

ISCC EU Audit Procedure for Chain of Custody

No.	Chapter	Remarks	Risk level	Audit intensity
0.	Basic data	Basic data of the operational unit to be audited	Not applicable	
1.	Management system	Risk assessment according to ISCC 102 and 204	Not applicable	
2.	Traceability	Within Chapters No. 2, 3 and 4 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
3.	Mass Balance		Medium	The documents of one month should be checked completely and random samples should be taken from three successive months
4.	Physical Segregation		Regular	Documents taken from random samples of three successive months should be checked
5.	Greenhouse Gas Emissions	Application of default values, disaggregated default values or actual values	Not applicable	
6.	List of Best Practices, Non-conformities list and Measures	Defined list of all points marked "no" in the column "Conformity"	Not applicable	

Please read the guidelines carefully before completing the audit procedures!

- This template is to be applied for certification audits of First Gathering Points, Central Offices, Collecting Points, Processing Units, Logistic Centres, individually certified storage facilities (Warehouse), and Traders. The procedure has also to be applied for sample audits of storage facilities and dependent collecting points. In case of sample audits, an individual procedure has to be completed for each sample audit.
- This template of the audit procedure must not be altered by the user.
- This audit procedure contains six chapters and sub-chapters. Depending on the type of operational unit audited, some sub-chapters are not or only partly relevant. This is clearly marked in the headline of each sub-chapter.
- Every chapter and requirement has a unique number. If a requirement is not applicable for a specific audit, it must not be answered. The auditor moves on to the next relevant requirement.
- For all relevant requirements, it is mandatory to mark the "conformity" with either „yes“ (conformity) or „no“ (non-conformity).
- For every "no" the auditor must explain the decision in column „findings“.
- Every "no" requires the definition of corrective measures in chapter 6. The unique number of non-compliant requirements must be stated. The implementation of corrective measures must be verified and confirmed by the auditor.
- For some requirements, the auditor must provide detailed information in the column finding. Those requirements contain a clear note in the column finding that must not be removed.

- If a question or requirement requires the statement of sustainable materials, the materials have to be stated according to the ISCC List of Material in its current version.
- Please note that due to technical reasons the number of the requirements and chapters may not be continuous.
- In the audit procedure the acronym RED refers to the Renewable Energy Directive 2009/28/EC amended through Directive (EU) 2015/1513. The acronym FQD refers to the Fuel Quality Directive 2009/30/EC amended through Directive EU 2015/1513.

0.	Basic Data	
0.0.	Certification Body	
0.0.1.	Name of Certification Body	
0.1.	System User	
0.1.1.	Company Name	
0.1.2.	Address of the operational unit that is subject to audit	
0.1.3.	Street	
0.1.4.	Street No	
0.1.5.	Postal Code	
0.1.6.	Place	
0.1.7.	Country	
0.1.8.	Geo Coordinates: Latitude in decimal degrees (Example: 50.941218)	
0.1.9.	Geo Coordinates: Longitude in decimal degrees (Example: 6.958337)	
0.1.10.	ISCC System	
0.1.11.	Information employee responsible for ISCC implementation*:	
0.1.12.	Title*	
0.1.13.	Last Name*	
0.1.14.	First Name*	
0.1.15.	Phone*	
0.1.16.	E-Mail*	
0.1.17.	Contact details (e.g. email, phone) of relevant department within company for ISCC implementation)*	
0.1.18.	Type of Operation/ Scope to be audited	<input type="checkbox"/> First Gathering Point <input type="checkbox"/> Logistic Centre <input type="checkbox"/> Trader <input type="checkbox"/> Collecting Point <input type="checkbox"/> Warehouse <input type="checkbox"/> MTBE Plant <input type="checkbox"/> ETBE Plant <input type="checkbox"/> Central Office (Group of Farms/Plantations) <input type="checkbox"/> Central Office (Group of Points of Origin) <input type="checkbox"/> Processing Unit <input type="checkbox"/> Trader with storage <input type="checkbox"/> Dependent Collecting point
0.1.19.	Is the Operational unit certified individually or audited as a part of a sample?	<input type="checkbox"/> Individually certified <input type="checkbox"/> Audited as part of a sample (only applicable for storage facilities and dependent collecting points)
0.1.20.	ISCC Registration Number (of the ISCC System User registered to be certified)	
0.1.21.	Recertification*	<input type="checkbox"/> yes <input type="checkbox"/> no

* Information not relevant for sample audits

0.1.22.	Year of initial ISCC certification*	
0.2.	Audit Specific Data	
0.2.1.	Name of Lead Auditor	
0.2.2.	Name(s) of further auditors of the team	
0.2.3.	Place of the Audit	
0.2.4.	Date of the Audit	
0.2.5.	Duration of the Audit (in hours, in digits)	
0.2.6.	Name(s) of company representative(s) present during the audit	
0.2.7.	Name(s) of relevant service providers/ sub-contractors (e.g. logistic providers, plant protection service providers, etc.)*	
0.2.8.	In case of an individual GHG calculation: Name of the GHG auditor or expert verifying the GHG calculation*	
0.2.9.	Sustainable input material(s) according to the ISCC list of materials* ¹⁾	
0.2.10.	Total amount of sustainable input material (in mt) ¹⁾ Note: For the Summary Audit Report this information can be provided on a voluntary basis as this may be commercially sensitive information	
0.2.11.	Raw materials with country of origin	
0.2.12.	Sustainable output material(s) according to the ISCC list of materials (including specification of raw materials/ crops) ¹⁾	
0.2.13.	What GHG option is used for the outgoing sustainable material? (multiple choice possible)	<input type="checkbox"/> Total default value <input type="checkbox"/> Disaggregated default value <input type="checkbox"/> Actual GHG value (individually calculated GHG value) <input type="checkbox"/> NUTS2 value (only applicable for farms/plantations, first gathering points and central offices (group of farm/plantations))
0.2.14.	Is material claimed as "ISCC Compliant"? (guidance on the claim "ISCC Compliant" is available in ISCC System Document 203)*	<input type="checkbox"/> yes <input type="checkbox"/> no
0.2.15.	Are waste or residues or waste or residue-based products handled, or processed, or sold and claimed under ISCC?	<input type="checkbox"/> yes <input type="checkbox"/> no
0.2.16.	Are storage facilities (external or internal, e.g. warehouses, tank terminals, etc.) used to store sustainable material? If yes, a list of warehouses must be provided to ISCC. A sample of non-certified storage facilities has to be audited*	<input type="checkbox"/> yes: individually certified storage facilities <input type="checkbox"/> yes: non-certified storage facilities <input type="checkbox"/> no
0.2.17.	If external or internal storage facilities are used, please indicate the numbers of storage facilities*	a) Number of individually certified storage facilities: _____ b) Number of non-certified storage facilities: _____
0.2.18	What is the risk level applied for the sampling of storage facilities with regard to the compliance of the relevant ISCC requirements?*	<input type="checkbox"/> Regular (risk level 1.0) <input type="checkbox"/> Medium (risk level 1.5)

¹⁾ Applicable for physical input and output. Not applicable for materials which are only traded on a "paper" basis

		<input type="checkbox"/> High (risk level 2.0)			
0.2.19	How many storage facilities have been audited based on a sample (individually certified collecting points don't have to be included)*				
0.2.20.	Are other sustainability certification system(s) used, in particular those systems which are recognized under the RED? (This includes systems, which are used simultaneously to ISCC and/or during the 12 months prior to the audit.)	<input type="checkbox"/> yes <input type="checkbox"/> no			
0.2.21.	If yes, please specify the name of the system(s)				
0.2.22.	Overall risk level applied during the audit (risk level regarding documentation and sampling)*	<input type="checkbox"/> Regular (risk level 1.0) <input type="checkbox"/> Medium (risk level 1.5) <input type="checkbox"/> High (risk level 2.0)			
0.2.23.	Major risk indicator(s) identified. Indicate the relevant risk factor(s) (general risk indicators, particular risk indicator for farms/plantations and/or for waste and residues according to ISCC System Document 204 "Audit Requirements and Risk Management" (e.g. proximity to and/or overlapping with no-go-areas, type of point of origin, indication of flawed, deficient or not accessible documentation)*				
0.2.24.	Tools and information sources used to determine risk factor*				
0.2.25.	Risk level applied regarding a flawed documentation of the audited operational unit (i.e. risk level for traceability)	<input type="checkbox"/> Regular (risk level 1.0) <input type="checkbox"/> Medium (risk level 1.5) <input type="checkbox"/> High (risk level 2.0)			
0.2.26.	Is gaseous biomass (e.g. biogas or biomethane) handled or processed or sold as sustainable under the ISCC certificate?	<input type="checkbox"/> yes <input type="checkbox"/> no			
0.2.27.	Chain of Custody option applied (not applicable for paper traders)	<input type="checkbox"/> Mass balance <input type="checkbox"/> Physical segregation			
0.2.28	Add-ons applied (if applicable)*	<input type="checkbox"/> No add-ons applied <input type="checkbox"/> Environmental Management and Biodiversity	<input type="checkbox"/> Classified Chemicals <input type="checkbox"/> SAI Gold	<input type="checkbox"/> GHG Emissions <input type="checkbox"/> Consumables	<input type="checkbox"/> Non-GMO for Food and Feed <input type="checkbox"/> Non-GMO for Technical Markets
0.3.	Collecting Point and Central Office (Group certification of Points of Origin), Dependent Collecting Points (audited on sample basis)				
0.3.1.	From what category of Point of Origin are waste and residues collected? (multiple choice possible)	<input type="checkbox"/> Companies/ businesses (e.g. restaurants, industrial operations) <input type="checkbox"/> Private households <input type="checkbox"/> Public containers <input type="checkbox"/> Public/communal collection sites <input type="checkbox"/> Landfill operations			
0.3.2.	If waste and residues are collected from companies or businesses, please specify the type of operation (e.g. restaurant, animal rendering plant, oil refinery, etc.)				
0.3.3.	Total number of ISCC compliant points of origin				

