be available, and therefore reporting, mass balance calculation and other elements can only be checked with respect to methodology and “calculation mechanics”. These requirements are marked with „(x)“ for „requirements partly relevant“ and „x“ for „requirements not relevant“. It is mandatory to mark under the category „conformity?“ either the column „yes“ (conformity) or „no“ (non conformity) of the template. In every case of “no” the auditor has to explain this decision in column „findings“. Every “no” requires the definition of corrective measures (s.a. template 5) which have to be implemented within 40 days. Implementation has to be verified by the auditor and is a prerequisite for issuance of the certificate. If the requirements are not fulfilled the certification body is obliged to sent a copy of the audit report to ISCC and the competent authority without delay. These cases will be published on the ISCC website (only accessible for ISCC members, registered companies and certification bodies).

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	1 st audit: Does not apply: x Applies partially: (x)	Findings	Conformity?	
						No	Yes
4.1.1, ISCC 207	Is the management system appropriate with respect to type, complexity and volume of the required operations and takes risk factors into account?	Check whether there is a management system (documents, intranet etc.), whether the system covers sustainability requirements within all relevant operations and languages and risk factors like expertise, education and training of employees and service providers, subcontractors (s.a. ISCC 207).	Management system documentation, documents, interview of personnel				
4.1.2.1	Have relevant information and documentation been distributed to the relevant personnel, related collecting points, warehouses and service providers, subcontractors and other interested parties?	Check distribution list (email, paper etc.) and demand documents from personnel, collecting points, warehouses, subcontractors and service providers	Distribution list, relevant management system documents				
4.1.2.2	Has the company nominated employees to ensure implementation of the sustainability requirements for every	Check for critical control points such as biomass sourcing, logistics, inventory, sales and distribution, quality	Organigram, job descriptions, task and responsibility descriptions within the management system,				

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	1 st audit: Does not apply: x Applies partially: (x)	Findings	Conformity?	
						No	Yes
	critical control point	assurance etc.	interview of personnel				
4.1.2.2	Has the company nominated employees for maintenance and updating the management system and documents?	Check tasks and responsibilities and updating	Organigram, job descriptions, task and responsibility descriptions, updates distribution lists,				
4.1.2.2	Has the company nominated employees for verifying compliance with sustainability requirements?	Check tasks and responsibilities	Organigram, job descriptions, task and responsibility descriptions, distribution lists, interview of personnel				
4.1.2.2	Has an internal audit been conducted by above employees?	Check internal audit report (minimum once a year)	Audit report, action plan, progress report	(x)			
4.1.6	Did reviews of the internal audit report take place?	Check whether management has reviewed the internal audit report (minimum once a year)	Review report, Review minutes, Interview management	(x)			
4.1.2.2, ISCC 203, 204 and 205	Are procedures available and appropriate (regarding sustainability requirements) for all critical control points?	Check procedures (e.g. regarding traceability, mass balance, GHG calculation etc.) at critical control points (e.g. raw material sourcing, conversion process, logistics, inventory control, sales and distribution, quality assurance	Material flow diagrams, standard operating procedures, job descriptions, task/responsibility descriptions, contractual agreements with				

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	1 st audit: Does not apply: x Applies partially: (x)	Findings	Conformity?	
						No	Yes
		etc.)	service providers, subcontractors				
4.1.5.1	Did trainings take place appropriate to the needs of the critical control points?	Check training material, course planning documents and whether the relevant personnel of first gathering point and collecting points, warehouses did participate in training courses	Training course planning, training documents, distribution lists, emails, participant lists, interviews participants	(x)			
4.1.5.2	Is the technical equipment and infrastructure available and in operation for the critical control points?	Check whether weighbridges, flow meters, sensors etc. are installed and working, especially within gate, silos, warehouse, conversion process, etc.	Weighbridge ticket, sensor display, computer system reports, display, computer reports regarding process parameters, filing status, etc.				
4.1.4	Are following documents, records, reports, information, and data available?	Request these documents prior to the audit. If specific documents (e.g. weighbridge tickets) are not ready of the shelf, it should be possible to deliver them during the audit in a timely manner	Plant operation permit, plant layout plan, silo plan, tank plan, silo capacity, tanks capacity				
			Latest and signed ISCC terms of use. Check www.iscc-system.org				
			Weighbridge tickets, delivery orders, bill of lading and other				

