

ISCC Audit Procedures for Farm/ Plantation 1.03

Verification of the requirements for farm/ plantation

No.	Template	Remarks	Risk level	Audit Intensity	Page
1	Basic data			Not relevant	2
2	Verification of land use and land use change	ISCC Principle 1, Requirements for the production of biomass according to ISCC 202 Sustainability Requirements for the Production of Biomass		Risk assessment and by that sample size has already been determined by the auditor in the framework of the audit of the first gathering point	4
	Ecological and social sustainability	ISCC Principle 2 – 6, Requirements for the production of biomass according to ISCC 202 Sustainability Requirements for the Production of Biomass			15
3	Greenhouse gas (GHG) emissions	Application of default values or actual values		Not relevant	42
4	Non-conformity list	Defined list of all points marked „no“ in the column Conformity		Not relevant	48

Checklist for the control of the requirements for sustainable biomass production		
1	Country	
2	Company name	
3	Location and address	
4	ISCC registration No.	(is required prior to the audit)
5	Individual calculation of the greenhouse gas emissions	yes: <input type="checkbox"/> no: <input type="checkbox"/> (use of default values)
6	Latest and signed ISCC terms of use are available	yes: <input type="checkbox"/> (See www.iscc-system.org)
7	Name of responsible unit manager	
8	Name of relevant service providers/ subcontractors	
9	Name of certification body	
10	Registration No. certification body	
11	Name of auditors	
12	Date	

General guidelines:

The procedures for the audit of farms/ plantations contain templates which should be used by the auditor when conducting the audit. Prior to the audit „sustainability risks“ associated with farms/ plantations should be identified.

The ISCC-Standard for sustainable biomass production with its six principles and the respective criteria does not only aim at the prevention of undesired ecological developments but also aims at safeguarding reasonable working conditions and workers’ health and safety. The criteria are divided into „Major Musts“ und „Minor Musts“. A precondition for a successful audit is the compliance with all criteria of ISCC principle 1 and of all Major Musts of the ISCC principles 2 to 6. At the same time a minimum of 60% compliance with all Minor Musts is required.

Within EU Member States that have implemented Cross Compliance regulations, only the verification of compliance with ISCC principle 1 is required as ISCC principles 2 to 6 are already controlled via the European Cross Compliance and other controlling systems. Principle 4 is met, if countries have ratified the core ILO-standard conventions, unless the auditor arrives to a different result within his risk assessment.



If the audit was successful, the farm can receive a conformity certificate. This is no requirement of the ISCC-System and happens voluntarily.

Using the templates, the point „conformity“ shall indicate if the requirements of sustainability are met (“Yes”) or not met (“No”). In the case of “No”, not met, the auditor has to explain this decision on the point “observations”. The category “No” requires to establish on-location mitigation measure, which has to be transposed by the employers and controlled by the auditor within 40 days.

If the spot checks bring out, that one or more farms do not meet the requirements, the spot checks will have to be doubled. For example, in Europe three of hundred farms are spot checked. If one or more farms do not meet the requirements, the spot checks are doubled, not counting the already audited farms. Farms which do not meet the requirements, will not be accepted as suppliers by the first gathering points. This is valid as long as the farm, at its own instigation, completed an audit successfully.

As long as there do not come up indications of abuses, the election of the farms, being spot checks, shall not chose the same farms, being spot checked one year ago, unless all farms have been audited yet.

The control of the greenhouse gas has to occur only if the farms apply actual values according to the delivered biomass. Otherwise it is sufficient to control the right use of the default values.

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 his decision in column „findings“. Every “no” requires the definition of corrective measures (s.a. template 4) 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 send 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 202	Requirements	Verification guidance	Evidence / documents	Category		Findings	Con-formity	
				Major Must	Minor Must		No	Yes
Principle 1								
4.1.1 (1)	Biomass shall not be produced on land with high biodiversity value	<p>Control, that biomass is not produced on land that had the statue of forest land in or after January 2008, no matter whether or not the land still has this status.</p> <p>Forest land comprises primary forests and other natural forest and other areas that are covered with native tree species and do not show clearly visible indications of human activity and the ecological processes are not significantly disturbed.</p> <p>Check, that all the farmland had been used as farmland also before January 2008. "Farmland" includes own and leased farmland.</p> <p>If the audit detects that land use has been changed after January 2008, the auditor has to show the detailed status before land use change, including the greenhouse gas emission, due to land use changes. In the case of land use change the use of default values is not possible. If this procedure shows that</p>	<p>Compare Documents (e.g. field record system, Satellite images) from 31.12.2007 or earlier with today's status of the farmland according to land use changes. Farmland shall not show any changes according to land use.</p> <p>Applications for land use premium or similar documents (e.g. documents of land registry, land certificates, documents of possession and property, sales contracts, tax notification) show, that there were no land use changes after January 2008.</p> <p>GPS-based crop yields or other documents by recognized experts (e.g. soil analysis before Jan-</p>	X				

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				Major Must	Minor Must		No	Yes
		<p>the land before land use change was land in terms of Principle 1, it is forbidden to ISCC-certify the biomass.</p> <p>If the farmer cannot show all relevant land use rights or protected areas were changed after January 2008 certification is not possible.</p>	<p>uary 2008 proof the farmland use at that time).</p> <p>Actual soil analysis show, that a land use change after January 2008 did not take place.</p> <p>Comparison of the actual land use with the databases of Modis Land Cover Database, Intact Forest Landscapes database etc., and/ or maps by NGOs (e.g. IUCN, WWF-especially in Indonesia, Vida Silvestres-especially in Argentina) show, that actual farmland was already farmland before January 2008.</p>					
4.1.1 (2)	<p>Cultivation and harvest on areas that serve the purpose of nature protection, unless the nature protection aims are not endangered.</p>	<p>Check if the farmland is completely or partially situated in nature protection areas.</p> <p>Areas for nature protection purposes comprise areas, which are designated by law or by the relevant competent authority to serve the purpose of na-</p>	<p>A comparison of the farmland with the areas for nature protection purposes (designated by law, Natura 2000, designated by nature law of third countries, World Data Base on Protected Areas (WDPA) or the</p>	X				

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				Major Must	Minor Must		No	Yes
		<p>ture protection.</p> <p>In Germany, all areas designated to serve the purpose of nature protection are protected parts of nature and landscape on the basis of the nature conservation acts of the states. They include the biotopes protected by federal or state law as well as Natura 2000 areas, nature conservation areas, national parks, national natural monuments, biosphere reserves, landscape protection areas, natural parks, natural monuments and protected landscape elements according to the Federal Act for the Protection of Nature of July 29th 2009 (BGBl. I, S. 2542) entering into force on March 1st 2010.</p> <p>Compare in European Union member Countries the farmland with the biotopes protected by law and Natura 2000 certified areas. In third countries search for similar laws and designated protection areas. Analyse the World Database on Protected Areas (WDPA) or the Integrated Biodiversity Assessment Tool (IBAT).</p> <p>The protection purpose and the respective imperatives and interdictions</p>	<p>Integrated Biodiversity Assessment Tool (IBAT) shows, that plant cultivation does not occur on one of these protected areas. So this sustainability criteria is met.</p> <p>If crop cultivation and harvest of biomass occurs on areas for nature protection purposes, interviews with the farmer and his employees and the analysis of the operational documents can show, if nature protection requirements are observed.</p> <p>A local inspection also helps to continue with</p>					

