

ISCC Audit Procedures for First Gathering Points 1.03

First gathering points (sustainable biomass)

No.	Template	Remarks	Risk level	Audit Intensity	Page
1	Basic data			Not relevant	2
2	Farms	Risk assessment of farms for selection of the sample	High	Increase of the sample by 100%	4
			Medium	Increase of the sample by 50%	
			Regular	Minimum 3% (EU) or 5% (non EU member states) of the relevant farms	
3	Management system	Risk assessment according ISCC 207		Not relevant	8
4	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	14
			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	
5	Greenhouse gas emissions		See No. 4	See No. 4. Not relevant for individual GHG calculations where yearly data has to be verified	22
6	Traceability and mass balance (Collection points/warehouses)	Should only be applied if the first gathering point also receives raw material from collecting points and/or warehouses. Within Template No. 3 the risk of a flawed documentation has to be evaluated. The risk level determines the audit intensity	High	10% of all collecting points/warehouses delivering to first gathering point. Documents of three successive months should be checked completely	26
			Medium	7,5% of all collecting points/warehouses delivering to first gathering point. Documents of one month should be checked completely and random samples should be taken from three successive months	
			Regular	5% of all collecting points/warehouses delivering to first gathering point. Documents taken from random samples of three successive months should be checked	
7	Non-conformity list	Defined list of all points marked „no“ in the column Conformity		Not relevant	35

First gathering point of biomass		
1	Country	
2	Company name	
3	Location and address	
4	Geo coordinates {degrees (°)/ minutes (') / seconds (")}	(For example: N50° 31' 14.941" E8° 24' 34.020")
5	ISCC registration No.	(is required prior to the audit)
6	Individual calculation of the greenhouse gas emissions	yes: <input type="checkbox"/> no: <input type="checkbox"/> (Use of default values)
7	All suppliers of sustainable raw material (farmers) are certified under a national scheme exclusively	yes: <input type="checkbox"/> (FGP exclusively receives sustainable biomass from farmers certified under a national certification scheme .) no: <input type="checkbox"/>
8	Name of responsible unit manager	
9	Name of relevant service providers/subcontractors	
10	Name of certification body	
11	Registration No. certification body	
12	Name of auditors	
13	Date of the audit	

General guidelines:

The procedures for first gathering points contain seven templates, which should be used by the auditor when conducting the audit. Prior to the audit “sustainability risks” associated with farms/plantations should be evaluated and respective samples identified (s.a. template 2). The audit of collecting points/warehouses is part of the audit of the first gathering point and has to take place at the same time. The risk of a flawed documentation will be evaluated in terms of the risk levels high, medium and regular, based on the procedure described at the end of template 3, page 11 according document ISCC 207. The risk level will drive audit intensity (s.a. page 1 and 11) and the sample size of collecting points/warehouses delivering to the first gathering point. Figures have to be rounded up.

Farms participating in a national certification scheme (e.g. Hungary) are considered as individually certified. These farms are not subject of the sample to be audited and do not have to sign a self declaration. If point 7 of the basic data is indicated “yes”, within template 2 only the first two requirements need to be checked. In this case, the first gathering point can only accept sustainable material from such individually certified farms. The entire template 2 has to be checked, if the first gathering point receives sustainable material from individually certified farms as well as from farms not individually certified farms.

Some requirements of the templates will not or only be partly relevant, as at the point in 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 the decision in column „findings“. Every “no” requires the definition of corrective measures (s.a. template 7), 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 203	Requirements	Verification guidance	Evidence/ documents	Does not apply: x Applies partially: (x)			Findings	Conformity?	
				1. audit	residues			No	Yes
	In case all farms delivering sustainable biomass to the first gathering point are participating in a national certification scheme (individually certified), the participation in the scheme has to be validated.	Check certification of all suppliers of sustainable biomass.	Certification of all suppliers are available. All suppliers are verified participants in the respective national certification scheme.						
		According to the sample of farms, check delivery notes and the respective certification schemes' control documents (see below for method of sample calculation).	Delivery notes are complete and fulfil the requirements. Control documents of the national scheme are available.						
4.2.2.1	Is a list of all farms available which deliver sustainable biomass to the first gathering point?	Check whether the list with name and address of the farm is available	List is available and fulfils requirements						
4.2.2.1	Is a valid and signed self declaration according to ISCC 202-02 or 202-03 available for every farm (alternatively statement of	Check whether self declarations are valid, signed and complete by using above list	Number of self declarations is consistent with above list. Self declarations are signed and valid						