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	1 st audit: Does not apply: x Applies partially: (x)	Findings	Conformity?	
						No	Yes
			shipment documents (license, loading order, inspections etc.) for incoming and outgoing sustainable biomass				
			List of all suppliers for incoming sustainable raw material and biomass	(x)			
			Periodic reporting on incoming sustainable raw material or biomass (periodic, yearly)	(x)			
			Periodic reporting of opening and closing stock for incoming sustainable and non-sustainable raw material	(x)			
			Contracts with suppliers of incoming sustainable raw material	(x)			
			List of all customers of outgoing sustainable material	(x)			
			Contracts with recipients/customers of outgoing	(x)			

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	1 st audit: Does not apply: x Applies partially: (x)	Findings	Conformity?	
						No	Yes
			sustainable products				
			Periodic reporting of the outgoing sustainable products (periodically, yearly)	(x)			
			Periodic reporting of opening and closing stock for outgoing sustainable and non-sustainable products	(x)			
			Production report (periodically, yearly) include conversion and allocation factor (if not provided within GHG calculation) and description of residues/waste, losses and by-products (if relevant)				
			Contracts with relevant subcontractors				
			Proof of sustainability or delivery orders (whatever applicable) for outgoing sustainable products	(x)			
			Delivery orders for	(x)			

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	1 st audit: Does not apply: x Applies partially: (x)	Findings	Conformity?	
						No	Yes
			incoming sustainable raw material or biomass				
			Mass balance system/ calculation	(x)			
			GHG calculation (only in case default values are not used)				
			Report and action plan of the last audit	x			
			Report and action plan of the last internal audit	(x)			
4.1.4	Are the above documents, records, reports, information, data kept for 10 years?	Ask for the “oldest” documents and compare with ISCC registry data (only in case of doubts)	Provided documents are from the first audit or 10 years old	x			
4.1.4 4.2.2.4	Have copies of the proof of sustainability (in case of a last interface) been sent to the competent authority or to the certification body (only if the certification body has not agreed to delegate the task to the conversion unit)?	Only applicable if the company is the last interface. Make sure that there is a contractual agreement between certification body and company	Emails, log files, distribution lists, fax reports, data base reports etc.	x			

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	1 st audit: Does not apply: x Applies partially: (x)	Findings	Conformity?	
						No	Yes
4.1.7	Are documents and information treated confidentially and not made accessible to third parties?	Check the access of third parties to confidential documents, information, data bases etc.	Distribution lists, emails, access authorities to data bases	(x)			
4.1	Was the risk assessment performed (based on above documents, records, reports, information and data)?	Has to be conducted by the auditor. Regular risk: above documents are accurate, actual and complete and accessible without problems. Medium risk: above documents are not always accurate and not accessible without problems. High risk: above documents are not always actual and complete	Risk assessment with risk evaluation in terms of regular, medium or high risk is available				

Risk level (s.a. template 2, page 9, 4.1)	Audit intensity
High	Documents of three successive months should be checked completely
Medium	Documents of one month should be checked completely and random samples should be taken from three successive months
Regular	Random samples should be taken from three successive months

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	1 st audit: Does not apply: x Applies partially: (x)	Findings	Conformity?	
						No	Yes
4.2.1.1	Is information on list of suppliers for incoming sustainable material complete?	Check whether required information contains name, address, certification system, certification number, person responsible for sustainability	List of suppliers does contain the required information	(x)			
4.2.1.1	Is all incoming sustainable material accompanied by a delivery order?	Check incoming sustainable material according to risk classification. Compare delivery orders with reporting quantities of the incoming sustainable material	Quantities of delivery orders and reporting for sustainable raw material consistent	x			
4.2.1.1	Are the quantities from reporting of the incoming sustainable material consistent with individual weighbridge tickets, delivery orders, bill of lading etc.	Compare reporting of the incoming sustainable raw material with weighbridge tickets, bill of lading etc. with respect to quantities and data of the supplier (deviations up to 0,5% will be accepted. Deviations	Quantities and data of all documents are consistent	(x)			