Ref. No. ISCC 202	Requirements	Verification guidance	Evidence / documents	Category		Findings	Con- formity	
				Major Must	Minor Must		No	Yes
		<p>must be followed according to the relevant protected area declaration. As long as a Natura 2000 area has not been placed under protection order, the relevant preservation objectives are authoritative.</p> <p>Check the knowledge of the farmer and the other workers according to the relevant imperatives and interdic-tions.</p>	the certification process.					
4.1.1 (3)	Obey the regulations for areas that serve the purpose of the protection of rare, threatened or vulnerable ecosystems or species. Or areas for the protection of rare, threatened or endangered ecosystems or species recognised by international agreements or included in lists drawn up by intergovernmental organisations or the International Union for the Conservation of Nature.	Compare the farmland areas with the protected areas listed in the IUCN Database.	The comparison shows, that the farmland is not in one of the recognized protection areas.	X				
4.1.2	Grassland of high biodiversity shall not be used as farmland for biomass production.	Control that biomass production does not take place on areas that were grassland of high biodiversity in January 2008 or later.	Compare Documents (e.g. field records, Satellite images) from 31.12.2007 or earlier with today's status of	X				

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				Major Must	Minor Must		No	Yes
		<p>Grassland of high biodiversity is defined as grassland which in the absence of human intervention would:</p> <ul style="list-style-type: none"> • remain grassland of intact natural species composition, ecological characteristics and processes (natural grassland); or • not remain grassland and which is rich in species and not degraded (artificial grassland), unless there is evidence that the harvesting of the biomass is necessary to preserve its grassland status. <p>Artificially created grassland is mainly agricultural land permanently cultivated for green fodder; it can be permanent grassland such as meadows, mowing pastures and grazing pastures.</p> <p>In contrast to natural grassland of high biodiversity, it is allowed to harvest biomass from artificially created grassland of high biodiversity, as long as the harvest leads to the conservation of the grassland status.</p> <p>The existence of natural grassland with high biological diversity has to be reviewed on the basis of the local</p>	<p>the farmland according to land use changes. Farmland shall not show any changes according to land use.</p> <p>Applications for land use premium or similar documents (e.g. documents of land registry, land certificates, documents of possession and property, sales contracts, tax notification) show, that there were no land use changes after January 2008.</p> <p>In case artificially created grassland areas are not permanently managed as grassland, but form part of a crop rotation system (fallow, rotations of pasture and cropping), they are to be treated as farmland on which biomass can be grown and used according to the sustainability ordinances.</p>					

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				Major Must	Minor Must		No	Yes
		<p>intact ecological characteristics and processes as well as a natural species composition. Here, species richness must be assessed along the lines of the bio geographical conditions and site conditions (e.g. a species inventory for that region, if available).</p> <p>The Grassland Ecosystems Database of the World Resources Institute can be helpful</p> <p>In case, of a land-use change from grassland without high biodiversity, the greenhouse gas emissions caused by that change must be incorporated into the greenhouse gas emissions calculation. Default values cannot be used.</p> <p>As long as no geographic areas featuring grassland with high biodiversity are determined, natural grassland is generally not allowed to be used for biomass production. Neither can artificially created grassland with high biodiversity be used.</p>	<p>GPS-based crop earnings or other documents by recognized experts (e.g. soil analysis before January 2008) proof the farmland use at that time.</p> <p>The analysis of the operational documents can proof the farmland use also before January 2008.</p>					

Ref. No. ISCC 202	Requirements	Verification guidance	Evidence / documents	Category		Findings	Con- formity	
				Major Must	Minor Must		No	Yes
		<p>In case artificially created grassland areas are not permanently managed as grassland, but form part of a crop rotation system (fallow, rotations of pasture and cropping), they are to be treated as farmland on which biomass can be grown and used according to the sustainability ordinances.</p> <p>Set-aside farmland still counts as agriculturally managed land. The right to use this land after termination of the set-aside period in the same way and to the same extent endures. This holds also for areas that have changed in the course of the set-aside period. Thus, grassland areas that have evolved on former set-aside areas are generally suitable for the production of biomass.</p>						
4.1.3	Biomass shall not be produced on areas with high carbon stock.	<p>Check that farmland used for biomass production has not a status as area with high carbon stock in January 2008 or thereafter and no longer had this status at the time of growing and harvesting biomass.</p> <p>Areas with a high above or below ground carbon stock are all areas that were in January 2008 or thereafter</p>	The comparison of the farmland with areas of high carbon stock (RAMSAR Convention, Modis Land Cover Database, World Intact Forest Landscape Database) shows, that the biomass is cultivated outside the respective areas. Inter-	X				

Ref. No. ISCC 202	Requirements	Verification guidance	Evidence / documents	Category		Findings	Con-formity	
				Major Must	Minor Must		No	Yes
		<p>wetlands or continuously forested areas.</p> <p>Wetlands are areas that are covered with or saturated by water permanently or for a significant part of the year. In particular all wetlands that have been included in the list of internationally important wetlands according to article 2, section 1 of the Convention of February 2nd 1971 on Wetlands of International Importance, especially as habitat for waterfowl and waders of international importance (BGBl. 1976 II S. 1266) fall into this category (RAMSAR Convention). Wetlands are in particular areas of marsh, fen, peatland or water, whether natural or artificial, permanent or temporary, with water that is static or flowing, fresh, brackish or salt, including areas of marine water the depth of which at low tide does not exceed six meters.</p> <p>The conservation of the status of a wetland also implies that this condition is not to be changed or compromised.</p> <p>Continuously forested areas are areas that:</p>	<p>views with the farmer and other employees, citizens and NGOs and/ or a local inspection of the area can confirm, that high carbon stock land is not being used.</p> <p>In case of land use change, that does not violate principle 1 greenhouse gas emissions due to the land use change have been calculated (see also template No. 3) and default values have not been used.</p>					

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				Major Must	Minor Must		No	Yes
		<ul style="list-style-type: none"> Stretch over more than 1 hectare with trees higher than 5 metres and a canopy cover of more than 30%, or trees able to reach these thresholds on the respective site; Stretch over more than 1 hectare with trees higher than 5 metres and a canopy cover of between 10% and 30%, or trees able to reach these thresholds in situ, unless reliable evidence is provided that the carbon stock of the area before and after conversion is such that the requirements regarding the greenhouse gas saving, required by ISCC, would be fulfilled. Are forests according to the respective national legal definition. <p>The status of forest areas includes all stages of development and age. Thus, it is quite possible that the canopy cover temporarily falls below 10 or 30 %, e.g. after tree harvest or a natural hazard (e.g. windfall). Such incidents do, however, not change the status of the area as forested area as long re-forestation or natural succession is ensured within a justifiable time.</p> <p>Continuously forested areas are to be</p>						

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				Major Must	Minor Must		No	Yes
		<p>judged as entity, no matter how much of this continuously forested area lies within the farmland or the production area. Accordingly, the whole area is the basis for the calculation of the threshold values of 10 or 30%.</p> <p>If the total area of the forested area exceeds 1 ha and is stocked with trees higher than 5 metres, the area and each part of it that lies within the farmland or the production area is termed continuously forested area. Even if only 0.5 ha of the continuously forested area lie within the farmland, these 0.5 ha must be classified as continuously forested area just like the total forested area.</p> <p>Only exceptionally can biomass be used, that has been produced on areas which had or just grew into a canopy cover of 10 to 30 % and which have been converted after January 2008. The determination and objective evidence of the carbon stock of the area before the conversion on the basis of exact measurements is necessary to prove that the greenhouse gas emission saving is fulfilled before and after the conversion.</p> <p>These regulations do not apply to</p>						