	(Not including points of origin that are certified individually)*		
0.3.4.	Total number of ISCC compliant points of origin providing more than 10 metric tons of waste/residues per month (Not including points of origin that are certified individually)*		
0.3.5.	What is the risk level with respect to the intentional production and/or a false declaration of waste and residues (risk that products are falsely claimed to be waste or residues)?*		<input type="checkbox"/> Regular (risk level 1.0) <input type="checkbox"/> Medium (risk level 1.5) <input type="checkbox"/> High (risk level 2.0)
0.3.6.	How many points of origin have been audited based on a sample (if applicable)?*		
0.3.7.	Are dependent collecting points used to collect sustainable material? (If yes, a sample has to be audited and a list of dependent collecting points must be provided to ISCC)*		<input type="checkbox"/> yes: <input type="checkbox"/> no
0.3.8.	Total number of dependent collecting points used (not including individually certified collecting points)*		
0.3.9.	What is the risk level for applied for the sampling of dependent collecting points with regard to the compliance of the relevant ISCC requirements?*		<input type="checkbox"/> Regular (risk level 1.0) <input type="checkbox"/> Medium (risk level 1.5) <input type="checkbox"/> High (risk level 2.0)
0.3.10.	How many dependent collecting points have been audited based on a sample (individually certified collecting points don't have to be included)*		
0.3.11.	Sustainable material received during the previous certification period*:	0.3.12. Country/countries of origin*	0.3.13. Amount per incoming sustainable material (in mt)*
0.3.14.	Total amount of received sustainable material in previous certification period in mt (sum of 0.3.13.)* Note: For the Summary Audit Report this information can be provided on a voluntary basis as this may be commercially sensitive information	Amount:	
0.3.15.	Outgoing materials claimed as sustainable under ISCC during previous certification period*	0.3.16	Amount per outgoing sustainable material in previous certification period (in mt)*

0.5. Processing Units				
0.5.1.	What type of GHG information is received for the incoming sustainable material? (multiple choice possible)		<input type="checkbox"/> Total default value <input type="checkbox"/> Disaggregated default <input type="checkbox"/> Actual GHG values	
0.5.2.	Is the Processing Unit the producer of the final biofuel?		<input type="checkbox"/> yes <input type="checkbox"/> no	
0.5.3.	Specify the Type of Processing Unit		<input type="checkbox"/> Biogas Plant <input type="checkbox"/> Pulp Mill <input type="checkbox"/> Refinery <input type="checkbox"/> Sugar Mill <input type="checkbox"/> Treatment Plant (waste/residues) <input type="checkbox"/> Co-Processing <input type="checkbox"/> Other: Please specify: _____	<input type="checkbox"/> Biomethane Plant <input type="checkbox"/> Biodiesel Plant <input type="checkbox"/> Ethanol Plant <input type="checkbox"/> HVO Plant <input type="checkbox"/> Crushing Plant <input type="checkbox"/> Methanol Plant <input type="checkbox"/> Melting Plant <input type="checkbox"/> Oil Mill
0.5.4.	Incoming and outgoing sustainable material during the previous certification period:			
	0.5.5	0.5.6	0.5.7.	0.5.8
	Materials received as sustainable (incoming)	Amount per incoming sustainable material (in mt)	Material declared as sustainable (outgoing)	Amount per outgoing sustainable material (in mt)
0.5.9.	Total amount of outgoing material declared as sustainable during the indicated period (this includes all sustainable material produced and dispatched by the processing unit, irrespective of the ownership). Only applicable in case of recertification. Please note that this information is the basis to determine the quantity dependent fees		Amount in mt: _____ Time period covered from _____ (day, month, year) to _____ (day, month, year)	

0.5.10.	Indicate the amount stated in 0.5.9. in words	Amount in words: _____	
	0.5.11.	0.5.12.	0.5.13.
	Material (feedstock specific) to be produced in the forthcoming certification period (e.g. biodiesel (soybean))	Type of GHG value applied for processing emissions ¹	In case of actual values: Indicate the emission value for processing (in kg CO ₂ eq per dry-ton main product) that was calculated for the forthcoming certification period ²
0.5.14.	If final biofuel is produced at the processing unit, was the processing unit already in operation before or on 05 October 2015? (According to the RED a processing unit shall be considered to be in operation if the physical production of bioliquids or biofuels has taken place (first date of production of bioliquids or biofuels))	<input type="checkbox"/> yes <input type="checkbox"/> no Please state the date of the initial operation of the processing unit: _____ (dd/mm/yyyy)	
0.5.15.	Is biofuel and fossil fuel processing carried out simultaneously (Co-processing)?	<input type="checkbox"/> yes (if yes, please answer the following five questions) <input type="checkbox"/> no	
0.5.16.	Type of co-processing facility (e.g. FCC unit or Hydrotreater)		
0.5.17.	Type of fossil raw materials		
0.5.18.	Type of sustainable bio-based product(s)		
0.5.19.	Type of bio-yield calculation (Applied method identified and consistent. If different approaches have been applied and result in two different bio-yields, the most conservative approach should be followed.)	<input type="checkbox"/> Energetic determination <input type="checkbox"/> Determination through efficiency/losses of a process <input type="checkbox"/> 12C or 14C analyses	
0.5.20.	Type of attribution of sustainable bio-output	<input type="checkbox"/> Equal to all products <input type="checkbox"/> To one specific product: Please specify product: _____	
0.5.21.	Indicate the production capacity for all main	in metric tons per calendar year:	

¹ 1: Total Default value, 2: Disaggregated Default values, 3: Actual GHG value, 4: Combination of 2 and 3)

² Upstream emissions are not included (i.e. emissions of incoming material, emissions from upstream transport, etc.). Emissions are allocated to the main product (i.e. if the processing unit is an oil mill producing crude oil and meal, only the processing emissions allocated to the crude oil must be included)

	products (sustainable and non-sustainable).				
0.6.	First Gathering Point and Central Office (Group certification of Farms/Plantations)				
0.6.1.	Total number of ISCC compliant farms or plantations (Not including farms or plantations that are certified individually or as part of a group).				
0.6.2.	What is the risk level with respect to potential violations of the ISCC requirements for the sustainable production of biomass (in particular the risk of violations against ISCC Principle 1)?		<input type="checkbox"/> Regular (risk level 1.0) <input type="checkbox"/> Medium (risk level 1.5) <input type="checkbox"/> High (risk level 2.0)		
0.6.3.	How many farms or plantations have been audited based on a sample?				
0.6.4	Are the supplying farms/plantations covered by European Cross Compliance?		<input type="checkbox"/> yes <input type="checkbox"/> no		
0.6.5.	Biomass received as sustainable from farms/plantations during previous certification period:				
	0.6.6.	0.6.7.	0.6.8.	0.6.9.	
	Incoming sustainable biomass	Country/countries of origin	Total field size per biomass (in ha). Optional	Amount per biomass (in mt).	
0.6.10.	Total amount of biomass received as sustainable in previous certification period in mt (sum of 0.6.9.) Note: For the Summary Audit Report this information can be provided on a voluntary basis as this may be commercially sensitive information		Amount:		
0.6.11.	Agricultural production areas covered by certification (in ha). Please indicate the size for all applicable types of agricultural operations				
0.6.12.	Smallholders ³	<input type="checkbox"/> 1 – 500	<input type="checkbox"/> 500 – 5,000	<input type="checkbox"/> 5,000 – 20,000	<input type="checkbox"/> > 20,000
0.6.13.	Individual farms	<input type="checkbox"/> 1 – 500	<input type="checkbox"/> 500 – 5,000	<input type="checkbox"/> 5,000 – 20,000	<input type="checkbox"/> > 20,000
0.6.14.	Plantations	<input type="checkbox"/> 1 – 500	<input type="checkbox"/> 500 – 5,000	<input type="checkbox"/> 5,000 – 20,000	<input type="checkbox"/> > 20,000
0.6.15.	Biomass supplied as sustainable during previous certification period:		0.6.16	Amount per biomass (in mt).	

³ Smallholders are farmers growing a cash crop alongside other subsistence crops on areas usually smaller than 39 ha. The smallholding farm generally provides the main source of income for the family owning the land, and the family usually conducts most of the labour

ISCC EU Audit Procedure		Chain of Custody		Chapter No. 1:		Management System	
No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity		
					Yes	No	
1.1.	General Requirements (to be completed only for main audits. Not relevant for sample audits)						
1.1.1.	Is the management system appropriate with respect to type, complexity and volume of the operations and takes risk factors into account?	Verify whether there is a management system in place. Verify whether the system covers sustainability requirements at all relevant operations. Verify if risk factors like expertise, education and training of employees and service providers, subcontractors are covered.	Documentation of the management system and interviews of personnel, intranet, QM system, QM handbook				
1.1.2.	Have relevant information and documents been distributed to the competent employees, warehouses and service providers, subcontractors, customers and other interested parties?	Verify distribution lists and demand documents from personnel, warehouses, subcontractors and service providers.	Distribution list, emails, letters, relevant managements system documents				
1.1.3.	Have employees been appointed who are responsible for the implementation, verification, development and updating of the ISCC requirements at all critical control points?	Verify responsibility and authorization of appointed personnel regarding critical control points like incoming and outgoing materials, warehouse bookkeeping, weighbridge, logistics, sales and distribution, quality control, etc., Interview relevant personnel.	Organization chart, job and responsibility descriptions, QM system, distribution lists for internal guidelines, updating procedures				
1.1.4.	Did trainings take place appropriate to the needs of the employees at critical control points?	Verify training material, course planning documents and whether the relevant employees participated in the training. Interview participants.	Training course planning, training documents, distribution lists, emails, participant lists, certificates				
1.1.5.	Has an internal audit/inspection/assessment regarding the implementation of ISCC taken place (e.g. by the employees named above)?	Visual inspection of audit report (inspection should take place at least once a year). Verify if the audit report takes into account relevant service providers, subcontractors and/or suppliers (e.g. farms).	Report, action plan, progress report				
1.1.6.	Did reviews of the internal audit report by the organization's management take place?	Verify whether the management has reviewed the internal audit report (should take place at least once a year).	Review report, minutes, protocol, interview management personnel, QM system				
1.1.7.	Are the internal processes documented appropriately?	Verify if the documentation includes e.g. process descriptions, main product(s) and by-products, waste and residues and losses within the process, flow charts etc.	Material flow charts, process descriptions. Production reports, organization charts, etc.				