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Does not apply: x Applies partially: (x)			Findings	Conformity?	
				1. audit	residues			No	Yes
	conformity for farms already audited on voluntary bases)?								
4.2.2.2 ISCC 202-01, 4.1 ISCC 207: 4.3.2(1) 4.4.2, 4.4.3, 4.4.4, 4.5	Risk assessment of farms/plantations which deliver sustainable biomass to the first gathering point and calculation of the sample	<p>Define the geographic zone out of which farms deliver to the first gathering point.</p> <p>Evaluate the risks by taking into account also regional specifics, involvement of local experts, utilisation of databases and information according to ISCC 202-01, Attm. 1.</p> <p>Evaluate in particular following risk factors:</p> <ul style="list-style-type: none"> • Distance to “No Go-Areas” (Forest, grassland with high biodiversity, etc.) • Reliability of the first gathering point • Knowledge regarding land use change within the region • Heterogeneity of farms/plantations, etc. <p>Allocate the risk into one of the risk categories:</p> <ul style="list-style-type: none"> • Regular (Factor 1,0) • Medium (Factor 1,5) 	Risk evaluated and sample size defined					n.a.	n.a.

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Does not apply: x Applies partially: (x)			Findings	Conformity?	
				1. audit	residues			No	Yes
		<ul style="list-style-type: none"> High (Factor 2,0) Calculate the sample size by multiplying number of farms/estates times 3/100 (EU member states) or 5/100 (Non EU) times the factor from the risk category and round the figure (round up commercially). Example: 100 EU farms, medium risk → $100 * 3 / 100 * 1,5 = 4,5$ 5 farms have to be selected Figures have to be rounded up.							
4.2.2.2	Selection of farms for verifying compliance with sustainability requirements	Sample selection should be based on following factors: <ul style="list-style-type: none"> Number of different plant species with respect to delivered biomass (if possible these should be represented by the sample) Different farm sizes Geographic location (e.g. vicinity to critical areas/"No Go-Areas" Individual GHG calculation by farms (if applicable, they should 	Farms have been selected by name					n.a.	n.a.

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Does not apply: x Applies partially: (x)			Findings	Conformity?	
				1. audit	residues			No	Yes
		be represented by the sample) • Minimum of 25% of farms should be randomly selected							
4.2.2.2 ISCC 207, 4.5	All farms/estates have received positive audit results	The auditor may increase the sample size during the audit if this is needed to come to a representative conclusion		x					

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Does not apply: x Applies partially: (x)			Findings	Conformity?	
				1. audit	residues			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 (paper, 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?	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 (at least one) to ensure implementation and maintenance of the sustainability requirements for every critical control point?	Check for critical control points such as biomass sourcing, logistics, inventory, sales and distribution, quality assurance etc.	Organigram, job descriptions, task and responsibility descriptions within the management system, interview of personnel						
4.1.2.2	Has the company nominated employees for	Check tasks and	Organigram, job descriptions, task and						

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Does not apply: x Applies partially: (x)			Findings	Conformity?	
				1. audit	residues			No	Yes
	updating the management system and documents?	responsibilities	responsibility descriptions, distribution lists, interview of personnel						
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) for first gathering point, related collecting points/warehouses, subcontractors and service providers	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 relevant control points?	Check procedures (e.g. regarding traceability, mass balance, GHG calculation etc.) at critical control points (e.g. biomass sourcing, logistics, inventory control, sales and distribution, quality assurance etc.)	Material flow diagrams, standard operating procedures, job descriptions, task/responsibility descriptions, contractual agreements with						