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				Major Must	Minor Must		No	Yes
		short rotation plantations, because they count among permanent crops and belong to farmland.						
4.1.4	Biomass is not produced on land that was peatland in January 2008 or thereafter. Possible only if it is proven that the cultivation and harvesting of this raw material does not involve drainage of previously undrained soils.	Control that biomass is not produced on peatland. Peatland soils are soils with horizons of organic material (peat substrate) of a cumulative thickness of at least 30 cm at a depth of down to 60 cm. The organic matter contains at least 20 mass percent of organic carbon in the fine soil. Peatland soils that have been used for cropping before January 2008 are allowed for biomass production.	The comparison of the farmland with the Harmonized World Soil Database, the local inspection of the farmland and interviews with the farmer, other employees, citizens, NGOs shows that Peatland is not used for biomass production.	X				
4.1.5	If areas have been converted after January 2008, the conversion and use must be in accordance with the requirements of principle 1.	Control if land use changes took place after the respective time of reference. In this case, the areas shall not violate the protection areas mentioned above.	Proof by maps, satellite-databases, farm records etc.	X				
4.1.6	The farm/ plantation to be audited does not have other production areas that do not comply with the requirements of this standard.	Control that farms/ plantations will not be declared as compliant to the ISCC System, although the same farmers do violate the ISCC-System at the same time at other areas. All areas of one farm/ plantation must be in compliance with the ISCC principles.	Interview with the farmer, documents of production and property show that the farmer does not produce on other farms/ plantations that do violate the ISCC-System.	X				

Ref. No. ISCC 202	Requirements	Verification guidance	Evidence / documents	Category		Findings	Con- formity	
				Major Must	Minor Must		No	Yes
			State facilities, Citizens and NGOs can verify the observations.					
Principles 2 – 6								
4.2.1.1	Environmental impact of new buildings, drainage systems etc. is assessed and kept as little as possible.	If any of these activities take place at the farm, documents must be available to show that environmental aspects have been considered.	Local inspection shows that new buildings or drainage systems do exist. Expert's reports, documents of construction and planning and environmental tolerance checks show, that environmental impacts have been considered by the construction of the buildings and drainage systems.	X				
4.2.2.1	Natural vegetation areas around springs and natural watercourses are maintained or re-established.	If springs and natural watercourses are located on the farmland, check if the farmer is aware of the problems dealing with production near watercourses and riparian areas and if the status of riparian vegetation is known by the producer. Where natural vegetation in riparian areas has been removed there is a plan with a timetable for recultivation.	Local inspection of the riparian areas on the farmers land. Planning contents and re-establishing plans (with a concrete implementation plan) are available.		X			
4.2.3.1	Are field cultivation tech-	Verify whether evidence of measures	Evidence from the analy-	X				

Ref. No. ISCC 202	Requirements	Verification guidance	Evidence / documents	Category		Findings	Con- formity	
				Major Must	Minor Must		No	Yes
	niques used to reduce the possibility of soil erosion?	of reduced soil erosion is available. Maps of fragile soils must be available. A management strategy should exist for plantings on slopes above a certain limit (needs to be soil and climate specific). A management strategy should be in place for other fragile and problematic soils (e.g. sandy, low organic matter soils).	sis of landmaps and local inspection of the farmland with regard to the soil erosion situation and the slope of the farmland.					
4.2.4.1	Soil organic matter is preserved.	Check if a soil organic balance is compiled (can be generic) or every 6 years a soil organic matter analysis takes place. Results are kept for 7 years.	Humus balance balances available and the control of humus soil.	X				
4.2.4.2	Organic fertilizer is used according to nutritional requirements.	Verify whether organic fertilizer is used according to nutritional requirements of the soil. If organic matter, like Empty Fruit Bunches (EFB) or other remaining plant material is used in the production areas (mulched), the material is evenly distributed.	Results of soil examinations, fertilizer calculations. Interviews with the farmer and other employees confirm the use of fertilizer according to nutritional requirements.	X				
4.2.4.3	There is a restriction on burning as part of the cultivation process.	Verify whether burning of stubble or other crop residues is allowed only with the permission of competent authority.	Local inspection of the production areas, if necessary interviews with the employees, NGOs. Be aware of the transition period in Brazil.	X				
4.2.4.4	Have techniques been used that improve or maintain soil structure?	Verify whether techniques applied are suitable for use on the land. The soil structure shall be maintained, e.g. by	Checked by local inspection of the production areas, no advice of soil	X				

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				Major Must	Minor Must		No	Yes
		an appropriate use of machinery.	compaction, interviews with the farmer, other employees.					
4. 2.5.1	Are mineral oil products and plant protection products stored in an appropriate manner, which reduces the risk of contaminating the environment?	Verify whether the storages of the material are consistent with best available technology and respective laws and prevent contamination by the stored materials. Compare the inventory of plant protection products with the respective laws to confirm an appropriate storage.	Local inspection of the storage facilities, Storage according to legislation.	X				
4.2.5.2	Does the producer respect existing water rights, both formal and customary, and can justify the irrigation? Does he follow the local legislation?	Verify whether ground water is used for irrigation and whether the producer respects existing water rights, both formal and customary, and can justify the irrigation in light of accessibility of water for human consumption. Verify whether legislation is followed.	Interview with the farmer, documents regarding water rights, information from local administrative authorities and NGO.	X				
4.2.6.1	During the application of fertilizers with considerable nitrogen content care is taken not to contaminate the surface and ground water.	Verify whether the producer can demonstrate that he observes at least a distance of 3 m to riverbanks etc. He takes care that there is no run-off of applied fertilizer into surface water bodies and the ground water.	Confirmation by means of lists of use of fertilizer, local inspection of the farmland, which border on watercourses. Interview with farmer/ employees and service providers.	X				
4.2.6.2	Are fertilizers with considerable nitrogen content only applied onto absorptive soils?	Verify that fertilizer with a content of more than 1.5% of nitrogen in the dry matter are not applied onto flooded, water logged or frozen soils.	Reports of fertilizer use, local inspection of the farmland, interview with farmer/ employees and	X				

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				Major Must	Minor Must		No	Yes
			service providers.					
4.2.6.3	Are complete records of all fertilizer applications available (where, what, how much, date)?	Verify whether complete records of all fertilizer applications are available (where, what, how much, date). This includes: (1) the name or reference of the field (2) exact dates (day/month/year) of the application (3) the trade name, type of fertilizer (4) amount of product which was applied in weight or volume. (5) application machinery type used and the method (6) name of the operator.	Fertilizer reports	X				
4.6.4	Fertilizer application machinery allows accurate fertilizer application?	Verify that the fertilizer application machinery allows accurate fertilizer application. It is kept in good condition and verified annually to ensure accurate fertilizer application.	Maintenance reports, invoices, reports of calibration.	X				
4.6.5	Are inorganic fertilizers stored in a covered, clean and dry area?	Verify whether the covered area is suitable to protect all inorganic fertilizers, e.g. powders, granules or liquids, from atmospheric influences like sunlight, frost and rain. Based on risk assessment (fertilizer type, weather conditions, temporary storage), plastic coverage could be acceptable. Storage	Local inspection of the storage facilities.		X			

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				Major Must	Minor Must		No	Yes
		cannot be directly on the soil. It is allowed to store lime and gypsum in the field for a day or two before spreading. Inorganic fertilizers, e.g. powders, granules or liquids, are stored in an area that is free from waste, does not constitute a breeding place for rodents, and where spillage and leakage is cleared away. The storage area for all inorganic fertilizers, e.g. powders, granules or liquids, is well ventilated and free from rainwater or heavy condensation. No storage directly on the soil.						
4.6.6	Are inorganic fertilizers stored in an appropriate manner, which reduces the risk of contamination of watercourses?	All inorganic fertilizers, e.g. powders, granules or liquids are stored in a manner which poses minimum risk of contamination to water sources, e.g. stored liquid fertilizer must be surrounded by an impermeable barrier (according to national and local legislation, or to contain a capacity to 110% of the volume of the largest container if there is no applicable legislation), and consideration has been given to the proximity to water courses and flood risks.	Local inspection of the storage facilities with regard to the distance to watercourses and high tide-areas.	X				
4.6.7	Fertiliser is used according to an input/output balance?	The biomass production shall not reduce the quality of the soil. All nutrients removed from the soil, have to be supplied again.	Fertilizer lists, conclusions of soil reports and input/ output balances.	X				