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	1 st audit: Does not apply: x Applies partially: (x)	Findings	Conformity?	
						No	Yes
		above 0,5% will require explaining documentation					
4.2.1.1	Are the dates of the delivery order consistent with the validity of the certificate or statement of conformity of the supplier of sustainable incoming material?	Compare dates on “youngest” and “oldest” delivery order with validity of suppliers certificate or statement of conformity	Dates are within the validity of the certificate or statement of conformity	x			
4.2.1.1	Are the quantities of the incoming material consistent with contracts?	Compare quantities from reporting with contract details. Take into account that contract quantities can be split into several deliveries or that one batch may consist of different contracts. Quantities more or less than the contractually agreed amount are also possible (based on respective compensation)	Quantities are consistent	(x)			
4.2.1.1 4.2.1.3	Is data from subcontractor contracts consistent with actually accounted services?	Compare data with commissioned services e.g. commissioned transportation services with actual kilometres, if relevant	Contract data (from tables, calculations etc.) and actual services provided are consistent	(x)			
4.2.1.1	Does the information on delivery orders for incoming sustainable	Verification whether delivery orders for sustainable raw material does contain the	Delivery orders for sustainable raw material contain	(x)			

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	1 st audit: Does not apply: x Applies partially: (x)	Findings	Conformity?	
						No	Yes
	material comply with requirements?	<p>following information for incoming sustainable raw material (check for 1. audit only if sustainable raw material is already available):</p> <ul style="list-style-type: none"> - Unique batch identification number ([2 -digit cert.-system ID] - [3-digit certification body-ID] - [8-digit certificate/statement of conformity number.] - [8-digit serial number]), - Country of origin of the biomass - Name and address of the supplier - Related contract number - Name and address of the recipient - Kind of sustainable product, - Date of issue - Quantity of sustainable incoming material [in tons or m³], - Statement whether the disaggregated default value was used - Quantity of carbon- 	the required information				

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	1 st audit: Does not apply: x Applies partially: (x)	Findings	Conformity?	
						No	Yes
		<p>equivalent as absolute value (allocated for all upstream elements) in kg CO₂eq per ton of batch of sustainable product</p> <ul style="list-style-type: none"> - Means of transportation - Transporting distance from supplier to conversion unit in kilometres (n.a. if transport emission are already included into GHG calculation) 					
4.2.1.2	Is the capacity of the plant consistent with the yearly reporting of the outgoing sustainable material?	Compare the data found in the plant operation permit, with the data of the yearly reporting.	Quantities are consistent	(x)			
4.2.1.2	Is the internal process of the conversion plant documented?	The information should include a brief process description, the main product, by-products, residues and losses within the process, flow charts etc.	Relevant information, documents, etc. are available				
4.2.1.2	Does the periodic production report or another relevant reporting contain the necessary information?	Quantities of sustainable raw material	The reporting system contains the necessary information	(x)			
		Conversion factors/yields					
		Quantities of produced sustainable main product		(x)			
		Quantities of by products (if					

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	1 st audit: Does not apply: x Applies partially: (x)	Findings	Conformity?	
						No	Yes
		necessary for determining the allocation factor and not available from other sources)					
		Quantities of residues, losses etc. (if necessary and not available from other sources)					
		Production date (if necessary or dedicated batches need to be identified)					
		Allocation factor (if not available from other sources)					
		Declaration whether GHG default value or individual GHG calculation was applied					
4.2.1.2	Is the information of the production report consistent with the individual GHG calculation (not applicable if the default value has been used)?	Not relevant if the default value was applied. Compare quantities and the conversion factor from production report whether they are consistent with the data used for the GHG calculation. In case of discrepancies between e.g. yields/conversion factor ask for supporting material (e.g. reduced oil extraction rate due to weather conditions of the new harvest)	Data within the production report is consistent with the individual GHG calculation or deviations are plausible				
4.2.1.3	Does the list of all customers or receiving parties of sustainable		List contains the required	(x)			