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Does not apply: x Applies partially: (x)			Findings	Conformity?	
				1. audit	residues			No	Yes
			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 (intake, silos, warehouse, etc.)	Weighbridge ticket, sensor display, computer system reports, display, (process parameters, filing status, etc.)						
4.1.4	Are following documents, records, reports, information, data available for first gathering point and related collecting points/warehouses?	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						
			List of farms and respective self declarations						
			Latest and signed ISCC terms of use. Check www.iscc-system.org						
			List of collecting points/warehouses						

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Does not apply: x Applies partially: (x)			Findings	Conformity?	
				1. audit	residues			No	Yes
			and respective self declarations						
			Weighbridge tickets, delivery orders, bill of lading and other shipment documents (license, loading order, inspections etc.) for ingoing and outgoing sustainable biomass						
			Reporting of the incoming sustainable biomass (periodically, yearly)	(x)					
			Periodic reporting of opening and closing stock for sustainable and non-sustainable biomass	(x)					
			Contracts with suppliers (farms, plantations) of sustainable biomass	(x)					
			List of all recipients of outgoing biomass	(x)					
			Reporting of the outgoing sustainable biomass (periodically, yearly)	(x)					
			Contracts with	(x)					

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Does not apply: x Applies partially: (x)			Findings	Conformity?	
				1. audit	residues			No	Yes
			customers/recipients of outgoing sustainable biomass						
			Contracts with relevant service providers, subcontractors						
			Mass balance calculation	(x)					
			Commitment in writing to comply with the requirements of the ISCC system						
			Audit 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					
4.1.7	Have documents been treated confidential and not made available to third parties?	Check access of third parties to confidential documents, information, databases, etc.	Distribution lists, emails and access authorization to databases	(x)					
4.1	Was the risk assessment performed (based on	Has to be conducted by the auditor.	Risk assessment with risk evaluation in						

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Does not apply: x Applies partially: (x)			Findings	Conformity?	
				1. audit	residues			No	Yes
	above documents, records, reports, information and data)?	Regular risk: Above documents are accurate, up to date, 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 up to date and complete	terms of regular, medium or high risk is available						

Risk level (s.a. template 3, page 11, 4.1)	Audit intensity
High	Documents of three successive months should be checked completely

Audit procedures
First Gathering Point
Template No. 4: Traceability and mass balance

Regular		Random samples should be taken from three successive months							
Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Does not apply: x Applies partially: (x)			Findings	Conformity?	
				1. audit	residues			No	Yes
4.2.1.1	Are the quantities of incoming biomass consistent with the 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	Do the quantities on the weighbridge tickets for incoming sustainable biomass match with the periodic reporting?	Compare quantities from reporting and weighbridge tickets. Deviations up to 0,5% are acceptable. Deviations above 0,5% will require explaining documentation (e.g. weight loss due to drying/cleaning documented by drying protocols or conversion tables etc.)	Quantities do match	(x)					
4.2.1.1 4.2.1.3	Is data from subcontractor contracts consistent with delivered services?	Compare data with commissioned services, e.g. commissioned transportation services with actual kilometres, if relevant	Contract data and actual services provided are consistent	(x)					
4.2.1.1	Does the information on delivery orders for incoming sustainable biomass comply with	Verification whether delivery orders (supply by collecting points or warehouses) or weighbridge tickets (supply by	Delivery order or weighbridge tickets for sustainable biomass contain	(x)	(x)				

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Does not apply: x Applies partially: (x)			Findings	Conformity?	
				1. audit	residues			No	Yes
	requirements? (In case of direct delivery by farm a delivery order is not necessary, since it can be substituted by the weighbridge ticket of the first gathering point, although the right hand information is requested on or attached to the weighbridge ticket. (In case the farm does issue a delivery order a consistency check with weighbridge tickets is required)	farms directly) does contain the following information for incoming sustainable biomass: (check for 1. audit only if sustainable biomass is already available): <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]), - Name and address of the farm/warehouse - Name and address of the first gathering point - Related contract number - Kind of sustainable product, - Country of origin of the biomass - Date of delivery of the sustainable product, - Quantity of sustainable products [in tons], - Statement whether the disaggregated default value was used 	the required information						