1.1.8.	Are sufficient procedure descriptions with respect to sustainability requirements available for all critical control points?	Verify procedures (e.g. regarding traceability, mass balance, GHG calculation etc.) at critical control points (e.g. raw material sourcing, conversion process, logistics of incoming and outgoing goods, inventory control, sales and distribution, quality assurance, warehouse bookkeeping, weighbridge, etc.).	Material flow charts, standard operating procedures, job and responsibility descriptions, organization chart, contracts with service providers/ subcontractors			
1.1.9.	Is the technical equipment and infrastructure available and in operation for the critical control points?	Verify whether weighbridges, flow meters, sensors, measuring devices etc. are available, fully functional and calibrated, in particular in the areas of site gate, silos, warehouse, conversion process, etc.	Weighbridge ticket, sensor display, computer system reports, display, computer reports regarding process parameters, filling status, etc.			
1.1.10.	Are all necessary documents, records, reports, information and data according to ISCC Document 203 available and accessible (please also see Evidence/Documents)?	Documents should be requested prior to the audit. If certain documents (e.g. weighbridge tickets) are not available prior to the audit, availability (in a timely manner) must be ensured during the audit. Records (e.g. weighbridge tickets, contracts, etc.) must ensure a comprehensible link to products and deliveries. Please be aware that the documentation is the basis for the risk assessment to be conducted by the external (CB) auditor.	<ul style="list-style-type: none"> • Plant operation permit, plant layout plan, silo plan, tank plan, silo/warehouse capacity, tank capacity • Weighbridge tickets, delivery notes, bill of lading, sustainability declaration/Proof of Sustainability or other documents for incoming and outgoing sustainable material • Periodical reporting on opening and closing stock for incoming and outgoing sustainable and non-sustainable material • List and corresponding contracts with relevant subcontractors, service providers (e.g. warehouses, dependent collectors, etc.) • Report and action plan of the last/previous external audit (n.a. for first certification) • Mass balance system/ calculation • List and corresponding contracts with all suppliers (including farms/plantations, 			

			<p>points of origin and certified suppliers) and recipients of sustainable material</p> <ul style="list-style-type: none"> • Production report (periodically, annually) including conversion and allocation factor (if not provided within GHG calculation) and description of waste/residues, losses and co-products (if relevant and applicable e.g. for processing units) • Written commitment by the management to comply with the requirements of the ISCC system 			
1.1.11.	Is it ensured, that no hopping between certification schemes is performed with the intention to cover or conceal violations of other certification schemes and/or violations against regulations laid down in the Renewable Energy Directive?	Verify if the audited site has a history of certification under one (or more) recognized certification scheme(s). Check, which other sustainability certification schemes are currently being used or have been used within the previous 12 months. Check with the respective other certification scheme(s) if certificates have been withdrawn within the previous 12 months.	Certificates, databases and registries of certification schemes, interview with personnel			
1.1.12.	Is it ensured, that the operational unit is currently (at the date of the audit) not blacklisted by another certification system recognized by the European Commission in the framework of the RED?	Check, which other sustainability certification schemes have been used within the previous 12 months. Check if certificates have been withdrawn within the previous 12 months. Verify that the operational unit is currently (at the date of the audit) not blacklisted by another sustainability certification scheme.	Certificates, databases and registries of certification schemes, "blacklists", interview with personnel			
1.1.13.	Did the risk assessment regarding a flawed documentation of the audited site take place based on the above-mentioned documents, reports, information and data?	<p>Risk assessment to be conducted by the external (CB) auditor:</p> <ol style="list-style-type: none"> 1. Regular risk: above-mentioned documents are accurately managed, up to date, complete and accessible without problems 	Documents required by ISCC, certificates, databases and registries of certification schemes			

		<p>2. Medium risk: above-mentioned documents are not managed accurately and are not accessible without problems</p> <p>3. High risk: above-mentioned documents are not up to date and not complete.</p> <p>Note: The use of other certification schemes must be taken into account appropriately during the risk assessment (certification under multiple schemes at the same time may be one of the factors for a higher risk). The result of the risk assessment drives the audit intensity with respect to traceability, mass balance and documents to be verified during the audit: Regular risk: auditor must check a random document sample from three successive months Medium risk: auditor must check a random document sample from three successive months plus documents from one complete month High risk: auditor must check documents of three successive months completely</p>				
1.1.14.	Are the above-mentioned documents kept for at least five years?	Verify if documentation for five years is covered within the management system. Verify the oldest documents available (starting with the registration with ISCC).	ISCC registration, relevant documents, QM system			
1.1.15.	Are documents and information treated confidential and are they not made accessible to third parties?	Verify that no access of third parties to confidential documents, information, databases, etc. is possible.	Distribution lists, emails and access authorizations to data bases			
1.1.16.	Is it ensured, that the system user has submitted to ISCC the reporting template provided by ISCC, on the amount of raw materials and/or final biofuels certified according to ISCC in the previous calendar year?	Only applicable for individually certified Farm/ Plantation and Point of Origin, as well as First Gathering Point, Central Office, Collecting point and Processing units, producing final biofuel. Verify if the system user has received the confirmation email from ISCC confirming that the reporting obligation was fulfilled.	Confirmation email from ISCC			
1.1.17.	Is it ensured that the template has	Only applicable for individually certified Farm/	Confirmation email from ISCC,			

	been submitted in due time and contained complete and truthful information?	Plantation and Point of Origin, as well as First Gathering Point, Central Office, Collecting point and Processing units, producing final biofuel. Verify if the reporting template has been submitted to ISCC in due time. Check the summary of reported amounts provided by ISCC, if the information reported to ISCC was complete and correct (compare with mass balance).	Summary of amounts reported to ISCC (provided by ISCC together with the confirmation email), Mass balance			
1.1.18.	Are the latest and signed ISCC terms of use available?		Latest and signed ISCC terms of use, for latest version check www.iscc-system.org			
1.2.	First Gathering Point and Central Office (Group certification of Farms/Plantations) - Additional Requirements					
1.2.1.	Is a list of all ISCC compliant farms or plantations available and accessible?	Check whether the list is available and includes the name and address of each farm or plantation. The list must include all farms, which have supplied sustainable material within the 12 months prior to the audit. For a certification as first gathering point at least one farm or plantation must be on the list. In case of a group certification under a Central Office: Verify if all group members have a specific group member number. Minimum size for a group is two farms or plantations. The list must include all farms, which have been part of the group or supply base within the 12 months prior to the audit.	List of farms, contracts with farms			
1.2.2.	Are the farms or plantations for which sampling is applied a homogenous group?	Check whether the farms or plantations are from the same region, share similar climatic conditions, production systems and share the same risk exposure (based on risk assessment). Note: Farms or plantations that do not fulfil these conditions can still be member of a group. However, they must be treated separately during sampling. Sampling is not applicable for farms or plantations, which are certified individually or as part of a group.	Maps, geographic region, size of region/ supplying area, production systems			
1.2.3.	Are ISCC self-declaration / self-assessment forms of all farms/plantations completed,	Check whether all farmers on the list have completed and signed the correct ISCC self-declaration / self-assessment form and	ISCC self-declaration/ self-assessment forms, list of farms/plantations			

	signed and available?	whether this form is available. At least one self-declaration / self-assessment form must be available during the audit. Verify if corrective actions have been defined by farmer (if non-conformities were detected). Note: Farms or Plantations, which are certified individually or as part of a group, do not need to provide a self-declaration.				
1.2.4.	Are sufficient internal audit procedures available, that cover all farms or plantations and verify information of the ISCC self-declaration / self-assessment?	Internal audit procedures must include monitoring of corrective actions in the case of non-conformities and exclusion of farmers in the case of persisting non-conformities. Check whether internal audit procedures are sufficient to verify farmers' information on self-declaration / self-assessment form, to monitor corrective action and to exclude farmers, when necessary.	Internal procedures, quality management system, ISCC self-declarations/ self-assessment forms			
1.2.5.	Have all farms/plantations supplying sustainable material gone through an internal audit?	Check whether all farms/plantations supplying sustainable material have successfully passed the internal audit. Note: Farms or Plantations, which are certified individually or as part of a group, do not need to undergo internal audits.	Documentation that all farmers have gone through internal audit is available			
1.2.6.	Did a risk assessment of the ISCC compliant farms or plantations take place regarding potential violations of the ISCC requirements for sustainable production of biomass?	Evaluate the risks by taking into account regional specifics, involvement of local experts, utilisation of databases and information. Evaluate risks by the following risk factors and factor classes: <ul style="list-style-type: none"> • Proximity to and/or overlap with no-go areas • Land conversion shortly before/after January 1st 2008 • Cultivation of sustainable and non-sustainable biomass at the same time • Factors significantly influencing the output per acreage and per Hectare • Factors related to size • Factors related to characteristics • Experience gained • Results of internal audit 	List and locations of farms or plantations			

		<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) • High (Factor 2.0) 				
1.2.7.	Has a sufficient number of farms or plantations been selected for verifying compliance with the ISCC sustainability requirements based on a sample?	<p>Calculate the sample size by multiplying the square root of the total number of ISCC compliant farmers with the risk factor determined in the risk assessment for violations of the ISCC requirements for sustainable production of biomass.</p> <p>Example: 100 EU farms, medium risk (factor 1.5), square root of 100 = 10 X 1.5 = A sample of 15 farms has to be selected and audited.</p> <p>Factors to be taken into account when selecting the individual farms of the sample:</p> <ul style="list-style-type: none"> • Type of raw material / feedstock / crop • Different size of suppliers • Geographical location • At least 25% should be determined on a random basis <p>The auditor may increase the sample size during the audit if this is needed to gain a representative understanding.</p> <p>Note: Farms or plantations, which are certified individually or as part of a group, do not fall into the sample and do not require on-site inspection.</p>	List of farms/plantations. Verify the number of farms/plantation on the list. Risk factor			
1.2.8.	Were all farms or plantations audited positively?	<p>Verify if all farms or plantations from the sample have been audited with a positive result. In case one or more entities from the sample have a negative audit result the sample must always be doubled.</p> <p>In case of non-conformities on farm level, verify if all relevant non-conformities have been corrected.</p>	Audit reports of farms/plantations			
1.3.	Collecting Point and Central Office (Group certification of Points of Origin) - Additional Requirements for Main Audits					
1.3.1.	Is a list of all ISCC compliant points of origin available and accessible?	Check whether the list is available and includes the name and address of each point of origin. At least one point of origin must be	List of points of origin			