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	1 st audit: Does not apply: x Applies partially: (x)	Findings	Conformity?	
						No	Yes
	product contain the names and addresses		information				
4.2.1.3	Are all outgoing sustainable products accompanied by a delivery order for sustainable products or in the case of the last conversion unit (last interface) with a proof of sustainability?	Compare quantities delivery order/proofs of sustainability with reporting for outgoing sustainable products. Deviations up to 0,5% will be accepted. Deviations above 0,5% will require explaining documentation	Quantities are consistent, for every delivery a delivery order for sustainable products or a proof of sustainability was issued	x			
4.2.1.3	Are quantities and data from reporting of outgoing sustainable products consistent with other documents such as individual weighbridge tickets, bill of ladings, ullage reports etc.?	Verify reporting of the outgoing sustainable products with weighbridge tickets, bill of ladings, ullage reports from independent surveyors etc. with respect to quantities and data	The quantities and data are consistent	(x)			
4.2.1.3	Are the dates of the delivery orders for sustainable products or proofs of sustainability consistent with the validity of the certificate?	Compare dates on “youngest” and “oldest” delivery order/proofs of sustainability with validity of the certificate	Dates are within the validity of the certificate	x			
4.2.1.3	Is the quantity of the outgoing sustainable products equivalent with	Compare quantities from reporting with contract details. Take into account that contract	Quantities are consistent	(x)			

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	1 st audit: Does not apply: x Applies partially: (x)	Findings	Conformity?	
						No	Yes
	customer contracts?	quantities can be split into several deliveries or that one batch may consist of different contracts. Quantities more or less than the contractually agreed amount are also possible (based on respective compensation)					
4.2.1.3	Is one year's quantity of outgoing sustainable products consistent with the quantity of the incoming sustainable raw material during the same period?	Compare the quantities of twelve months by using the respective reporting. The conversion factor for this period from the production report should be used for plausibility purposes. Deviations up to 0,5% are acceptable	The quantities of outgoing sustainable products is equal or smaller than the quantity of the incoming sustainable raw material (multiplied by the conversion factor for this period)	(x)			
4.2.1.3	Is the information on delivery orders for outgoing sustainable material or proofs of sustainability (in case of the last conversion unit) complete?	Check whether following information do exist (in case of proofs of sustainability see also template within Bundesgesetzblatt): - Unique batch identification number ([2 -digit cert.-system ID] - [3-digit certification body-ID] - [8-digit	The delivery orders for outgoing sustainable products or the proofs of sustainability contain the required information	(x) Templates for delivery order are available			

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	1 st audit: Does not apply: x Applies partially: (x)	Findings	Conformity?	
						No	Yes
		certificate number.] - [8-digit serial number]), - Country of origin of biomass - Name and address of the conversion unit - Related contract number - Name and address of the recipient - Kind of sustainable product, - Date of issue - Quantity of sustainable incoming material [in tons or m ³], - Statement whether the disaggregated default value was used - Quantity of carbon-equivalent as absolute value (allocated for all upstream elements) in kg CO ₂ eq per ton of batch of sustainable product - For proofs of sustainability additionally the following information is required: <ul style="list-style-type: none"> ○ For mixtures at least the two major 					