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				Major Must	Minor Must		No	Yes
4.6.8	The use of raw sewage sludge is not allowed.	Verify whether the use of raw sewage sludge for fertilizer reasons is not allowed.	Lists of fertilizer-use, interviews with farmer/ employees, neighbours and NGOs.	X				
4.2.7.1	Assistance with implementation of Integrated Pest Management systems has been obtained through training or advice.	Check whether the technically responsible person on the farm has received formal documented training and/ or the external technical IPM consultant can demonstrate their technical qualifications.	Training certifications, qualification of the external technical IPM consultant.		X			
4.2.7.2	The producer can show evidence of implementation of at least one activity that falls in the category of "Prevention".	<p>Verify whether the producer can show evidence of implementing at least one activity that includes the adoption of cultivation methods (the right selection of farmland, the use of physical and biological barriers, improvement of soil quality, improvement of organic soil structure) to improve the evidence and intensity of pest attacks, thereby reducing the need for intervention.</p> <p>Verify the right selection of kind of plants including the use of resisting and tolerant plants. Good cultural hygiene: removal of infected and contracted plants and plant residues.</p> <p>Check the way of proceedings with regard to weeds, which can be the host for garden pests. Cleaning and disinfection of machinery and</p>	Local inspection of the production area, field records, interviews with farmer/ employees.		X			

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				Major Must	Minor Must		No	Yes
		equipment.						
4.2.7.3	Can the producer show evidence of implementation of at least one activity that falls in the category of "Observation and Monitoring"?	Verify whether at least one of the following activities are implemented: routine and regular control of the appearance of pests, Identification and control of present natural garden pest enemies. Use of pheromones and other relevant trap-systems. Use of systems for decision making, like methods to identify the necessity and/or temporal coordination of methods. Use of maximum values. Temporal intervention of the use of the methods, based on technical guidelines. Use of temperature-data, humidity, rainfall etc. to react with a possible intervention. The producer can show evidence of implementing at least one activity that will determine when, and to what extent, pests and their natural enemies are present and using this information to plan what pest management techniques are required.	Confirmation by means of local inspection of the production area, field records, Interview with farmer/ employees.		X			
4.2.7.4	The producer can show evidence of implementation of at least one activity that falls in the category of "Intervention"	Verify whether the producer shows evidence that in situations where pest attack adversely affects the economic value of a crop, intervention with specific pest control methods will take	Local inspection of the farmland, farm records, Interview with farmer/ employees.		X			

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				Major Must	Minor Must		No	Yes
		place. Where possible, non-chemical approaches must be considered.						
4.2.8.1	Is competent staff dealing with plant protection products?	<p>Verify whether the plant protection product records show that the technically responsible person making the choice of the plant protection products is a qualified adviser, technical competence can be demonstrated via official qualifications or specific training course attendance certificates. Fax and e-mails from advisors, governments, etc. are allowable.</p> <p>Where the plant protection product records show that the technically responsible person making the choice of plant protection products is the producer, experience must be complemented by technical knowledge that can be demonstrated via technical documentation, e.g. product technical literature, specific training course attendance, etc.</p>	Control of training-certifications/ documentation, interview with farmer/ technical staff shows the existence of technical knowledge.	X				
4.2.8.2	Producers only use plant protection products that are registered in the country of use for the target crop where such official registration scheme exists.	Check whether all the plant protection products applied are officially registered or permitted by the appropriate governmental organization in the country of application. Where no official registration scheme exists, reference to the FAO International Code of Conduct on the Distribution and Use of	Confirmation by means of inspection of the used plant protection products in the storage facilities, field records. All products are Registered products in the respective country.	X				

Ref. No. ISCC 202	Requirements	Verification guidance	Evidence / documents	Category		Findings	Con- formity	
				Major Must	Minor Must		No	Yes
		Pesticides is possible.						
4.2.8.3	Does the producer follow the label instructions?	Verify whether all requirements (protective clothing, storage, handling etc.) followed for the products used.	Confirmation by local inspection of the storage facilities. Availability of protection clothing in accordance with the label instructions of the used plant protection products, interview with farmer and the relevant employees.	X				
4.2.8.4	Is all application equipment calibrated?	Verify whether documented evidence of up to date maintenance sheets for all repairs, oil changes, etc. is available. Application machinery (automatic and non-automatic) has been verified for correct operation within the last 12 months and this is certified or documented either by participation in an official scheme (where it exists) or by having been carried out by a person who can demonstrate their competence.	Relevant documentation available. Interview with farmers and respective employees.	X				
4.2.8.5	Are invoices of registered plant protection products kept	Verify whether invoices of the registered plant protection products used must be kept for record keeping and available at the time of the external inspection.	Confirmation by means of invoices and delivery notes.		X			
4.2.8.6	If there are local restrictions on the use of plant protection products,	Verify whether it is documented and secured that the producers are aware of restrictions and is following them.	Control of the farm records, interview farmer/ employees.	X				

Ref. No. ISCC 202	Requirements	Verification guidance	Evidence / documents	Category		Findings	Con-formity	
				Major Must	Minor Must		No	Yes
	are they observed?							
4.2.8.7	Have all the plant protection product applications been recorded (where, when, what, how much, why, who)?	Control that all records are available and complete: (1) the crop name and/or variety, (2) date, location and trade name of product (3) justification for application, product quantity applied (4) application machinery used and the operator (5) the common name of the pest(s), disease(s) or weed(s) treated	Farm records are available and complete	X				
4.2.8.8	Is surplus application mix or tank washings is disposed of in a way not to contaminate the ground water.	Verify whether it is secured and documented that the producer is aware of national or local legislation and that legislation is observed. When surplus application mix or tank washings are applied onto designated fallow land, it can be demonstrated that this is legal practice and all the treatments have been recorded in the same manner and detail as a normal plant protection product application. Surface water contamination has been avoided.	Confirmation by farmer/ employees, farm records, reports of the further use of surplus application mix.	X				
4.2.9.1	Are plant protection products are stored in accordance with local regulations in a secure, appropriate storage? Potential contamination of the ground water	Verify whether the plant protection product storage facilities comply with all the relevant current national, regional and local legislation and regulations. The plant	Local inspection of the storage facilities.	X				

Ref. No. ISCC 202	Requirements	Verification guidance	Evidence / documents	Category		Findings	Con-formity	
				Major Must	Minor Must		No	Yes
	must be avoided.	<p>protection product storage facilities are kept secure under lock and key. Appropriate storage facilities are:</p> <ol style="list-style-type: none"> (1) structurally sound and robust (2) have a sealed floor (3) built of materials or located so as to protect against temperature extremes (4) built of materials that are fire resistant (Minimum requirement RF 30, e.g. 30 minutes resistance to fire) (5) have sufficient and constant ventilation of fresh air to avoid a build up of harmful vapours (6) are located in areas with sufficient illumination both by natural or by artificial lighting, to ensure that all product labels can be read easily on the shelves. (7) located in a separate space independent from any other materials. 						
4.2.9.2	Do facilities exist for measuring and mixing plant protection products?	Verify whether the plant protection product storage facilities or the plant protection product filling/mixing area if this is different, have measuring equipment whose graduation for containers and calibration verification for scales has been verified annually by	Confirmation by local inspection of the plant protection product storage facilities and/ or filling mixing area and the measuring cups and scales.	X				