		on the list. The list must include all points of origin, which have supplied the Collecting Point within the 12 months prior to the audit.				
1.3.2.	Is it ensured, that points of origin providing more than 10 metric tons of waste or residues per month (or more than 120 metric tons per year on a rolling basis) can be clearly identified?	Check the list of points of origin and delivery documentation for points of origin producing/providing more than 10 metric tons of waste/residue material per month. Basis for the 10 metric tons per month is the output of waste/residues during the last year. Points of origin producing more than 10 metric tons of waste/residue material per month must be checked on-site based on a sample. If more than 120 tons of waste/residues have been produced/collected during the previous year the point of origin falls into the sample. Note: Points of origin, which produce less than 10 metric tons per month may be checked by a certification body if there is indication of non-conformities.	List of points of origin, delivery documentation, delivered quantities, invoices			
1.3.3.	Are ISCC self-declarations of all ISCC compliant points of origin available, completed and signed by the point of origin?	Check whether all points of origin on the list have completed and signed the ISCC self-declaration form and whether this form is available. Verify if corrective actions have been defined by point of origin (if non-conformities were detected). Note: Points of origin, which are certified individually, do not need to provide a self-declaration.	ISCC self-declaration forms, list of points of origin			
1.3.4.	Did a risk assessment take place with respect to the intentional production and/or a false declaration of waste and residues (risk that products are falsely claimed to be waste or residues)?	Risk assessment to be conducted by the external CB auditor: Evaluate the risk by taking into account regional specifics, involvement of local experts, utilisation of databases and other sources. Evaluate risks by the following risk factors and factor classes (see also ISCC 204): <ul style="list-style-type: none"> • Size of the point of origin • Type of point of origin (e.g. restaurant, plant, public container, community collecting site, etc.) • Type of waste/residue material • Location and distance to the Collecting 				

		<p>Point (e.g. different country)</p> <ul style="list-style-type: none"> • Indication on non-conformities e.g. by media or other reports, stakeholder complaints, 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) ○ High (Factor 2.0) 				
1.3.5.	Is it ensured that points of origin generating / supplying more than 10 tons per month (120 tons per year) have been selected and audited based on a sample?	<p>Basis for the sample must be all points of origin producing/supplying more than 10 tons per month (120 tons per year). Points of origin generating less than 10 tons may fall into the sample if there is indication of non-compliance or fraud. Select a minimum of the sqrt of the number of points of origin taking into account the risk factor and the following criteria:</p> <ul style="list-style-type: none"> • Type of material • Type of operation (e.g. restaurant, industrial operator, plant, public container, community collecting point, etc.) • Amount of material produced/supplied • Location/country of the point of origin • Indication on non-conformities <p>The selected points of origin should represent operations with different criteria (if possible). Note: Points of origin, which are certified individually, must not be considered for the sample.</p>	List of points of origin			
1.3.6.	If a sample of points of origin has been audited, have all points of origin from the sample been audited positively?	<p>In case of non-conformities, have all non-conformities been corrected within 40 days? The auditor may increase the sample size during the audit if this is needed to gain a representative understanding. In case one or more entities from the sample have a negative audit result the sample must</p>	Audit reports of points of origin			

		always be doubled (see ISCC EU 206).				
1.3.7.	Is a list of all ISCC compliant dependent collecting points available and accessible (if applicable)?	Check if dependent collecting points collect material on behalf of the collecting point, and whether the list is available and includes the name and address of each dependent collecting point. The list must include all dependent collecting points, which have collected material on behalf of the collecting point within the 12 months prior to the audit.	List of dependent collecting points			
1.3.8.	Is it ensured, that a sample of dependent collecting points has been audited?	Select a minimum of the sqrt of the number of dependent collecting points used to check on-site.				
1.3.9.	If a sample of dependent collecting points/ warehouses has been audited, have all points of origin from the sample been audited positively?	In case of non-conformities, have all non-conformities been corrected within 40 days? The auditor may increase the sample size during the audit if this is needed to gain a representative understanding. In case one or more entities from the sample have a negative audit result the sample must always be doubled (see ISCC EU 206).	Audit reports for dependent collecting points/ warehouses			
1.3.10.	Are individual mass balances kept for each dependent collecting point?	Check if separate mass balances according to the ISCC requirements are available for each site.	Mass balances			
1.3.11.	In case of group certification of Points of Origin under a Central Office: Is it ensured, that the individual Points of Origin are a homogeneous group?	Check whether the individual Points of Origin share a harmonized management system, have similar processes and generate similar types of material (e.g. used cooking oil or animal fat).				
1.3.12.	In case of group certification of Points of Origin under a Central Office: Is it ensured, that all Points of Origin supplying sustainable material have gone through an internal audit?	Check whether all Points of Origin of the group supplying sustainable material have successfully passed the internal audit.	ISCC self-declarations, Internal audit reports			
1.4.	Logistic Centre and Operational Units using non-certified Storage Facilities – Additional Requirements for Main Audits					
1.4.1.	Is a list of all storage facilities used available and accessible?	Check if a list of all storage facilities is available which are used or belong to the logistic network and if the list includes the name and address of each site.	List of warehouses/storage facilities			
1.4.2.	Is it ensured, that a sample of storage facilities used has been audited?	Select a minimum of the sqrt of the number of storage facilities used to check on-site. Note: Storage facilities, which are certified	List of warehouses/storage facilities, audit reports			

		individually, do not fall into the sample.			
1.4.3.	Were all storage facilities audited positively?	The auditor may increase the sample size during the audit if this is needed to gain a representative understanding. In case one or more entities from the sample have a negative audit result the sample must always be doubled (see ISCC EU 206). If non-conformities have been detected: verify if all non-conformities been corrected.	Audit reports of storage facilities		
1.4.4.	Are individual mass balances are kept for each storage facility?	Check if separate mass balances according to the ISCC requirements are available for each site.	Mass balances		
1.5.	Storage Facilities / Dependent Collecting Points (only applicable for Operational Units audited as a part of a Sample)				
1.5.1.	Is a layout plan of the facility available?	Verify if the layout plan allows to identify where relevant deliveries of sustainable material are coming in, where they are stored and where they are going out. Verify if tanks, silos, etc. are actually located according to the layout plan.	Layout plan, on-site visit		
1.5.2.	Is a contract between the operator of the storage facility/ the dependent collecting point and the client (ISCC system user) available?	Verify if a contract exists.	Contract		
1.5.3.	Is it ensured that the relevant technical equipment and infrastructure to determine incoming and outgoing material flow is available and in operation?	Verify if amounts of incoming material and amounts of outgoing material can be determined correctly. Check if weighbridges are correctly calibrated. Check if flow meters, sensors, measuring devices etc. are available, fully functional and calibrated, in particular in the areas of site gate, silos, warehouse, conversion process, etc.	Weighbridges, sensors, flow meters, measuring devices		
1.5.4.	Is it ensured, that the data flow between the storage facility and the client renting storage space is correctly representing the inventory of the storage facility?	Check how data is transferred between the storage facility and the client. Verify if the data transferred represents the inventory and the amounts of incoming and outgoing material correctly. Check if there are clear procedures available.	Inventory, reporting to client		

ISCC EU Audit Procedure	Chain of Custody	Chapter No. 2:	Traceability
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No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
2.1.	General Requirements (to be completed only for Main Audits, not relevant for Sample Audits)					
2.1.1.	Is ensured that the list of suppliers and recipients of sustainable materials contains relevant information?	Check whether name, address of suppliers and recipients are available. Verify if the certification system and certificate number for all suppliers of sustainable material are available (certificate number is not applicable for farms/plantations or points of origin which are not individually certified).	List of suppliers and recipients			
2.1.2.	Does the information and quantities from weighbridge tickets, delivery notes, sustainability declarations or proofs of sustainability of the incoming and outgoing sustainable material match with the information from the reporting system of the company?	Compare information and quantities of the reporting with the related incoming/ outgoing weighbridge tickets, delivery notes or sustainability declarations. 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 etc.).	Quantities from delivery notes, weighbridge tickets and reporting system, documentation of all deviations > 0.5%			
2.1.3.	Are the quantities of the incoming and outgoing deliveries of sustainable material consistent with the amounts stated in the contracts related to those deliveries? Do they fulfil the sustainability characteristics fixed in the contracts (e.g. on EU RED or ISCC Compliance, type of Chain of Custody)?	Compare quantities from reporting with contract details. Take into account that contract quantities can be split into several batches or that one batch may relate to different contracts. Verify if amounts are consistent. If relevant: Compare the amount of incoming and outgoing material claimed as "ISCC Compliant".	Delivery documentation, contracts, reporting system			
2.1.4.	Are all deliveries of incoming sustainable material covered by a valid certificate of the supplier?	Verify if all suppliers of sustainable material where certified at the date of dispatch of the material (at the suppliers address). Compare dates of (physical) dispatch on the "latest" (most recent) and of the "oldest" delivery document/ sustainability declaration with the validity period of the supplier's certificate. Note: If the supplier is a farm/plantation/point of origin a self-declaration can substitute a certificate.	Delivery documents / sustainability declarations, certificates of suppliers, self-declarations			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
2.1.5.	Is the data from subcontractor contracts consistent with actually accounted services?	Compare if data (from tables, calculations etc.) and invoiced services are consistent with the contractual agreements.	Contract data (from tables, calculations etc.), Invoices from subcontractors			
2.1.6.	Do the delivery notes, sustainability declarations or proofs of sustainability for incoming and outgoing sustainable material comply with the ISCC requirements? Is the information consistent with information in the reporting system?	Verify whether the documents contain the following information: <ul style="list-style-type: none"> • Name and address of the supplier • Name and address of the recipient • Related contract number • Date of physical dispatch of the sustainable material • Name of certification system and certificate number of the supplier • Unique number of sustainability declaration (running number) • The number of the group member (if applicable) • Type of sustainable material (including information about the type of raw material) • Country of origin of the feedstock (country of cultivation, or in case of waste/residues the country where the waste/residue originates) • Statement that the sustainability criteria according to Art. 17 (3) to (6) RED were not taken into account (applicable for waste and residues other than agricultural, aquaculture, fisheries and forestry residues) • Statement if material is "ISCC Compliant" (if relevant) • Quantity of sustainable material (in metric tons or m3 at 15°C) referring to dry material or indicating moisture content • One of the three options of GHG emission information: <ul style="list-style-type: none"> ○ Option 1: Statement "Use of total default value" ○ Option 2: Statement: "Use of disaggregated default value" for respective GHG emission formula 	Delivery notes, weighbridge tickets, sustainability declarations, proofs of sustainability for incoming or outgoing sustainable material, reporting system	Indicate uniquely which delivery notes, sustainability declarations or proofs of sustainability have been verified during the audit (e.g. statement of unique document number and date):		