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Does not apply: x Applies partially: (x)			Findings	Conformity?	
				1. audit	residues			No	Yes
		<ul style="list-style-type: none"> - Quantity of carbon-equivalent as absolute value (in kg CO₂eq per ton of batch of sustainable product). - Means of transportation - Transporting distance from farm/warehouse to first gathering point in kilometres (if relevant) 							
4.2.1.3	Does the list of recipients of sustainable biomass always contain name and address?		List contains name and address	(x)					
4.2.1.3	Is a delivery order available for all outgoing batches of sustainable biomass?	Compare quantities from reporting with quantities on delivery orders for outgoing sustainable biomass. Deviations up to 0,5% are acceptable. Deviations above 0,5% will require explaining documentation	Quantities are consistent, for every dispatch of sustainable biomass a delivery order was issued	x					
4.2.1.3	Do reporting quantities of outgoing sustainable biomass match with weighbridge tickets (or other documents such as ullage reports from independent surveyors)?	Verify reporting of outgoing sustainable biomass match with weighbridge tickets (or other documents such as ullage reports from independent surveyors) in terms of quantities and data	Data and quantities are consistent	(x)					

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Does not apply: x Applies partially: (x)			Findings	Conformity?	
				1. audit	residues			No	Yes
4.2.1.3	Are the dates of the delivery order consistent with the validity of the certificate?	Compare dates on “youngest” and “oldest” delivery order with validity of the certificate	Dates are within the validity of the certificate	x					
4.2.1.3	Are the quantities of incoming biomass consistent with the 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)					
4.2.1.3	Does the yearly quantity of outgoing sustainable biomass match with the incoming sustainable biomass? (Based on the embedded biomass after drying and cleaning)	Compare quantities for twelve months of the respective reporting by taking inventory levels into account. Deviations up to 0,5% are acceptable.	The quantity of the outgoing sustainable biomass is equal or less than the incoming biomass	(x)					
4.2.1.3	Does the information on delivery orders for outgoing sustainable biomass comply with requirements?	Check whether following information is available: - Unique batch identification number ([2 -digit cert.-system ID] - [3-digit certification body-ID] - [8-digit	Delivery order for outgoing sustainable biomass comply with information requirements	(x) Template for delivery orders is available					

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Does not apply: x Applies partially: (x)			Findings	Conformity?	
				1. audit	residues			No	Yes
		certificate number.] - [8-digit serial number]), - Name and address of the first gathering point - Name and address of the recipient/customer - Related contract number - Kind of sustainable product, - Country of origin of the biomass - Date of delivery of the sustainable product, - Quantity of sustainable products [in tons], - Statement whether the disaggregated default value was used - Quantity of carbon-equivalent as absolute value (in kg CO ₂ eq per ton of batch of sustainable product). - Means of transportation - Transporting distance from farm/warehouse to first gathering point in kilometres (if relevant)							
4.2.1.3 and	Was the mass balance calculated correctly?	Check calculation by using reporting data:	Result B is equal or smaller result A	(x)					

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Does not apply: x Applies partially: (x)			Findings	Conformity?	
				1. audit	residues			No	Yes
ISCC 204, 4.3	(Based on the embedded biomass after drying and cleaning)	Add quantities of inventory level (at beginning of the period) and entire incoming sustainable biomass during this period (result A). Evaluate quantity of outgoing sustainable biomass 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 and non-sustainable biomass.	Credit is equal C, if C is equal or smaller D; Credit is equal D if C is larger than D						
ISCC 204, 4.1.3.1	Were GHG emissions for transport of sustainable biomass from farm to first gathering point taken into account?	In case of stable supply chains, where GHG emissions for transport were part of an aggregated yearly average GHG value (delivery order), template 5 should be used for verification. In case of an individual calculation of GHG emissions or the use of disaggregated default values it should be checked whether the GHG emissions from transport were calculated based on transport distance, fuel consumption and fuel emission factor (see also ISCC 205). GHG emissions from transport must be	The emission factor and fuel consumption were correctly chosen and the calculation is performed correctly	(x)					