Ref. No. ISCC 202	Requirements	Verification guidance	Evidence / documents	Category		Findings	Con- formity	
				Major Must	Minor Must		No	Yes
		the producer to assure accuracy of mixtures and are equipped with utensils, e.g. buckets, water supply point etc. for the safe and efficient handling of all plant protection products which can be applied.						
4.2.9.3	Are there facilities to deal with spillage to avoid contamination of the ground water?	Verify whether the plant protection product storage facilities and all designated fixed filling/mixing areas are equipped with a container of absorbent inert material such as sand, floor brush and dustpan and plastic bags, that must be signposted and in a fixed location, to be used immediately in case of spillage of plant protection product.	Confirmation by means of local inspection of the storage and filling/mixing facilities.	X				
4.2.9.4	Is the product inventory documented and readily available?	Verify whether a stock inventory which indicates the contents (type and quantity) of the store is available and is updated at least every 3 months. Quantity refers to how many bags, bottles, etc., not on milligram or centilitre basis.	Stock inventory.		X			
4.2.9.5	Are all plant protection products stored in their original package?	Verify that all the plant protection products that are currently in the storage are kept in the original containers and packs, in the case of breakage only; the new package must contain all the information of the original label.	Local inspection of the storage facilities.	X				
4.2.9.6	Are liquids not stored on shelves above powders?	Verify whether all the plant protection products that are liquid formulations	Local inspection of the storage facilities.		X			

Ref. No. ISCC 202	Requirements	Verification guidance	Evidence / documents	Category		Findings	Con- formity	
				Major Must	Minor Must		No	Yes
		are stored on shelving, which is never above those products that are powder or granular formulations.						
4.2.9.7	Will obsolete plant protection products be securely maintained and identified and disposed of by authorised or approved channels?	Verify whether there are documented records that indicate that obsolete plant protection products have been disposed of by officially authorised channels. When this is not possible, obsolete plant protection products are securely maintained and identifiable.	Local inspection of the storage facilities, documentation about the disposal of the plant protection products.		X			
4.2.10.1	Is the re-use of empty plant protection product containers for purposes other than containing and transporting of the identical product is avoided?	Verify whether there is evidence that empty plant protection product containers have not been or currently are not being re-used for anything other than containing and transporting of the identical product as stated on the original label.	Visual inspection of the farm/ plantation.		X			
4.2.10.2	Does the disposal of empty plant protection product containers occur in a manner that avoids exposure to humans and the environment?	Verify whether the system used to dispose of empty plant protection product containers ensures that people cannot come into physical contact with the empty containers. The risk of contamination of the environment, watercourses and flora and fauna is minimised.	Visual inspection of the farm/ plantation		X			
4.2.10.3	Are official collection and disposal systems used when available?	Check if official collection and disposal systems exist, and if there are documented records of participation by the producer.	Confirmation by means of the official collection system and confirmations of disposal.		X			
4.2.10.4	Are empty containers rinsed either via the use of	Verify whether empty containers are rinsed sufficiently, either via the use of	Inspection of the empty containers, control of	X				

Ref. No. ISCC 202	Requirements	Verification guidance	Evidence / documents	Category		Findings	Con-formity	
				Major Must	Minor Must		No	Yes
	an integrated pressure rinsing device on the application equipment, or at least three times with water?	an integrated pressure rinsing device on the application equipment, or at least three times with water. The rinsate from empty containers is returned to the application equipment tank. Local regulations regarding disposal or destruction of containers are followed.	the clear written instructions, interview of farmer/ employees.					
4.2.10.5	Do the premises have adequate provisions for waste disposal?	Verify whether the farm has designated areas to store litter and waste. Different types of waste are identified and stored separately.	Confirmation by local inspection of the production area and the waste-storage areas. Interview with farmer/ employee.		X			
4.2.10.6	Is there is a farm waste management plan? Does waste recycling avoids or reduces wastage and avoids the use of landfill or burning.	Verify whether a comprehensive, current, documented plan that covers wastage reduction, pollution and waste and recycling is available. Air, soil, water, noise and light contamination must be considered. The plan shall not lead to disposal sites or waste-burning.	Documented plan and ist implementation.		X			
4.3.1.1	Is a written health, safety and hygiene policy and procedures including issues of risk assessment in place?	Verify whether the health, safety and hygien policy includes the points identified in the risk assessment. This can include accident and emergency procedures, hygiene procedures, dealing with any identified risks in the working situation etc. The policy must be reviewed and updated when the risk assessment changes.	Complete and up to date risk assessment.		X			

Ref. No. ISCC 202	Requirements	Verification guidance	Evidence / documents	Category		Findings	Con-formity	
				Major Must	Minor Must		No	Yes
4.3.1.2	Are first aid kits present at all permanent sites and in the vicinity of fieldwork?	Verify whether complete and maintained first aid kits according to national regulations and recommendations must be available and accessible at all permanent sites and for transport to the vicinity of the work.	Visual inspection: First aid kits are available and complete		X			
4.3.1.3	Are workers (including subcontractors) equipped with suitable protective clothing in accordance with legal requirements and/ or label instructions or as authorised by a competent authority? Is protective clothing cleaned after use and stored so as to prevent contamination of clothing or equipment?	Verify whether complete sets of protective clothing (e.g. rubber boots, waterproof clothing, protective overalls, rubber gloves, face masks, etc.), which enable label instructions and/ or legal requirements and/ or requirements as authorised by a competent authority to be complied with are available, used and in a good state of repair? This includes appropriate respiratory, ear and eye protection devices, where necessary. Protective clothing is regularly cleaned, according to a schedule adapted to the type of use and degree of soiling. Cleaning the protective clothing and equipment includes the separate washing from private clothing and glove washing before removal. Dirty, torn and damaged protective clothing and equipment and expired filter cartridges should be disposed of. Single-use items (e.g. gloves, overalls, etc.) have to be disposed of after one use. All the protective clothing and equipment	Visual inspection: protective clothing is complete and clean and is used according to requirements/ instructions. Cleaning instructions are available.	X				

Ref. No. ISCC 202	Requirements	Verification guidance	Evidence / documents	Category		Findings	Con-formity	
				Major Must	Minor Must		No	Yes
		including replacements filters etc. are stored apart and physically separate from the plant protection products/ any other chemicals which might cause contamination of the clothing or equipment in a well-ventilated area.						
4.3.1.4	Are potential hazards clearly identified by warning signs and placed where appropriate?	Verify whether permanent and legible signs indicate potential hazards, e.g. waste pits, fuel tanks, workshops, access doors of the plant protection product/ fertilizer/ any other chemical storage facilities as well as the treated crop etc. Warning signs must be present.	Visual inspection of farm/ plantation		X			
4.3.1.5	Are records kept for training activities and attendees?	Verify whether records are available, including the topic covered, the trainer, the date and attendees.	Complete training records		X			
4.3.1.6	Do all workers handling and/ or administering chemicals, disinfectants, plant protection products, biocides or other hazardous substances and all workers operating dangerous or complex equipment as defined in the risk assessment have certificates of competence, and/ or details of other such qualifications.	Verify whether records are available and identify workers who carry out such tasks, and show certificates of training or proof of competence.	Complete records; interview with employees	X				
4.3.1.7	Did all workers receive	Verify whether workers can demonst-	Relevant documentati-					