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<p>elements (e.g. "Use of disaggregated default value for extraction or cultivation of raw materials (e_{ec}), processing (e_p), transport and distribution (e_{td}), etc.).</p> <ul style="list-style-type: none"> ○ Option 3: Statement of an actual GHG value in kg CO₂eq per dry-ton main product for respective GHG emission formula elements (e.g. for extraction or cultivation of raw materials (e_{ec}), processing (e_p), transport and distribution (e_{td}), etc.) including: <ul style="list-style-type: none"> ▪ All upstream emissions of the GHG emission formula element and allocations up to and including the unit issuing the delivery note ▪ If applicable: For transport & distribution: means of transport, transporting distance ○ Option 4: Combination of Option 2 and Option 3, referring to the disaggregated default value for some GHG emission formula elements and the actual GHG value for other formula elements (e.g. Statement „Use of disaggregated default for the extraction or cultivation of raw materials (e_{ec})“ combined with an actual GHG value for processing (e_p) in kg CO₂eq per dry-ton main product) ○ Note for Option 2 and 3: For waste/residues-based materials all formula elements must be reported, however, some elements must be zero ($e_{ec} = 0$, and $e_t = 0$.) • If traceability is based on segregation: a statement which sustainability characteristics of the delivery are segregated <p>Additional information to be provided on</p>				