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Does not apply: x Applies partially: (x)			Findings	Conformity?	
				1. audit	residues			No	Yes
		added to the GHG emissions stated on the delivery order							
	Was no raw material (biomass, crude plant oils) aggregated with GHG values above those stated in table 1 of the „Announcement of the Ministry for Environment, Nature Protection and Reactor Safety of GHG emission values based on Art. 16 (3) Sentence 1 of the Biomassestrom-Nachhaltigkeitsverordnung“? (For the maximum values see also annex 2 of ISCC 205)	Check whether no incoming raw material was aggregated whose GHG emission value are above the maximum values	Aggregation was done correctly, no aggregation with values above threshold level	(X)					
ISCC 204, 4.1.3.2	Were different GHG values of incoming sustainable biomass correctly aggregated?	Verify whether the calculation of the weighted average was performed correctly according to ISCC 204, 4.1.3.2. Note, that it is possible for biomass with different GHG values to establish the “worst” GHG value for all incoming sustainable biomass (It is a prerequisite that this GHG value is below the defined maximum GHG value for this specific biomass) (See also annex	Aggregation calculation performed correctly	(x)	x				

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Does not apply: <input checked="" type="checkbox"/>			Findings	Conformity?	
				Applies partially: (x)				No	Yes
		2 of ISCC 205)		1. audit	residues				

Ref. No. ISCC 205	Requirements	Verification guidance	Evidence/ documents	Does not apply: x Applies partially: (x)			Findings	Conformity?	
				1. audit	residues			No	Yes
4.1	Are all GHG values of incoming biomass documented at the first gathering point?	Verify whether for all incoming sustainable biomass the GHG value is available (disaggregated default value or actual value)	Delivery documents; documentation of GHG values	(x)					
4.1 (1)	Is the GHG information for incoming biomass totally based on disaggregated default values?	Verify whether for all GHG information it is indicated on what type of value (disaggregated default value or actual value) it is based. Verify whether the disaggregated default values are applied correctly according to the incoming feedstock, and the respective values are taken from Directive 2009/28/EC and BioNachV. Verify whether the disaggregated default values are provided in emissions per ton of product (see also annex 1 of ISCC 205). Verify whether the disaggregated default value for cultivation (annex V, D and E of Directive 2009/28/EC) was only used if the	Documentation of GHG values for incoming material, delivery documents, self declarations farms	(x)					
4.1 (2)	Is the GHG information for incoming biomass totally based on actual values?			(x)					
4.1 (3)	Is the GHG information for incoming biomass based on a combination of actual values and disaggregated default values?			(x)					

Ref. No. ISCC 205	Requirements	Verification guidance	Evidence/ documents	Does not apply: x Applies partially: (x)			Findings	Conformity?	
				1. audit	residues			No	Yes
		biomass was produced in third countries or in regions of the EU, where the typical GHG emissions from cultivation of agricultural raw materials can be expected to be lower than or equal to the default value. These regions are listed in reports of the Member States to the Commission according to Article 19, 2 of the Directive 2009/28/EC (see for example: http://ec.europa.eu/energy/renewables/transparency_platform/emissions_en.htm).							
	If a first gathering point receives incoming material with actual GHG values for biomass production, this should be considered when taking the sample of farms (also see template No. 2, farms/ plantation, 4.2.2.2	Verify how many farms provide actual GHG values and take this into account when taking the sample. If individual values are applied for some of the farms, at least one of these farms should be part of the sample (for the audit at farm/ plantation see respective procedures)	Delivery documents, self declarations, documentation of GHG values for incoming material	(x)					
	The GHG values at hand must not exceed the maximum values from table 1 of the "Communication of GHG emission values based on article 16 (3) sentence 1 of	Verify whether the GHG values at hand do not exceed the maximum values according to annex 2 of ISCC 205.	Delivery documents, documentation GHG values for incoming materials	(X)					