Ref. No. ISCC 202	Requirements	Verification guidance	Evidence / documents	Category		Findings	Con- formity	
				Major Must	Minor Must		No	Yes
	adequate health and safety training and have been instructed according to the risk assessment?	rate competency in responsibilities and tasks through visual observations. If at time of inspection there are no activities, there must be evidence of instructions.	on, Interview with relevant personnel		X			
4.3.1.8	Do workers have access to clean food storage areas, designated dining areas, hand washing facilities and drinking water?	Verify whether a place to store food and to eat must be available. In addition, hand washing facilities and potable drinking water must be available to workers.	Visual inspection, interview with personnel		X			
4.3.1.9	Are on site living quarters habitable and have the basic services and facilities?	Verify whether the living quarters for the workers on farm are habitable, have a sound roof, windows and doors, and have the basic services of running water, toilets and drains.	Visual inspection, interview personnel		X			
4.3.2.1	Is the accident procedure evident within ten meters of the plant protection product/ chemical storage facilities?	Verify whether the accident procedure displays the basic steps of primary accident care and is accessible by all individuals within ten meters of the plant protection product/ chemical storage facilities and designated mixing areas.	Visual inspection		X			
4.3.2.2	Are facilities available to deal with accidental operator contamination?	Verify whether all plant protection product/ chemical storage facilities and all filling/mixing areas present on the farm have eye wash capability, a source of clean water no more than 10 meters distant, a complete first aid kit and a clear accident procedure with emergency contact telephone numbers or basic steps of primary accident	Visual inspection		X			

Ref. No. ISCC 202	Requirements	Verification guidance	Evidence / documents	Category		Findings	Con- formity	
				Major Must	Minor Must		No	Yes
		care, all permanently and clearly signed.						
4.3.2.3	Are there procedures dealing with re-entry times on the farm after plant protection products have been applied?	Verify whether there are clear documented procedures which regulate all the re-entry intervals for plant protection products applied to the crops according to the label instructions.	Documentation is available, interview personnel	X				
4.4.1	Has a self declaration on good social practice regarding human rights been communicated to the employees and signed by the farm management and the employees' representative?	Verify whether the farm management and the employee's representative have signed and displayed a self-declaration assuring good social practice and human rights of all employees. The self-declaration must be in language appropriate to workers and surrounding communities. This declaration contains commitment to the ILO core labour standards, respect for living wage, respect for the social environment, respect for legal land titles, sufficient compensation for communities, commitment to solve social conflicts, fair contract farming arrangements.	Self declaration is available and complete		X			
4.4.2	Are the equality principles part of the employment conditions?	Verify whether evidence is available that the farm provides equality of opportunity and treatment regardless of race, colour, sex, religion, political opinion, nationality, social origin or other distinguishing characteristic (ILO conventions 100 and 111).	Separate interview with farmer and employees' representatives	X				
4.4.3	There is no indication of	Verify whether a publicly available	Separate interview with	X				

Ref. No. ISCC 202	Requirements	Verification guidance	Evidence / documents	Category		Findings	Con-formity	
				Major Must	Minor Must		No	Yes
	discrimination (distinction, exclusion or preference) practiced that denies or impairs equality of opportunity, conditions or treatment based on individual characteristics and group membership or association. For example, on the basis of: race, caste, nationality, religion, disability, gender etc.	equal opportunities policy including identification of relevant/ affected groups in teh local environment is available.	farmer and employees' representatives					
4.4.4	There is no indication of forced labour at the farm	Verify whether no forced labor is used in the meaning of ILO Convention 29 and 105.	Separate interview with farmer and employees' representatives	X				
4.4.5	Do workers have the freedom to join labour organizations or organize themselves to perform collective bargaining? Workers must have the right to organize and negotiate their working conditions. Workers exercising this right should not be discriminated against or suffer repercussions.	Verify whether all employees are free to establish and to join organizations of their own choice. There is evidence that the employer imports the establishment and/or there is no evidence that the employer blocks effective functioning of worker-committees where representatives are elected by the workers. There is evidence of acceptance of Collective Bargaining Agreements. Trade union members are guaranteed the possibility to fulfil their tasks at least outside of the regular working hours. The employment conditions regarding freedom of association and collective bargaining are in	Separate interview with farmer and employees' representatives, workers' interviews with self-selected/anonymous workers	X				

Ref. No. ISCC 202	Requirements	Verification guidance	Evidence / documents	Category		Findings	Con- formity	
				Major Must	Minor Must		No	Yes
		accordance with all national and local legislation and ILO Conventions 87 and 98.						
4.4.6	Does the farm pay a living wage which meets at least legal or industry minimum standards?	Verify whether the company's pay slips demonstrate that living wages meet at least legal or industry minimum standards and are sufficient to meet basic needs of personnel and to provide some discretionary income.	Separate interview with farmer and employees' representatives, pay slips	X				
4.4.7	Do the person responsible for workers' health, safety and good social practice and the elected individual(s) of trust have knowledge about and/or access to recent national labour regulations/collective bargaining agreements?	Verify whether he responsible person and the elected person of trust demonstrate awareness and/or access to national regulations concerning: Gross and minimum wages, working hours, union membership, anti-discrimination, child labour, labour contracts, holiday and maternity leave, medical care and pension/gratuity and regular two way communication.	Separate interview with farmer and person responsible for workers' health, safety and good social practice.		X			
4.4.8	Are all impacts for surrounding communities, users and land owners taken into account and sufficiently compensated for?	Verify whether a participatory social impact assessment has been conducted, and the report is publicly available in appropriate language to surrounding communities. On the basis of that report report a continued dialogue with surrounding communities is in place. Documents of regular meetings with communities (with two-way communication) and local government with listed risks and/or impacts and	Separate interview with farmer and employees' representatives, if necessary information from regional administration and NGOs.		X			

Ref. No. ISCC 202	Requirements	Verification guidance	Evidence / documents	Category		Findings	Con- formity	
				Major Must	Minor Must		No	Yes
		evidence of minuted negotiations or resolution processes are compiled.						
4.4.9	Does the management hold regular two-way communication meetings with their employees where issues affecting the business or related to worker health, safety and welfare can be discussed openly?	Verify whether at least two meetings a year are held between management and employees. Matters related to the business and worker health, safety or welfare can be discussed without fear, intimidation or retribution. Records from such meetings are kept and the concerns of the employees are recorded. The elected person of trust should assign an independent mediator by name and address.	Separate interview with farmer and employees' representatives, reports on these meetings.		X			
4.4.10	Is there at least one worker or a workers' council elected freely and democratically who represent the interests of the staff to the management?	Verify whether documentation is available that demonstrates that a clearly identified, named person of trust and/or a workers' council representing the interests of the staff to the management is elected by all employees and recognized by the management. This person shall be able to communicate complaints to the management.	Documentation is available and complete, separate interview with farmer and employees' representatives.		X			
4.4.11	Is there a complaint form and/or procedure available on the farm, where employees and affected communities can make a complaints?	Verify whether a complaint form and/or procedure are available for farm employees and surrounding communities. They have been made aware of its existence and complaints or suggestions can be made at any time. Complaints and their solutions from the last 24 months are docu-	Complaint form is available. Separate interview with farmer and employees' representatives		X			