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	1 st audit: Does not apply: x Applies partially: (x)	Findings	Conformity?	
						No	Yes
		<p>components (in cases of liquid mixtures)</p> <ul style="list-style-type: none"> ○ Energy content in MJ ○ Indication that the biomass is compliant with §§ 4-7 German Sustainability Ordinances ○ GHG reduction potential in gCO₂eq/MJ ○ Fossil reference in gCO₂eq/MJ ○ Regions to which the product can be delivered without violating the GHG emission savings (not required if the default value is applied) 					
4.2.1.3 and ISCC 204, 4.3	Was the mass balance calculated correctly?	Conduct the corresponding control calculation based on the respective reporting: Add the quantity of sustainable material in stock (at the beginning of the period) and the incoming sustainable material for the entire period. Multiply this sum times the conversion factor	Result B is equal or smaller result A	(x)			

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	1 st audit: Does not apply: x Applies partially: (x)	Findings	Conformity?	
						No	Yes
		for this period and add the stock (at the beginning of the period) of the sustainable product (biofuel or bioliquid). This is result A. Determine the quantity of outgoing sustainable products during this period (Result B)					
	Was the credit for sustainable biomass to be transferred into the next period calculated correctly?	Check credit calculation based on above mass balance calculation figures. Subtract B from A (A-B=C) and compare with inventory level D of sustainable <u>and</u> non-sustainable biomass.	Credit is equal C, when C is equal or smaller D; Credit is equal D if C is larger than D				
ISCC 204, 4.1.3.1	Were the GHG emissions for transport of sustainable material from supplier to conversion unit included in to the calculation?	Not applicable in case of the last conversion unit (interface) applies the default value. In cases of stable supply chains and where GHG emissions for transport are aggregated into a yearly average for the entire supply chain and where GHG emissions for transport are included into an aggregated yearly average for the entire raw material the verification should be performed by using template 4. In case of the individual GHG emissions calculation or when the	Emission factors for modes of transport are selected correctly and related emissions are calculated correctly	(x)			

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	1 st audit: Does not apply: x Applies partially: (x)	Findings	Conformity?	
						No	Yes
		disaggregated default values are applied the transporting distance in kilometres has to be multiplied with the emission factor which is relevant for the specific mode of transportation and added to the emissions documented on the delivery order of the incoming sustainable raw material.					
ISCC 204, 4.1.3.2	Was the aggregated GHG value for incoming sustainable material with different GHG values calculated correctly?	Check calculation by applying the formula for the weighted average mean value as described in ISCC 204, 4.1.3.2. Note that it is possible to select the highest GHG emissions (“worst”) value for all incoming sustainable raw material with different GHG values (it is a prerequisite that this value does not exceed a maximum threshold level)	Aggregation done correctly	(x)			

Ref. No. ISCC 205	Requirements	Verification guidance	Evidence/ documents	1 st audit: Does not apply: x Applies partially: (x)	Findings	Conformity?	
						No	Yes
4.1 (1)	Were default values applied?	Is it obvious from the documentation of GHG emissions whether they are based on default values, individual calculations or a combination of both?	Documentation GHG value, documents for GHG calculation, explanation which of the three options were applied				
4.1 (2)	Were individual values applied?						
4.1 (3)	Was a combination of default and individual values applied?						
4.1	In case of default values were used. Have the correct default values been applied according to German BioNachV and BLE-guidelines „Nachhaltige Biomasseherstellung“ or Directive 2009/28/EU?	Verification and check whether the conversion unit fits into the category from which the default value was chosen (e.g. kind of power generation). Example palm oil (default value is related to methane capturing); verification and check whether methane capturing is in place on site and in good condition	Reporting for sustainable raw material inputs and biofuel produced; documentation regarding plant layout, power generation etc., production steps and processes transparent. Example palm oil : Methane capturing visible, no leakages visible, state of the art technology and maintenance				