Ref. No. ISCC 205	Requirements	Verification guidance	Evidence/ documents	Does not apply: x Applies partially: (x)			Findings	Conformity?	
				1. audit	residues			No	Yes
	the sustainability ordinance from the Ministry for the Environment, Nature Protection and Nuclear Safety”.								
4.2.5	<p>Have the GHG emission values from transport of sustainable biomass from the farm/ plantation to the first gathering point been taken into account and were they calculated correctly according to the respective methodology (see also ISCC 204, 4.1.3.1 in template No. 4, traceability and mass balance)?</p> <p>If so far no sustainable material with GHG information has been transported (first audit), a respective system to calculate the emissions must be designated.</p>	<p>Verify whether the following information is available:</p> <ul style="list-style-type: none"> - Transport distances loaded and empty - Mode of transport - Amount of transported material 	<ul style="list-style-type: none"> - List of supplier and their addresses - Delivery documents - Weighbridge documents - Statements from suppliers or transport company and documentation on distances of transport unloaded 	(x)					
		<p>Verify whether the following information is available:</p> <ul style="list-style-type: none"> - Emission factor fuel - Fuel consumption loaded - Fuel consumption empty 	<p>Documentation of the information and their sources and year of publication if data was taken from literature.</p> <p>Transparent documentation of actual data (e.g.</p>	(x)					

Ref. No. ISCC 205	Requirements	Verification guidance	Evidence/ documents	Does not apply: x Applies partially: (x)			Findings	Conformity?	
				1. audit	residues			No	Yes
			fuel consumption) and their detection						
	If averaged annual values have been used for transport (distances, fuel consumption, mode of transport), their detection must be documented in a transparent manner.	Verify the applied annual values for distances, fuel consumption and mode of transport. Plausibility check according to the supply base of the first gathering point	- List of all suppliers and their addresses - Documentation on incoming material	(x)					

Audit procedure
Collecting points/warehouses
Template No. 6: Traceability and mass balance

Risk level (s.a. template 3, page 11, 4.1)	Audit intensity
High	10% of all collecting points/warehouses delivering sustainable biomass to the first gathering point. Documents of three successive months should be checked completely
Medium	7,5% of all collecting points/warehouses delivering sustainable biomass to the first gathering point. Documents of one month should be checked completely and random samples should be taken from three successive months
Regular	5% of all collecting points/warehouses delivering sustainable biomass to the first gathering point. Documents taken from random samples of three successive months should be checked

Name and address of the audited collecting point/warehouse: _____

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Does not apply: x Applies partially: (x)			Findings	Conformity?	
				1. audit	residues			No	Yes
4.1.2.1	Have the sustainability requirements been provided to all relevant employees and subcontractors of the respective site?	Request the documents for example at employees, relevant service providers.	Relevant documents of the management system						
4.1.2.2	Is there at least one person in charge of the implementation of the sustainability requirements?	Verify responsibilities	Organizational chart, job description, if necessary interviews of employees						
4.1.2.2, ISCC 203,	Are procedures and process descriptions with respect to sustainability	Verify procedures and process descriptions (e.g. with respect to traceability, mass balance system,	Material flow chart, procedures and process						

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Does not apply: x Applies partially: (x)			Findings	Conformity?	
				1. audit	residues			No	Yes
204 and 205	requirements available for all critical control points?	GHG calculation) at critical control points like intake, storage, outgoing goods	descriptions, job descriptions, responsibilities						
4.1.5.2	Are the essential infrastructure and technical facilities in place and running at the critical control points?	Verify whether weighbridges, flow meters, sensors, measuring devices etc. are available and fully functional, in particular in the area of site gate, silos, warehouse etc.	Weighbridge protocol, sensor information/ reports, measurement reports, process computer displays, computer report on process parameters, filling levels etc.						
4.1.4	Are the following documents, papers, reporting system, information, and data available?	Documents should be requested prior to the audit. If certain documents (e.g. weighbridge protocols) should not be available continuously due to the large amounts, it should be ensured that availability of a sample is guaranteed promptly.	Operating licence, site layout, silo/warehouse layout, silo/warehouse capacities						
			Weighbridge protocols, delivery notes/ documents, bill of lading or other transit documents for incoming and outgoing sustainable biomass						