Ref. No. ISCC 202	Requirements	Verification guidance	Evidence / documents	Category		Findings	Con-formity	
				Major Must	Minor Must		No	Yes
		mented and accessible.						
4.4.12	Do all children living on the farm have access to quality primary school education?	Verify whether all children at primary schooling age (according to national legislation) living on the farm have access to primary school education, either through provided transport to a public primary school or through adequate on-site schooling. This is in accordance with the International Covenant on Economic, Social and Cultural Rights, Art. 13.	List of all school-aged children, availability of schools, class rooms and transport. Separate interview with farmer and employees' representatives.	X				
4.4.13	Are there are records that provide an accurate overview of all employees (including seasonal workers and subcontracted workers on the farm) and indicate full names, a job description, date of birth, date of entry, wage and the period of employment?	Verify whether records demonstrate clearly an accurate overview of all employees (including seasonal workers and subcontracted workers) working on the farm. Records contain wage and period of employment. Records must be accessible for the last 24 months.	Availability of respective documentation. Separate interview with farmer and employees' representatives.		X			
4.4.14	Are there no minor employes?	Verify whether the minimum age complies with all local and national legislation as well as with ILO Convention 138 and 182. Documents include recording of workers' date of birth and documented evidence that the employer is aware of prevailing legislation. Children within the age of compulsory schooling must not be employed during school hours. Young	Birth dates of employees and workers, separate interview with farmer and employees' representatives.	X				

Ref. No. ISCC 202	Requirements	Verification guidance	Evidence / documents	Category		Findings	Con- formity	
				Major Must	Minor Must		No	Yes
		workers (15-18) must not undertake hazardous work that jeopardizes their health, safety or morals. All forms of slavery or practices similar to slavery, forced or compulsory labour of children is prohibited.						
4.4.15	Do all employees are provided with fair legal contracts?	Verify whether for every employee indicated in the records, a contract can be shown to the auditor on request. Both the employee as well as the employer has signed them. Records must be kept for at least 24 months. Where a registration system exists, copies of working contracts are registered with the labour authority of the country of production.	Control of random samples of contracts. separate interview with farmer and employees' representatives.		X			
4.4.16	Does a a time recording system show daily working time and overtime on a daily basis for all employees?	Verify whether a time recording system that makes working hours and overtime transparent for employees and employer is available. Working times of all employees during the last 24 months are documented	Random sample of documents on working hours.		X			
4.4.17	Do the working hours and breaks of the individual worker are indicated in the time records and comply with legal regulations and/or collective bargaining agreements?	Verify wheter documented working hours, breaks and rest days are in line with legal regulations and/or collective bargaining agreements. Records indicate that regular weekly working hours do not exceed 48 hours. N/A for supervisors or management. Rest breaks/days are also documented during peak season. Overtime shall be	Random sample of documents on working hours. Separate interview with farmer and employees' representatives.		X			

Ref. No. ISCC 202	Requirements	Verification guidance	Evidence / documents	Category		Findings	Con- formity	
				Major Must	Minor Must		No	Yes
		voluntary and shall always be compensated at a premium rate.						
4.4.18	Do pay slips document the conformity of payment with at least legal regulations and/or collective bargaining agreements?	Verify whether Wages and overtime payment documented on the pay slips are in line with legal regulations (minimum wages) and/or collective bargaining agreements (if applicable). If payment is calculated per unit, employees (on average) shall be able to gain the legal minimum wage within regular working hours.	Random samples of pay slips match with working hours. Separate interview with farmer and employees' representatives.		X			
4.4.19	Are other forms of social benefits offered by the employer to employees, their families and/or community	Verify incentives (please specify in quantities if possible): Incentives for good working performance, bonus payment, support of professional development, family friendliness, medical care/ health provisions, improvement of social surroundings etc. are offered.	Interviews on special offers for employees and families.		X			
4.4.20	Is mediation available in case of social conflict?	Verify, whether an independent mediator is assigned by name and address by the elected person of trust.	Separate interview with farmer and employees' representatives.		X			
4.4.21	Are fair and transparent contract farming arrangements in place?	Verify whether, the contracts are on paper in the appropriate language and consigned copies are available with both parties. Essential indicators are: amount, price, quality, delivery dates documented transparent and clear?	If applicable contract details are available.		X			
4.4.22	Biomass production does	Verify whether biomass production	Separate interview with					

Ref. No. ISCC 202	Requirements	Verification guidance	Evidence / documents	Category		Findings	Con-formity	
				Major Must	Minor Must		No	Yes
	not impair food security	does not replace stable crops and does not impair the local food security. Local food prices do not rise as a direct effect of biomass production	farmer and employees' representatives. If necessary information from NGOs		X			
4.5.1	Can the producer prove that the land is used legitimately and that traditional land rights have been secured?	Verify whether Documents show legal ownership or lease, history of land tenure and the actual legal use of the land. The producer must identify existing land rights and does respect them (see Principle 1).	Respective contracts are available, land register, if necessary information by regional administration and NGOs.	X				
4.5.2	Is there awareness of, and compliance with, all applicable regional and national laws and ratified international treaties	Verify whether the producer can demonstrate awareness of his responsibilities according to the applicable laws and if applicable laws are being complied with.	Separate interview with farmer and employees' representatives; respective documentation is available.	X				
4.6.1	Is a recording system established for each unit of production. These records must be kept in an ordered and up-to-date condition for at least 3 years	Verify whether current records provide a history of biomass production of all production areas	Production reports	X				
4.6.2	Are records kept for the description of the areas in use	Verify if documentation system complies with at least the following requirements: (1) The description of the whole agricultural area is carried out along a list of parameters to be assessed: a. Lot number b. Lot size	Documentation system is plausible and complete.	X				

Ref. No. ISCC 202	Requirements	Verification guidance	Evidence / documents	Category		Findings	Con- formity	
				Major Must	Minor Must		No	Yes
		<p>c. Type of crop</p> <p>(2) Each lot (as part of the whole agricultural area) is depicted as traverse in geographic coordinates with a precision of 20 metres for each measuring point.</p> <p>a. The depiction of simple lot shapes can easily be realised with the help of satellite images.</p> <p>b. For very complex shapes, the real lot can be approximated by a polygon. The measuring points on each end of the lines framing the polygon then have to meet the required precision of 20 metres.</p> <p>c. A small number of measuring points may suffice for the approximation through a polygon as long as the lot size on the map does not deviate from the specification in (1) by more than 10%.</p> <p>d. If suitable maps or tables specifying the requested information do not exist, it is permitted to identify lots</p>						

Ref. No. ISCC 202	Requirements	Verification guidance	Evidence / documents	Category		Findings	Con-formity	
				Major Must	Minor Must		No	Yes
		with the help of tools like Google Earth. The measuring points can be set in the image as place marks manually and the results (geo-coordinates) for these place marks are delivered by the tool for documentation.						
4.6.3	Do subcontractors comply fully with the ISCC standard?	Verify whether respective documents are available. Relevant subcontractors are enterprises that work on behalf of the producer (e.g. seeding, fertilizing, pest control, harvesting). Relevant subcontractors must be regarded in the audit. The producer must provide evidence of respective contracts with the subcontractor ensuring that the auditor gets access to relevant information. The producer must also accept that ISCC approved certifiers are allowed to verify the assessments through a physical inspection where there is doubt. The producer is responsible for observance of the control points applicable to the tasks performed by the subcontractor by checking and signing the assessment of the subcontractor for each task and season contracted.	Contracts with subcontractors and all relevant documents are available Documentation is available with producer.	X				

Ref. No. ISCC 205	Requirements	Verification guidance	Evidence/ documents	Does not apply: x Applies partially: (x)			Findings	Conformity?	
				1. Audit	Residue	Old plant		No	Yes
4.1 (1)	Are disaggregated default values used?	Verify whether this is noted correctly on the self-declaration of the farmer that is now part of the random sample. Verify whether the correct default values were applied.	Used default values match respective biomass.						
4.1 (2)	Are actual values used?	If the farmer has forwarded an actual value within its self-declaration to the first gathering point and is now part of the random sample, verify the respective calculation and whether it is documented and calculated according to ISCC 205 and this template.	Delivery note at first gathering point contains actual value. Documentation of actual value and its calculation.						
4.1 (3)	Is a combination of disaggregated default values and actual values used?	Verify according to 4.1 (1) and 4.1 (2)	See above						
4.1	If disaggregated default values are used, are the correct values chosen according to BioNachV and BLE-Guideline „Sustainable Biomass Production“ and Directive 2009/28/EC?	Verify whether used disaggregated default values and biomass produced and delivered to first gathering point match.	Documentation of biomass production and delivery to first gathering point.						