Ref. No. ISCC 205	Requirements	Verification guidance	Evidence/ documents	1 st audit: Does not apply: x Applies partially: (x)	Findings	Conformity?	
						No	Yes
			proven by producer manuals, service reports etc.				
4.2.1.1	Does the collected data comply with the requirements?	<p>Has the following data been collected on site or is available; verification of data plausibility; verification whether further inputs and outputs do exist:</p> <ul style="list-style-type: none"> - Quantity and kind of produced main and by products p.a. - Diesel consumption p.a. - Electricity consumption p.a. (not produced in own cogeneration plant) and source - Consumption of thermal energy p.a. and source - Quantity and kind of used chemicals p.a. - Quantity and kind of residues and waste water - Raw material input p.a. (quantity, conversion rate) - GHG emission value of the raw material input 	Reporting of incoming and outgoing material, delivery orders, delivery orders for sustainable material, flow meters, invoices etc.	(x)			
4.2.1.1	Is a description of the process energy sources and their processes available?	Verification by site visit, plant layout and process descriptions, invoices, delivery documents,	Evidence by site visit and plant layout, process				

Ref. No. ISCC 205	Requirements	Verification guidance	Evidence/ documents	1 st audit: Does not apply: x Applies partially: (x)	Findings	Conformity?	
						No	Yes
		interviews, etc. regarding raw material origin and process for power generation: - Electricity from public grid? - Electricity from own processes? - If yes, which raw material and process? - Which process and raw material for thermal energy?	description, consumption rates, meters and meter status and corresponding documentation				
4.2.1.2	Have following data been taken from literature (or Directives 2009/28/EU, BioNachV)?: - lower heating values for main and by products - emission factors	Verification whether for literature data the source and year of publication is available; if necessary verification of sources	Literature data documentation incl. source and year of publication				
	Is the methodology for data (e.g. emission factors, heating values) from own company sources and measurements documented transparently?	In case that data comes from own sources/measurements: verification whether data documentation is available and transparent	Documentation of measurements, results and methodology				
4.2.4	Were all GHG emissions from processing, from residue, waste, waste water and production of the relevant input taken into account for the	Verification whether emissions from following areas have been taken into account: - electricity - thermal energy - operating material	Documentation of input data for calculation (s.a. 4.2.1.1)				

Ref. No. ISCC 205	Requirements	Verification guidance	Evidence/ documents	1 st audit: Does not apply: x Applies partially: (x)	Findings	Conformity?	
						No	Yes
	calculation of the GHG emissions?	- waste, waste water					
4.2.4	Were emissions calculated according to the formula ISCC 205, 4.2.4)? Are all inputs for the corresponding factors of the formula documented and verifiable (s. a. 4.2.1.1)? Are inputs and results available within required units?	Verification whether the calculation of GHG emissions for conversion was conducted according to the formula with taking all relevant inputs into account. Verification whether methodology was kept consistent for units of inputs, intermediate results and final results. Regarding proofs and documents see also 4.2.1.1 and 4.2.1.2 of this document	Documentation of input data for calculation (espec. electricity, fuel, operation material, waste water and corresponding emission factors). Transparent documentation of calculations and results				
4.2.4	Was excess electricity produced from combined heat power generation (cogeneration) implying that a credit for the related emission savings can be granted (subtracted from the total GHG emissions of the plant)?	Verification whether a combined heat power generation unit was used which produced more electricity than consumed by the conversion plant. The assumption is that the size of the cogeneration unit is equivalent to the minimum size which is necessary to provide the thermal energy needed for the production of fluid biomass. This requires verification of the following by checking on site or based on documents: - electricity consumption conversion plant (kWh/yr)	- Documentation of the total electricity consumption of the cogeneration unit (meter, technical data, etc.) - proof of consumption by meters, technical data of the unit, etc. - documentation of electricity				