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<p>sustainability declarations by the producer of the final <i>biofuel</i>:</p> <ul style="list-style-type: none"> • GHG emissions of the biofuel (g CO₂eq per MJ biofuel) • The relevant fossil fuel comparator (g CO₂eq per MJ biofuel) • GHG emissions savings compared to the relevant fossil fuel (in percent) • Energy content of the entire batch (MJ) • Statement as to whether the final biofuel was produced in a processing unit that was in operation on or before 05 October 2015 • Nabisy identification number of the recipient (only relevant for PoS issued in Nabisy) <p>Additional information to be stated on sustainability declarations by suppliers of final biofuel. Note: These information are provided by the producer of final biofuels and must not be altered by the supplier of final biofuels:</p> <ul style="list-style-type: none"> • GHG emissions of the biofuel (g CO₂eq/MJ) • The relevant fossil fuel comparator (g CO₂eq/MJ) • GHG emissions savings compared to the relevant fossil fuel (in percent) • Energy content of the entire batch (MJ) • Statement as to whether the final biofuel was produced in a processing unit that was in operation on or before 05 October 2015 				
2.1.7.	Is it ensured, that outgoing deliveries of sustainable material are covered by the validity period of the operational units' certificate? (only applicable in case of a re-	Compare the "oldest" and the "most recent" delivery note with the validity period of the certificate of the operational unit? Verify if all deliveries of sustainable material have been covered by a valid certificate.	Delivery documents, certificate, Proofs of sustainability, sustainability declarations			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	certification)?					
2.1.8.	Is it ensured, that for one batch of sustainable material not more than one sustainability declaration or proof of sustainability is issued?	Verify that not more than one delivery note or proof of sustainability has been issued for one batch of outgoing product. Verify that no blue ISCC proof has been issued together with the issuance of a proof in a database of a Member State (e.g. Nabisy).	Mass balance, delivery notes, proof of sustainability			
2.1.9.	If sustainability declarations or Proofs of Sustainability are issued or transferred within electronic traceability databases (e.g. Nabisy), is ensured that the amounts in the database are backed with respective documentation?	Check the accounts of electronic databases used. Verify if the amounts handled within such databases are backed by respective documentation (e.g. delivery documents, contracts, etc.).	Database accounts, contracts, delivery documents			
2.1.10.	In case traceability databases are used, is ensured that the amounts put into the databases are correct and that batches are not sold double (e.g. with electronic PoS and a paper document).	Check all relevant database accounts. Compare the amounts in the database with the amounts produced, the amounts sold and (if applicable) the mass balance.	Database accounts, production reports, delivery documents, sustainability declarations			
2.1.11.	Is it ensured that all suppliers of wastes and/or residues or waste/residue based products are certified, and that the certification scheme is accepted by ISCC for deliveries of waste/residue based material?	Check incoming sustainability declarations and certification systems of suppliers of waste/residue (based) material and verify if accepted by ISCC.	Sustainability declarations, delivery notes, lists of suppliers, certificates of suppliers, ISCC system updates, ISCC website			
2.2.	First Gathering Point - Additional Requirements for Main Audits					
2.2.1.	Is it ensured, that sustainable raw material is only collected from farms/plantations, which have completed and signed the appropriate ISCC self-declaration /self-assessment?	Verify whether the appropriate ISCC self-declaration / self-assessment form has been completed and signed. Compare dates of incoming deliveries with the date the self-declaration has been signed. Compare deliveries, self-declarations and the list of farms/plantations.	Delivery notes, weighbridge tickets self-declarations, contracts, list of farms/plantations			
2.2.2.	Are the amounts of sustainable raw material supplied by the farm/plantation plausible?	Compare the amounts supplied with the size of the farm/plantation. Verify plausibility of amounts.	Contracts, invoices, weighbridge tickets, delivery notes, self-declaration			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
2.3.	Collecting Point and Central Office (Group certification of Points of Origin) - Additional Requirements for Main Audits					
2.3.1.	Is it ensured, that waste/residue material is only collected from points of origin, which have completed and signed the appropriate self-declaration?	Check whether the appropriate self-declaration has been completed and signed. Compare dates of incoming deliveries with the date the self-declaration has been signed. Compare deliveries, self-declarations and the list of points of origin. Verify if the point of origin really exists at the provided address.	Delivery notes, waste transfer notes, self-declaration, contracts, list of points of origin			
2.3.2.	Are the amounts of waste/residue material produced and/or supplied by the points of origin plausible?	Compare the collected amounts with the size and the type of point of origin. Compare the amounts collected with the amounts of other points of origin that are similar in size and type. Verify if there is indication for deliberate generation of waste.	Contracts, invoices, weighbridge tickets, delivery notes for collected amounts, self-declaration			
2.3.3.	Is it ensured that the material collected, can be covered under ISCC EU waste/residue process?	Verify if the material collected is on the ISCC EU list of eligible material. Check if the material is marked as eligible for certification under the W/R process.	Delivery documents, ISCC list of material			
2.3.4	Is it ensured that the material is classified/declared correctly and truly?	Verify if the classification/declaration of the incoming material is correct. Check what kind of waste or residue originates at the Point of Origin and how this was sold/declared. Check respective documentation (e.g. operation license of the Collecting Point, waste transfer notes, delivery documents, etc.). In case of UCO: Verify if it is entirely of vegetable origin, or entirely or partly of animal origin. In case of animal fat / tallow: Verify if the correct category according to the respective EU regulation has been applied and if there is evidence from the competent authority for the category (e.g. health certificate signed by an official veterinarian/inspector). If there is no official evidence of the category, the material must be classified as "uncategorized animal fat / tallow".	EU Waste Catalogue, Waste codes, ISCC EU list of materials, operation permit/license, health certificates, delivery documents, waste transfer notes			
2.3.5	In case of a landfill gas processing plant: Is it ensured that the auditor or staff of the certification scheme	Check, if the requirements for such verification are given by signing the self-declaration or via access to the landfill gas operation.	Actual and signed self-declaration. Verification of access to the landfill gas			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	can examine the delivery of landfill gas e.g. by conducting on-site verification at the landfill gas operation if they considers this necessary sufficiently verified?		operation			
2.4.	Storage Facilities and Dependent Collecting Points (only applicable for Operational Units audited as a part of a Sample)					
2.4.1.	Are the quantities of the inventory and of the periodical reporting consistent with the contracts between storage operator and client?	Compare quantities from reporting with contract details. Verify if amounts are consistent.	Delivery documentation, contracts, reporting system			
2.4.2.	Do the amounts from periodical reporting and inventory match with the amounts reported to the client?	Compare inventory, incoming and outgoing deliveries at the storage facility and the amounts reported to the client.	Inventory, reporting system			
2.4.3.	Is it ensured that the information from delivery documents for incoming and outgoing material match with the weighbridge protocols?	Compare weighbridge protocols and delivery notes for specific batches.	Weighbridge protocol, delivery notes			
2.4.4.	Do the storage facilities contain the amount of material they should contain according to the inventory?	Check if tanks or silos contain the amount of material they should contain according to the inventory.	Inventory, on-site check of facilities			
2.5.	Processing Unit - Additional Requirements					
2.5.1.	Does the periodic production report or another relevant reporting contain the necessary information?	Type of sustainable raw material, quantities of sustainability attributes of the sustainable raw material (e.g. "ISCC Compliant"); Conversion factors/yields; Type and quantity of sustainable product, including further sustainability attributes of product (e.g. "ISCC Compliant"); Type and quantity of co-products (if necessary for determining the allocation factor and not available from other sources); Quantities of wastes, residues, losses etc. (if necessary and not available from other sources); Production date (if necessary or dedicated batches need to be identified); Allocation factor (if not available from other	Reporting system, production reports, quality management system			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		sources); Declaration whether GHG total default value, GHG disaggregated default values, actual GHG values, or a combination of disaggregated default values and actual GHG values for the different emission formula elements (e.g. from extraction or cultivation, transport & distribution, processing, etc.) were applied.				
2.6.	Co-processing - Additional Requirements					
2.6.1	Is the internal process of the Co-processing Facility documented?	The information should include a brief process description, the main product, co-products, residues and losses within the process, flow charts etc.	Relevant documentation			
2.6.2	Does the periodic production report or another relevant reporting contain the necessary information?	<ul style="list-style-type: none"> Type of sustainable bio-based raw material, quantities of sustainable bio-based raw material, sustainability attributes of the sustainable raw material (e.g. "ISCC Compliant") Bio-yields of the Co-processing Facility Type and quantity of sustainable bio-based product, including further sustainability attributes of product (e.g. "ISCC Compliant") Type and quantities of co-products (if necessary for determining the allocation factor and not available from other sources) Quantities of wastes, residues, losses etc. (if necessary and not available from other sources) Production date (if necessary or dedicated batches need to be identified) Declaration whether GHG total default value, GHG disaggregated default values, actual GHG values or a combination of disaggregated default values and actual GHG values for the different emission formula elements (e.g. from extraction or cultivation, transport & distribution, 	Periodic reporting system			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<p>processing, etc.) were applied</p> <ul style="list-style-type: none"> Allocation factor (if not available from other sources) 				
2.6.3	Is the quantity of products declared as bio-based and sustainable since the previous audit available and consistent?	Identify the relevant quantities for the period since the previous audit from reporting and compare with quantities on delivery notes or calculation of bio-output (please state the exact quantity under "findings").	Periodic reporting system			
2.6.4	Is ensured that different raw materials are kept separately in the bookkeeping?	Verify if different raw materials are kept separately within the bookkeeping.	Bookkeeping			
2.6.5	Is ensured that the bookkeeping allows to uniquely identify and assign sustainability characteristics to individual (incoming and outgoing) batches of bio-based outputs?	Verify if individual batches can be uniquely assigned with sustainability characteristics (such as type of feedstock, quantity, country of origin/cultivation, GHG emissions, waste/residue status, ISCC Compliance or EU RED compliance) based on the (received and issued) sustainability declarations or Proofs of Sustainability.	Bookkeeping, sustainability declarations received (delivery documents), sustainability declarations or Proofs of Sustainability issued			
2.6.6	Has the bio-yield of the Co-processing Facility been determined correctly?	<ul style="list-style-type: none"> The bio-yield has been determined Site-specific and Process specific (i.e. for the process within a site, where the bio-based input material is actually used). Either during daily operations or where not possible under specific test conditions or in an experimental set up. (For further verification of bio-yield calculation please see questions 16ff.) <p>The bio-yield has been applied correctly during daily operations in order to calculate the amount of bio-outputs from a given amount of bio-inputs.</p>	Reports on bio-yield determination and application in daily operation (internal reporting)			
2.6.7	Has the calculated bio-output been correctly attributed to the different product fractions?	<p>Within ISCC two different approaches for attributing the bio-output are possible:</p> <ul style="list-style-type: none"> Equal proportioning to all relevant outputs 	Reports on bio-yield determination and application in daily operation (internal reporting)			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<ul style="list-style-type: none"> Attribution to a specific product <p>In cases where only the bio-yield of one output has been determined, e.g. by 12C or 14C measurements for a specific product, only the determined bio-content of this specific product can be sold as such.</p>				
2.6.8	Where applicable, have EU Member States requirements for co-processing been followed?	Check destination markets for bio-outputs and if certain requirements apply in those markets (e.g. with respect to approach of calculating bio-yield or attribution of bio-output).	Reports on destination of final biofuels. Reports on bio-yield determination and application in daily operation (internal reporting)			
2.6.9	Was one of the following approaches followed to determine the bio-yield in simultaneous co-processing?	<p>a. Approaches for co-processing: Energetic determination (points 17 and 18)</p> <p>b. Determination through the efficiency/losses of a process (points 19 and 20); or</p> <p>c. 12C or 14C analyses (points 21 to 23)</p> <p>Applied method identified and consistent. If different approaches have been applied and result in two different bio-yields, the most conservative approach should be followed.</p>	Reports on bio-yield determination and application in daily operation (internal reporting)			
2.6.10	In case that A) bio-yield is energetically determined Has the bio-yield based on the energetic weighting factor been calculated correctly for the co-process?	<p>Verify if the following procedure was followed to determine the weighting factor and the bio-yield:</p> <ul style="list-style-type: none"> Determine typical amounts of all relevant bio-based and fossil inputs and outputs of the simultaneous co-processing Multiply the quantities of different inputs with respective lower heating values of inputs to determine energy content Determine weighting factor of bio-based inputs by dividing energy content of sustainable bio-inputs by total energy content of all inputs Apply weighting factor to outputs 	Reports on quantities of different inputs and outputs, lower heating values, calculation methodology for weighting factor and bio-yield.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		The bio-yield is calculated by dividing the amount of calculated bio-output by the amount of bio-input.				
2.6.11	Has the bio-yield been applied correctly during daily operation?	Verify if the bio-yield has been correctly applied for incoming sustainable bio-based input materials. Where inputs and outputs are clearly linked (in time or physically) and thus amounts of in- and outputs can be assigned to each other, as an alternative to calculate the bio-yield it would be also possible to designate the share of sustainable bio-based energy content in the inputs directly to the outputs.	Reports on bio-yield, amount of bio-based input, amount of output produced and amount of output sold as bio-based.			
2.6.12	In case that B) bio-yield is determined through the efficiency/losses of a process Has the bio-yield of the respective 100% bio-based process been calculated correctly?	Verify if the following procedure was followed to determine the bio-yield: <ul style="list-style-type: none"> In an experimental set up determine specific outputs of varying bio/fossil input shares and typical losses (water, waste gases) Based on that, determine amounts of incoming bio-based raw material as well as output amounts and typical fractions of outputs for a 100% bio-process Calculate total bio-output by subtracting losses of the 100% bio-process from the total bio-based input <p>The bio-yield is calculated by dividing the amount of calculated bio-output by the amount of bio-input.</p>	Reports from experimental set ups or testing on quantities of different inputs, outputs and losses of varying bio/fossil input shares, calculation methodology for bio-yield			
2.6.13	Has the respective bio-yield been applied correctly to calculate the size/amount of outgoing bio-products?	Verify if the bio-yield is correctly applied for incoming sustainable bio-based input materials in order to calculate the bio-output.	Reports on bio-yield, amount of bio-based input, amount of output produced and amount of output sold as bio-based.			
2.6.14	In case that C) bio-yield is determined by 12C or 14C analyses Has the bio-yield been calculated correctly and is it consistent?	Verify, whether the following approach was followed: <ul style="list-style-type: none"> 12C or 14C analysis of a known raw material mixture of bio-based and fossil origin 	Continuous 12C or 14C analyses for feedstock mixture of bio-based and fossil origin and respective product pool			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<ul style="list-style-type: none"> 12C or 14C analysis of the respective product pool of the known input mix; either in experimental tests or, if possible, in daily operations Bio-yield based on calibrated 12C or 14C results: Divide amount of bio-product according to 12C or 14C analysis by the amount of bio-based inputs according to 12C or 14C analysis Under certain conditions (e.g. for certain inputs like municipal solid wastes or tires) it might also be possible to do 12C or 14C analysis for the outputs only and use the resulting fraction of bio-based products during daily operations. <p>Verify whether 12C or 14C measurements have been repeated under different conditions (e.g. different shares of bio-based inputs) in order to adapt overall bio-yield for different bio/fossil input ratios.</p>				
2.6.15	Were the 12C or 14C measurements to determine typical bio-based outputs conducted based on the standard tests ASTM D6866 or CEN/TS 16640 and on one of the three accepted methods? Do assumptions for 14C analysis under laboratory conditions or in pilot test represent the specific process for which the bio-yield shall be determined?	<p>Determine, whether 14C measurements were conducted based on either ASTM D6866 or CEN/TS 16640 and on one of the three accepted methods:</p> <ul style="list-style-type: none"> Proportional Scintillation Method (PSM), Beta Ionisation (BI) or Accelerated Mass Spectrometry (AMS). <p>If under experimental conditions: Compare co-process and the conditions of it with conditions for which 14C analyses have been carried out. If a fuel measurement & sampling (FMS) regime was applied at the start of a given process, check whether regime is legitimate.</p>	14C analyses laboratory test results, Process diagram and assumptions for 14C analyses, if applicable "fuel measurement & sampling (FMS) regime"			
2.6.16	Has the respective bio-yield been applied correctly to calculate the size/amount of outgoing bio-products during daily operations?	Verify if the bio-yield is correctly applied for incoming bio-based input materials in order to calculate the bio-output (as long as input mix is similar to that used for 14C analysis).	Reports on bio-yield, amount of bio-based input, amount of output produced, and amount of output sold as bio-based.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
2.6.17	Was the 3-months balancing period applied correctly for every individual feedstock?	<p>Conduct respective control calculation based on the respective reporting for every bio-based raw material (e.g. palm, rapeseed). Add the quantity of sustainable bio-based input material in stock (at the beginning of the period) and the incoming sustainable bio-based input material for the entire period. Multiply this sum with the determined bio-yield for this period and add the stock of the sustainable bio-output (at the beginning of the period). This is result A. Determine the quantity of outgoing sustainable bio-output during this period (Result B).</p> <p>Result B must be equal or smaller than result A</p> <p>Check also individually for different sustainability characteristics (e.g. type of feedstock, country of origin, GHG emissions, "ISCC Compliant" and "EU RED Compliant" materials).</p>	Calculation of balancing period			
2.6.18	Was the credit for sustainable bio-output to be transferred into the next period calculated correctly?	<p>Check credit calculation based on above balancing calculation figures. Subtract B from A (=C) and compare with inventory level D of sustainable and non-sustainable bio-based material.</p> <p>Only positive credits can be transferred into the next mass balance period.</p> <p>Credit is equal D if C is larger than D</p> <p>Check individually for "ISCC Compliant" and "EU RED Compliant" materials.</p>	Calculation of balancing period			