Ref. No. ISCC 205	Requirements	Verification guidance	Evidence/ documents	Does not apply: x Applies partially: (x)			Findings	Conformity?	
				1. Audit	Residue	Old plant		No	Yes
4.2.2	Were all relevant GHG emissions taken into account?	Verify whether as a minimum the following aspects have been taken into account in the GHG calculation: <ul style="list-style-type: none"> - Emissions from cultivation, harvest and handling of biomass - Emissions from the use of chemicals, fertilizers and diesel - Emissions from electricity consumption 	Documentation of GHG calculation that takes account of all mentioned relevant factors in a transparent way.						
4.2.2	Were at least the following data gathered on site or respectively are available? <ul style="list-style-type: none"> - Amount and type of main product (yield per hectare and year; if drying takes place mass of dried main product) - Diesel consumption per year and hectare - Electricity consumption (kWh per hectare and year) and source - Amount and type of used fertilizer and pesticides (kg per hectare and year) 	Verify plausibility of respective data; verify whether further inputs and outputs occur	Reports on incoming and outgoing material, field records, delivery notes, flow meters, invoices, documentation on fertilization etc.						
4.2.2 and 4.2.1.2	Were only the following data taken from literature (Directive 2009/28/EC, BioNachV)? <ul style="list-style-type: none"> - Emission factor diesel (kg CO₂eq/l Diesel) 	Verify whether if literature data has been used the respective sources and year of publication are documented, if necessary verification of sources themselves.	Documentation of data, including source and year of publication						

Ref. No. ISCC 205	Requirements	Verification guidance	Evidence/ documents	Does not apply: x Applies partially: (x)			Findings	Conformity?	
				1. Audit	Residue	Old plant		No	Yes
	<ul style="list-style-type: none"> - Emission factor fertilizer production and field emissions (kg CO₂eq/kg fertilizer) - Emission factor regional electricity mix (kg CO₂eq/kWh) 								
	Was data (e.g. emission factors) determined by own measurements? If yes, is the methodology transparently documented?	If data comes from own measurements, verify if documentation is available and transparent.	Documentation of measurements, results and methodology.						
4.2.2	Were emissions from cultivation calculated according to respective formula (see ISCC 205, 4.2.2)? Are all inputs for the single factors of the formula documented and verifiable (see also 4.2.1.1)? Are inputs and results available in the required units?	Verify whether the calculation of GHG emissions for agricultural production took place according to the formula and whether all relevant inputs are taken into account. Verify whether the respective systematics have been used for the units of inputs, intermediate results and final results.	Documentation of input data for the calculation (in particular fertilizer, diesel, electricity, pesticides as well as the respective emission factors). With regard to proof and respective documentation see above. Transparent documentation of calculation and results.						
4.2.3	If land use change took place after the cut-off date of January 2008 were they complying with ISCC principle 1?	Verify whether land use change took place. Verify whether land use change was in line with ISCC principle 1. For this see template No. 2 in this document.	See template No. 2 Audit of farm/ plantation						
4.2.3	Was land use change reported that is in line with ISCC prin-	Verify whether calculation of actual values took place in the case of land	Information on self-declaration and de-						

Ref. No. ISCC 205	Requirements	Verification guidance	Evidence/ documents	Does not apply: x Applies partially: (x)			Findings	Conformity?	
				1. Audit	Residue	Old plant		No	Yes
	inciple 1 no disaggregated default value can be used. A calculation of actual GHG values must take place.	use change and whether emisisions from land use change were considered.	livery note; see also template No. 2 Audit farm/ plantation in this document.						
4.2.3	If land use change took place was the carbon stock of the reference area (area before conversion to agricultural land) and the cultivation area (area after conversion into agricultural land) clearly determined?	Also see template No. 2, Audit of farm/ plantation. Verify whether the land categories before and after conversion are clearly named and a carbon stock is assigned to them. Verify whether for the assignment of carbon stocks IPCC data was used and whether the applied land definitions and land categories are chosen according to ISCC 205, Directive 2009/28/EC, BioNachV, BLE Guideline „Sustainable biomass production“ and Commission Decision of 10 June 2010 on guidelines for the calculation of land carbon stocks for the purpose of Annex V to Directive 2009/28/EC (notified under document C(2010) 3751) (2010/335/EU).	<ul style="list-style-type: none"> - See also template No. 2 Audit Farm/Plantation - Transparent documentation of GHG calculation, including the land categories used for the calculation of net GHG emissions from land use change (reference area, cultivation area) - Results for emisisions from land use change 						
4.2.3	If a bonus for the use of formerly degraded land is being applied, has this land been identified and is it documented according to ISCC 205, Directive 2009/28/EC, Bio-NachV and BLE-guideline „Nachhaltige Biomasseherstellung“?	Verify whether respective proofs for the categorization of an area as formerly degraded land is available.	<ul style="list-style-type: none"> - Satellite images - Reports by a recognized expert (e.g. soil analysis) - Time series of yield data 						
4.2.3	Were net GHG emissions from	Verify whether the calculation of	Transparent docu-						

Ref. No. ISCC 205	Requirements	Verification guidance	Evidence/ documents	Does not apply: x Applies partially: (x)			Findings	Conformity?	
				1. Audit	Residue	Old plant		No	Yes
	land use change calculated according to the respective formula (see ISCC 205, 4.2.3)? Are all inputs for the single factors of the formula documented and verifiable? Are all inputs and results available in the required units?	GHG emissions from land use change took place according to the respective formula and whether all relevant inputs have been taken into account, in particular: - Carbon stock of reference are per hactar - Carbon stock of cultivation area per hectar - Yield per hectar and year	mentation of the calculation and documentation of results and of input data.						
4.2.5	If the farm/ plantation and not the first gathering point is responsible for the declarati- on of transort emissions, were teh respective GHG emissions from transport calculated correctly according to the formula (see ISCC 205, 4.2.5) and declared or added to the GHG emissions of the biomass produced? Have all inputs for the single factors of the formula been documented and are verifiable (see also 4.2.1.1 and ISCC 204, 4.1.3.1 in template No. 3 traceability and mass balance system of the audit procedures for first gathering point)?	Verify whether the following information is available and plausible: - Transport distance loaded and empty - Mode of transport - Amount of transported product	- List of suppliers and their addresses, list of customers and their addresses - Delivery notes - Weighbridge tickets - Information from suppliers and transport companies and documentation with respect to empty transport distances.						
		Verify whether the following information is availabe: - Emission factor fuel - Fuel consumption loaded - Fuel consumption empty Data can come from literature or can be gathered	Documentation of information, source and year of publication if data comes from literature. Transparent documentation of actual						

Ref. No. ISCC 205	Requirements	Verification guidance	Evidence/ documents	Does not apply: <input type="checkbox"/> x Applies partially: <input checked="" type="checkbox"/> (x)			Findings	Conformity?	
				1. Audit	Residue	Old plant		No	Yes
			data (e.g. fuel consumption) and the respective detection. Documentation of calculation and results.						

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