Ref. No. ISCC 205	Requirements	Verification guidance	Evidence/ documents	1 st audit: Does not apply: x Applies partially: (x)	Findings	Conformity?	
						No	Yes
		<ul style="list-style-type: none"> - Excess electricity (kWh/yr) - Kind of fuel used for the cogeneration unit - Yield of the main product (kg/yr) (s. also 4.2.1.1) - type of cogeneration unit - Emission factor of the fuel for the cogeneration unit 	<ul style="list-style-type: none"> production of the cogeneration unit and determination of the excess electricity based on technical data or documentation of meter status - Setup, description and technical data regarding the cogeneration unit (fuel, type, size, etc.) - Documentation of emission factors (including source and year of publication) 				
4.2.5	Were the relevant GHG emissions for transport determined correctly? See in any case also 4.2.1.1 and ISCC 204, 4.1.3.1 within template 3	Verification whether following data is available and plausible: <ul style="list-style-type: none"> - Transport distance loaded and unloaded - Mode of transport - Quantity of transported 	<ul style="list-style-type: none"> - List of suppliers and addresses - list of customers and addresses - delivery orders - weighbridge 	(x)			

Ref. No. ISCC 205	Requirements	Verification guidance	Evidence/ documents	1 st audit: Does not apply: x Applies partially: (x)	Findings	Conformity?	
						No	Yes
	(traceability and mass balance. If no sustainable material with GHG values has been transported up to now (1. audit) a respective calculation procedure for determining transport emissions must have been implemented	intermediate product	tickets - Information from suppliers or transporters and documentation regarding unloaded distances				
		Verification whether following data is available and plausible: - Emission factor fuel - Fuel consumption loaded - Fuel consumption unloaded Data can be taken from literature or evaluated	Documentation of information, sources and publication date as far as the data is from literature sources. Transparent documentation of individual data (e.g. fuel consumption) and data collection				
4.2.6	Was the allocation (if relevant) of emissions and the allocation factor calculated correctly? In case no sustainable raw materials with GHG value have been processed up to now is the corresponding calculation procedure	Verification whether the allocation of emissions is allowable: - no allocation of waste and residues was performed - no allocation of harvest residues was performed Verification of the calculation of the allocation factor according to	- Transparent and traceable documentation of calculation and calculation methodology of the allocation factor - Documentation of	(x)			

Ref. No. ISCC 205	Requirements	Verification guidance	Evidence/ documents	1 st audit: Does not apply: x Applies partially: (x)	Findings	Conformity?	
						No	Yes
	available?	<p>the required methodology:</p> <ul style="list-style-type: none"> - Lower heating values for main and by products are available - the yearly yields for main and by products are available - the calculation was performed according to the methodological requirements from ISCC 205 	<p>the lower heating values for main and by products and their sources and publication dates</p> <ul style="list-style-type: none"> - Yearly yields of main and by products (proofs see also 4.2.1.1 and template 3 (traceability and mass balance)) 				
4.2.7		Options for calculating GHG emission values for mixtures see ISCC 204, 4.1.3.2 template 3 (traceability and mass balance)					
4.2.8	<p>In case of the conversion unit being the last conversion unit (last interface):</p> <ul style="list-style-type: none"> - were the GHG emission savings calculated correctly? - Is the statement within the proof of sustainability correct regarding transportation range into which markets the sustainable end product 	<p>Verification whether the;</p> <ul style="list-style-type: none"> - correct fossil reference according to Directive 2009/28/EU or BioNachV was selected - conversion from GHG emissions per kg of end product into emissions per MJ was performed correctly by using the heating values from Directive 2009/28/EU or BioNachV - relevant calculation 	<p>Values chosen and calculations performed comply with requirements</p>	(x)			

Ref. No. ISCC 205	Requirements	Verification guidance	Evidence/ documents	1 st audit: Does not apply: x Applies partially: (x)	Findings	Conformity?	
						No	Yes
	<p>can be delivered, without undershooting the minimum GHG emission savings?</p> <p>In case no sustainable product with GHG value has been delivered up to now, is the required procedure for determining and calculating the GHG value implemented?</p>	<p>methodology according to ISCC 205 (4.2.8) was applied</p> <ul style="list-style-type: none"> - the corresponding transporting distances to the final destination do not result into an undershooting of the required minimum emission savings 					

No.	Requirement/Finding	Measure	Implementation until when (within 40 days)	Measure implemented	
				No	Yes
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					

Place, Date, Signature Auditor

Place, Date, Signature Client