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Does not apply: x Applies partially: (x)			Findings	Conformity?	
				1. audit	residues			No	Yes
			Delivery note for outgoing sustainable biomass	(x)					
			List of all recipients of sustainable biomass						
			Periodical reporting on outgoing sustainable biomass (periodical, annual)						
			Periodical reporting on opening and ending inventory in the storage for outgoing sustainable biomass						
			Contracts with relevant service providers						
			Mass balance system/ calculation	(x)					
			Audit report and action list from last audit	x					
			Report and action	(x)					

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Does not apply: x Applies partially: (x)			Findings	Conformity?	
				1. audit	residues			No	Yes
			list from last internal verification						
4.1.4	Are the documents mentioned above retained for at least ten years?	Compare the oldest documents with data from the ISCC registry (in cases of doubts)	ISCC registry, documents are from the first audit or at least ten years old	x					
4.1.7	Are documentations treated confidentially and not made accessible to third parties?	Verify that no access of third parties to confidential documents, information, data bases etc. is possible	Distribution lists, emails and access authorizations to data bases	(x)					
4.2.1.1	Do amounts from weighbridge protocols for incoming sustainable material match with the periodical reporting system?	Compare amounts from the reporting system and weighbridge protocols; variations of 0.5% are allowed. Higher variations must be substantiated by documents (e.g. weight loss due to drying, cleaning/ purification via drying protocols, calculation tables etc.).	Amounts are consistent	(x)					
4.2.1.1	Do information on delivery notes for the biomass gathered for the first time match with the required information? (From farm/ plantation no delivery note is necessary as the weighbridge protocol of the first gathering point	Verify whether weighbridge protocols for first gathering of biomass contains the following information (during the first audit this must only be verified if sustainable biomass is already available): - The unique identification number of first gathering	Delivery notes and weighbridge protocols of sustainable biomass contain the required information. If necessary, delivery notes can be	(x)					

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Does not apply: x Applies partially: (x)			Findings	Conformity?	
				1. audit	residues			No	Yes
	can substitute the delivery note. It must contain all data mentioned in the right column. If the farm/ plantation issues delivery notes consistency with the weighbridge protocols must be verified.	<p>point ([2-digit certification system-ID]-[3-digit certification body-ID]-[8-digit certificate-ID]-[8-digit continuous No.])</p> <ul style="list-style-type: none"> - Name and address of farm/ plantation - Name and address of the recipient - Number of purchase contract that matches the delivery - Date of issue - Type of incoming sustainable biomass - Country of origin of the biomass - Amount in tons - Information whether the GHG disaggregated default value is used - GHG emissions of the biomass in kg CO_{2eq} per ton of biomass - Mode of transport - Transport distance from supplier to first gathering point (not applicable if already included in GHG 	assigned to the weighbridge protocols.						

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Does not apply: x Applies partially: (x)			Findings	Conformity?	
				1. audit	residues			No	Yes
		calculation for biomass) If necessary, verification whether delivery notes match with the weighbridge protocols.							
4.2.1.3	Is a delivery note for sustainable products attached to the outgoing sustainable biomass?	Compare amounts from delivery notes with the reporting system for outgoing sustainable biomass. Deviations of 0.5% are allowed; higher deviations must be substantiated by documents.	Amounts are consistent, for every delivery a delivery note for sustainable biomass has been issued.	x					
4.2.1.3	Do amounts and data of the reporting system and weighbridge protocols for outgoing sustainable biomass match?	Verify reporting system and weighbridge protocols with respect to consistency of amounts and data.	Amounts and data are consistent	(x)					
4.2.1.3	Have delivery notes for sustainable biomass been issued during the validity period of the certificate of the first gathering point?	Compare the oldest and the most recent delivery note with the validity period of the certificate.	Date specifications are within the validity period.	x					
4.2.1.3	Does the yearly amount of outgoing sustainable biomass match with the amount of incoming sustainable biomass in the same period?	Compare the amounts for twelve months of the respective periodical reporting system. Take account of inventories. Deviations of up to 0.5% are allowed.	The amount of outgoing sustain- able biomass is smaller or equal to the amount of incoming sustainable biomass	(x)					
4.2.1.3	Is the information on the	Verify whether the following	Delivery notes for	(x)					