ISCC EU Audit Procedure	Chain of Custody	Chapter No. 3:	Mass balance
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No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
3.1. General Requirements (to be completed for Main and Sample Audits, not relevant for Paper Traders)						
3.1.1.	Was the mass balance calculated correctly? (If the system user is certified for multiple scopes, mass balances must be kept for each scope separately)	Conduct respective control calculation based on the respective reporting: Add the quantity of sustainable material in stock (at the beginning of the period) and the incoming sustainable material for the entire period. Multiply this sum with conversion factor for this period and add the stock (at the beginning of the period) of the sustainable product (biofuel or bioliquid). This is result A. Determine the quantity of outgoing sustainable products during this period (Result B). Check also individually for "ISCC Compliant" materials (if applicable).	Result B is equal or smaller result A	Indicate which mass balance period (beginning and end date of the period) has been verified during the audit. Indicate one (reproducibly) transaction which has been verified (audit trail):		
3.1.2.	Was the credit for sustainable biomass to be transferred into the next mass balance 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. Only positive credits can be transferred into the next mass balance period. Producers, traders and processors of biomethane generally do not store the gas in the caverns but use the gas grid (transport) for storing. In these cases, the limitation of sustainable credit transfer to physical "inventory" at the location shall not be applied. Check individually for "ISCC Compliant" materials.	Credit is equal C, when C is equal or smaller D; Credit is equal D if C is larger than D			
3.1.3.	Is the quantity of output material declared as sustainable since the previous audit available and consistent?	Identify the relevant quantities for the period since the previous audit from reporting and compare the quantities on delivery notes or mass balance calculation. Compare quantities	Delivery documents, sustainability declarations, contracts			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	If relevant: Is the quantity of products declared as "ISCC Compliant" since the previous audit consistent?	of "ISCC Compliant" products with ISCC acquired raw materials.				
3.1.4.	In case of units processing, trading and producing biomethane: Is it ensured that the "ISCC statement on single claim of environmental credits" is signed?	Check if the statement is actual and signed by the competent person.	Actual and signed statement available for audit			
3.1.5.	Is it ensured that different raw materials are kept separately in the mass balance (only applicable up to and including the producer of final biofuel)?	Verify if different raw materials are kept separately within the mass balance calculation (raw material specific mass balance).	Mass balance			
3.1.6.	Is it ensured that the mass balance allows to uniquely identify and assign sustainability characteristics to individual (incoming and outgoing) batches?	Verify if individual batches can be uniquely assigned with sustainability characteristics (such as type of feedstock, quantity, country of origin/cultivation, GHG emissions, waste/residue status) based on the (received and issued) sustainability declarations or Proofs of Sustainability.	Mass balance calculation, sustainability declaration received (delivery documents), sustainability declarations or Proofs of Sustainability issued.			
3.1.7.	Is it ensured that no "double claiming" of sustainable material occurs (i.e. selling incoming sustainable material twice with the same sustainability characteristics)?	Compare total incoming raw material (sustainable and non-sustainable) and the total amount declared as sustainable. In case more than one certification system is used, control mass balance (and if necessary the supporting delivery documents, Proofs of Sustainability, traceability databases, etc.) of other certification systems. Verify that material is not declared as sustainable under more than one system. Verify that the total amount of sustainable output under all certification schemes combined, matches the amount of sustainable input. Check if biogas/biomethane is sold into other markets with the option of further incentive schemes (e.g. biomethane for heating). If yes, check if the operation unit is taking part in other incentive scheme focussing on benefits	Mass balance under all sustainability certification systems, reporting system, delivery documents, Proofs of Sustainability, databases. For gaseous biomass: The environmental attributes associated with the sustainable output are not claimed twice. The ISCC statement on the double claiming of environmental attributes is signed.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		for environmental attributes. Check if any environmental attributes like "sustainable", "certified", "biobased", etc. are assigned to other volumes of non-sustainable, fossil, renewable or other gases.				
3.2.	Processing Unit – Additional Requirements					
3.2.1.	Is the conversion factor calculated correctly (for all types of sustainable material processed)?	Divide amount of main product by the amount of all process raw materials and multiply with 100.	Conversion factor calculated correctly and applied to input and products			
3.2.2.	Has the respective conversion factor been applied to calculate the amount of each outgoing product?	Verify if the conversion factor has been applied correctly for each product.	Conversion factor, amount of input, amount of output produced			
3.2.3.	Is it ensured, that sustainability credits are allocated equally to all products and co-products according to the conversion factor?	Verify the allocation factor and if sustainability credits are allocated correctly.	Allocation factor			
3.2.4.	Is it ensured, that the production capacity and the produced amounts of sustainable and non-sustainable material are plausible?	Verify if the production capacity and the produced amounts of sustainable and non-sustainable material are plausible.	Plant operation procedure, QM system, production reports			
3.3	Processing Unit: Biogas/ Biomethane Plant - Additional Requirements					
3.3.1.	In the case of biogas/biomethane plants: Is it ensured that the operations log book (operations diary) contains all relevant data on substrate input and that biogas output of the plant is measured and documented?	Verify if the biogas plant documents the substrates input for the biogas plant on a daily basis. Check if the documentation includes information on the amount and the quality of each of the substrates processed in the biogas plant (substrate origin, dry matter, assigned GHG value)? Verify if the biogas output is measured and documented.	Reporting system (operation log book/operation diary), delivery notes for incoming deliveries, production reports			
3.3.2.	In the case of biogas/biomethane plants: Is ensured that the biogas output measured corresponds with the amount of substrates processed?	Check the amount of biogas output measured. Calculate the amount of biogas produced based on the amount of substrates processed. Verify if the result of the calculation is plausible and corresponds to the amount of biogas produced. Differences shall be explained.	Company documentation on energy output and substrate processed, publications on energy content of substrates in biogas plants. The energy content of biogas produced (measured)			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Check if the conversion factors used for the calculation of the yield (biogas output) are correct. Verify if these factors correspond with current scientific publications? (Verification of the conversion factors e.g. using KTBL-values published in "Faustzahlen für die Landwirtschaft").	corresponds to the energy content of the substrates processed and the energy content of the biogas (calculated).			
3.3.3.	In the case of biogas/biomethane plants: Does the total energy output of the biogas processing plant (heat, electricity) correspond with comparable parameters?	Calculation of the total energy output of the plant. The overall efficiency should not exceed 85 %. Differences +/- 3 % shall be explained.	The total energy output of the plant does not exceed 85 % of the total energy input			
3.3.4.	In the case of biogas/biomethane plants: Is it ensured that no additional natural gas is blended into the bio-based gas processed or into the biomethane?	Verify if natural gas or other gases are additionally blended into the biomethane processing plant. Verify if the existing pipeline system exclusively transports landfill gas or biogas to the biomethane processing plant. Verify that solely landfill gas or biogas is processed into biomethane. Verify that natural gas is not claimed as bio-based to create sustainability credits.	Visual verification of the existing pipeline system transporting biogas from the biogas digester or landfill gas from a landfill operation to the biomethane processing plant			
3.3.5.9	In the case of biomethane plants: Is it ensured that the total amount of biomethane being produced corresponds to the amount of landfill gas/biogas processed?	Compare, if the amount of landfill gas/biogas processed (measured or estimated) corresponds to the amount of biomethane produced. If the conversion rate is fluctuating (e.g. in the case of conversion of landfill gas to biomethane) this shall be explained. Check if the amount of biomethane produced corresponds to the gas (biogas, landfill gas) input?	Reporting system, delivery notes, production reports. The biomethane output is measured and documented. The conversion factor for the processing of landfill gas into biomethane does not exceed 0.5 +/- 5%			
3.3.6.	In the case of biomethane plants: Is the amount of sustainable biomethane fed into the grid measured and documented?	Verify the documentation on sustainable biomethane fed into the gas grid. Check, if the amount of sustainable biomethane fed into the grid is smaller or as high as the amount of sustainable biomethane delivered.	Reporting system, delivery notes, company owned data base. The amount of sustainable biomethane fed into the grid is smaller or as high as the amount of sustainable biomethane taken out of the grid.			
3.3.7.	In the case of biomethane plants:	Check, if both economic operators (biogas	Documentation on the gas grid			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	Is ensured, that the plant feeding biomethane into the grid is physically connected with the economic operator taking the biomethane out of the grid?	processing plant, operation unit receiving the biomethane e.g. biomethanol plant) are physically connected via the gas grid.	network (e.g. maps), list of recipients of biomethane			
3.3.8.	In the case of biomethane plants: Is it ensured that the quantities of biomethane fed into and taken out of the gas grid are documented by the respective operational unit?	<p>Check if a grid feed meter is available, working and calibrated on a regular basis.</p> <p>Check of the grid feed meter is measuring the biomethane fed into the grid.</p> <p>Check if these measurements on the amount of sustainable biomethane fed into the gas grid are documented.</p> <p>Check if the amount of sustainable biomethane fed into the gas grid and taken out of the gas grid are controlled and verified by a competent or public authority.</p>	<p>Documentation on the calibration procedure. Valid calibration sticker/seal.</p> <p>Reporting system on the amount of biomethane injected into the grid.</p> <p>Documentation, reporting on the verification of biomethane transported via the gas grid by a competent third party organisation</p>			