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Does not apply: x Applies partially: (x)			Findings	Conformity?	
				1. audit	residues			No	Yes
	delivery notes for outgoing sustainable biomass complete?	information is available: <ul style="list-style-type: none"> - The unique identification number ([2-digit certification system-ID]-[3-digit certification body-ID]-[8-digit certificate-No.]-[8-digit continuous-No.] - Number of purchase contract that matches the delivery - Name and address of first gathering point - Name and address of recipient - Date of issue - Type of outgoing sustainable biomass - Country of origin of biomass - Amount in tons - Information whether the disaggregated GHG default value is used - GHG emissions of biomass in kg CO_{2eq} per ton of biomass - Mode of transport - Transport distance from supplier to the next 	outgoing sustainable biomass contain all the information	Samples/ forms for delive- ry notes are availa- ble					

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Does not apply: x Applies partially: (x)			Findings	Conformity?	
				1. audit	residues			No	Yes
		interface (not applicable if included in GHG calculation of biomass)							
4.2.1.3 and ISCC 204, 4.3	Correct calculation of the mass balance?	Carry out respective control calculations based on the reporting system: Add to the inventory (at the beginning of a period) the sustainable biomass that entered the first gathering point (result A). Determine the amount of outgoing sustainable biomass in the same period (result B)	Result B is smaller or equal than result A	(x)					
	Was the credit for the transfer of sustainable biomass to the next period calculated correctly?	Carry out respective control calculations based on the mass balance result: Subtract B from A (result C) and compare to the inventory D of sustainable and unsustainable material.	Credit is equal to C if C is smaller or equal to D; Credit is equal to D if C is bigger than D						
ISCC 204, 4.1.3.1	Have the GHG emissions for transport of sustainable biomass from farm/ plantation to the first gathering point been taken into account?	In cases of static supply chains, where GHG emissions for transport are summarized in an annual average for all incoming sustainable biomass the verification is taking place according to template 5. In cases of the calculation of actual GHG values or if disaggregated default values are used, the GHG emissions from transport must be	Emission factor and fuel consumption have been chosen correctly and value was calculated correctly.	(x)					

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Does not apply: x Applies partially: (x)			Findings	Conformity?	
				1. audit	residues			No	Yes
		calculated based on transport distance, fuel consumption and fuel emission factor (see also ISCC 205). The value must be added to the GHG emissions for sustainable biomass. (see also information on delivery note).							
ISCC 204, 4.1.3.2	Have the GHG values of incoming sustainable material been balanced correctly?	Verify whether the detection of the weighted average according to ISCC 204, 4.1.3.2 is correct. Note that it is also possible to use the worst GHG value for all incoming material (as long as this value does not exceed the allowed maximum values).	Correct balancing of GHG emissions	(x)					
	The GHG values at hand must not exceed the maximum values from table 1 of the "Communication of GHG emission values based on article 16 (3) sentence 1 of the sustainability ordinance from the Ministry for the Environment, Nature Protection and Nuclear Safety" (See also annex 2 of ISCC 205 for these maximum values).	Verify whether the GHG values at hand do not exceed the maximum values from this Communication (see also annex 2 of ISCC 205).	Delivery notes, documentation of GHG values for incoming material	(X)					

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Does not apply: x			Findings	Conformity?	
				Applies partially: (x)				No	Yes
Audit procedures			First gathering point				Template No. 7: Non-conformity list		

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