ISCC EU Audit Procedure	Chain of Custody	Chapter No. 4:	Physical Segregation
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No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
4.1. General Requirements (to be completed for Main and Sample Audits only in case Physical Segregation is applied. Not applicable for Paper Traders)						
4.1.1.	Is it ensured that only material is declared as sustainable that was received as sustainable, and that the sustainability characteristics for the outgoing material comply with the sustainability characteristics of the incoming material?	Check documents for incoming and outgoing deliveries.	Delivery documents, sustainability declarations			
4.1.2.	Are the relevant sustainability characteristics that shall be segregated included in the relevant documents and processes of the company?	<p>Check if the company has clearly defined and documented, which sustainability characteristics shall be segregated. Sustainability characteristics include but are not limited to:</p> <ul style="list-style-type: none"> • Raw material • Country of origin of the raw material • Waste/residue status • GHG emission value • Claim ““ISCC Compliant”” or “EU RED compliant” (if applicable) <p>Verify if the segregated sustainability characteristics are stated clearly and correctly on the incoming and outgoing sustainability declarations.</p>	Bookkeeping, process descriptions, delivery documents, sustainability declarations.			
4.1.3.	Is the quantity of output material declared as segregated sustainable since the previous audit available and consistent? If relevant: Is the quantity of products declared as segregated and “ISCC Compliant” since the previous audit consistent?	Identify the relevant quantities for the period since the previous audit from reporting and compare the quantities on delivery notes or bookkeeping. Compare quantities of “ISCC Compliant” products with ISCC acquired raw materials.	Delivery documents, sustainability declarations, contracts			
4.1.4.	Is it ensured that segregated sustainable material is not mixed with non-sustainable material?	Conduct on-site audits in order to verify whether physical segregation (either via parallel processes or sequential processes) seems reasonable and appropriate.	Spot checks, Quantities identified and consistent			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Verify if sustainable and non-sustainable materials are kept physically segregated and are not mixed physically.				
4.1.5.	Is it ensured that the sustainability characteristics that shall be segregated are kept separately in the bookkeeping?	Verify if different segregated sustainable materials are kept separately in the bookkeeping.	Bookkeeping			
4.1.6.	Is it ensured that the bookkeeping allows to uniquely identify and assign sustainability characteristics to individual (incoming and outgoing) batches?	Verify if individual batches can be uniquely assigned with sustainability characteristics (such as type of feedstock, quantity, country of origin/cultivation, GHG emissions, waste/residue status) based on the (received and issued) sustainability declarations or Proofs of Sustainability.	Bookkeeping, sustainability declaration received (delivery documents), sustainability declarations or Proofs of Sustainability issued.			
4.1.7.	Is it ensured that no "double claiming" of segregated sustainable material occurs (i.e. declaring incoming sustainable material twice with the same sustainability characteristics)?	<p>Compare total incoming raw material (sustainable and non-sustainable) and the total amount declared as sustainable. In case more than one certification system is used, control mass balance (and if necessary the supporting delivery documents, Proofs of Sustainability, traceability databases, etc.) of other certification systems.</p> <p>Verify that material is not declared as sustainable under more than one system. Verify that the total amount of sustainable output under all certification schemes combined, matches the amount of sustainable input.</p> <p>Check if biogas/biomethane is sold into other markets with the option of further incentive schemes (e.g. biomethane for heating). If yes, check if the operation unit is taking part in other incentive scheme focussing on benefits for environmental attributes.</p> <p>Check if any environmental attributes like "sustainable", "certified", "biobased", etc. are assigned to other volumes of non-sustainable, fossil, renewable or other gases.</p>	Quantities received under all sustainability certification systems, reporting system, delivery documents, Proofs of Sustainability, databases. For gaseous biomass: The environmental attributes associated with the sustainable output are not claimed twice. The ISCC statement on the double claiming of environmental attributes is signed.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
4.2.	Processing Unit - Additional Requirements					
4.2.1.	Is the conversion factor calculated correctly (for all types of sustainable material processed)?	Divide amount of main product by the amount of all process raw materials and multiply with 100.	Conversion factor calculated correctly and applied to input and products			
4.2.2.	Has the respective conversion factor been applied to calculate the amount of each outgoing product?	Verify if the conversion factor has been applied correctly for each product.	Conversion factor, amount of input, amount of output produced			
4.2.3.	Is it ensured, that the production capacity and the produced amounts of sustainable and non-sustainable material are plausible?	Verify if the production capacity and the produced amounts of sustainable and non-sustainable material are plausible.	Plant operation procedure, QM system, production reports			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
5.1. Processing Unit Requirements						
5.1.1.	<p>Option 1: In case company applied total default value for products: Is application of the total default value in line with the RED and ISCC requirements?</p> <p>In case of co-processing: Please note that the use of the GHG total default value from Annex V (D) of the RED and Annex IV of the FQD is currently only possible for hydrotreating facilities, where bio-based oils are simultaneously co-processed.</p>	<p>Verify whether the GHG information fits into the category from which the total default value was chosen and if total default value fulfils the required GHG emission savings. Especially relevant for:</p> <ul style="list-style-type: none"> Non-EU corn ethanol (no default available) Ethanol plants (availability of different total default values for different energy systems) Palm oil mills (use of total default value only possible if methane capture is in place). Total default value for biodiesel from soybean (does not reach minimum GHG saving requirements) <p>If the company or its raw materials do not fulfil the requirements, the application of the total default value is not possible.</p>	<p>Documentation of the GHG value.</p> <p>Compare value with the RED default values.</p> <p>Layout plant, If relevant on-site verification, e.g. :</p> <ul style="list-style-type: none"> Palm oil mill: Methane capturing visible, no leakages visible, state of the art technology and maintenance proven by producer manuals, service reports etc. Ethanol plants: energy system 			
5.1.2.	<p>Option 2: In case company applied disaggregated default values for products: Is application of the disaggregated default value in line with the RED and ISCC requirements?</p> <p>In case of co-processing: Please note that the use of the GHG default values for cultivation, processing and transport and distribution from Annex V (D) of the RED and Annex IV of the FQD is currently only possible for hydrotreating facilities, where</p>	<p>Verify that the statement "Use of disaggregated default value" is used separately for the relevant calculation formula elements. Verify whether the input material fits into the category from which the disaggregated default value was chosen. Especially relevant for:</p> <ul style="list-style-type: none"> Non-EU corn (no disaggregated default available) Ethanol plants (availability of different defaults values for different energy systems) Palm oil mill (use of disaggregated default 	<p>Documentation of GHG value.</p> <p>Compare value with the RED values</p> <p>Layout plant, If relevant on-site verification:</p> <ul style="list-style-type: none"> E.g. palm oil mill: Methane capturing visible, no leakages visible, state of the art technology and maintenance proven by producer manuals, service reports etc. 			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	biobased oils are simultaneously co-processed. The use of GHG disaggregated default values for upstream processes can be applied for the incoming bio-based raw materials (independent in which facility they will be simultaneously co-processed).	<p>value only possible if methane capture is in place).</p> <p>If the company or its raw materials do not fulfil the requirements, the application of the disaggregated default value is not possible.</p>	<ul style="list-style-type: none"> E.g. ethanol plants: energy system 			
5.1.3.	Option 3: In case company applied actual GHG values: Is it ensured that the GHG values for incoming materials comply with ISCC requirements?	<p>Check for the incoming materials, which elements of the calculation formula were provided as actual GHG values. Verify if actual GHG values were provided in kg CO₂eq per dry-ton of incoming material. If not provided per dry-ton product calculation of kg CO₂eq per dry-ton shall be based on the moisture content measured after delivery, or if this is not known, on the maximum value allowed by the delivery contract.</p> <p>Verify that on the sustainability declaration of the supplied input, the processing emissions (e_p) are reported as actual value (in kg CO₂eq per dry-ton). In case the emission value does not fulfil this requirement, it shall be downgraded to total default or disaggregated default value (only possible if total or disaggregated default values are available and can be applied. Information about upstream processing unit are available and can be verified by the auditor (e.g. palm biodiesel: Information on methane capture methodology of oil mill.</p>	<p>Documentation GHG value. Compare value with the RED values. Compare with NUTS2 table "Values reported to the Commission by the Member States implementing Article 19 (2) RED,, and identify Member State and respective NUTS2 value, which is applicable for feedstock. Values reported in red in the table are in dry-ton.</p>			
5.1.4.	Emissions of the incoming material: Did no aggregation of different GHG values of incoming materials	<p>Verify incoming batches in documents of bookkeeping for their respective GHG values. Note that also the highest GHG emission value</p>	<p>Files with GHG calculations (databases, excel files, etc.)</p>			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	take place within the bookkeeping, even if the raw material is of the same kind and from the same origin?	(of the least performing batch) can be used for the entire input (if other sustainability characteristics are identical).	Highest GHG value for all batches has been used, or verification that no aggregation/ averaging of GHG values took place			
5.1.5.	GHG information on sustainability declaration of the incoming and outgoing materials of the last year: Have the GHG values been stated correctly on the sustainability declarations for incoming raw materials and outgoing products?	<p>Verify whether GHG values were reported separately on the sustainability declaration for the different GHG emission formula elements (if applicable):</p> <ul style="list-style-type: none"> • Extraction or cultivation of raw materials (e_{ec}) • Carbon stock change due to land use change (e_l) • Processing (e_p) • Transport and distribution (e_{td}) • Savings from soil carbon accumulation via improved agricultural management (e_{sca}) • Savings from carbon capture and geological storage (e_{ccs}) • Savings from carbon capture and replacement (e_{ccr}) • Savings from excess electricity from cogeneration (e_{ee}) <p>If default values were used, verify if correct statements were made (e.g. "Use of total default value", "Use of disaggregated default value for transport & distribution" etc.)</p> <p>If actual GHG values were used, verify if they were provided in kg CO₂eq per dry-ton main product including:</p> <ul style="list-style-type: none"> • All upstream emissions and allocations up to and including the unit issuing the delivery note • Means of transport • Transporting distance 	Delivery notes, sustainability declarations, internal reporting, mass balance			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Please note: For waste/residues-based materials all formula elements must be reported, however, some elements must be zero ($e_{ec} = 0$, and $e_i = 0$.)				
5.1.6.	Has the data basis for the GHG calculation of upstream transport been determined correctly?	<p>Verify whether the following input data has been gathered correctly on-site and is plausible:</p> <ul style="list-style-type: none"> • Mode of transport • Average transport distance loaded and unloaded per mode of transport • Total amount of transported raw material per mode of transport. • Feedstock Factor (ratio of dry-ton raw material (input) required to make one dry-ton output product) • Allocation Factor (relation of the total energy content of the main output-product to the total energy content of all products, including co-products) <p>Verify whether the following data gathered from literature or databases fulfils ISCC requirements (shall be based on Directive 2009/28/EC, ISCC 205 or other official sources if available or if not available shall be based on other literature or database sources):</p> <ul style="list-style-type: none"> • Fuel consumption loaded • Fuel consumption unloaded • Emission factor fuel OR • Emission factor transport type 	<p>Internal reporting system, information from suppliers or transporters and documentation regarding unloaded distances. Searates.com or other websites for distance calculation.</p> <p>Documentation of information, sources and publication date as far as the data is from literature or database sources. Transparent documentation of source</p>			
5.1.7.	Have GHG emissions of the upstream transport from the supplier to the company been correctly calculated?	Verify whether transport emissions have been correctly calculated.	Transparent documentation of calculations and results			
5.1.8.	Is the individual calculation of process GHG emissions up to date and based on consistent data?	Verify if the time period of the calculation is clearly defined and covers 12 months. Verify if the time period of the data used for the	GHG calculation: Indicate for which period the GHG calculation has been concluded:	Please indicate for which period the GHG calculation has been concluded:		

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	Please indicate in "Findings" for which period the GHG calculation has been concluded	calculation is consistent with the calculation period. If for certain input data up to date values are not available, older data can be used if still representative. The GHG calculation shall be as up to date as possible and represent the previous 12 months (if possible). If the calculation does not represent the previous 12 months, the maximum deviation shall be continuously reduced to achieve a maximum deviation of two months.				
5.1.9.	Have feedstock factors been correctly calculated, so that emissions of incoming raw material can be converted into emissions of products?	<p>Verify whether the correct calculation formula for the feedstock factor has been applied:</p> <ol style="list-style-type: none"> 1. Intermediates: Raw material needed to produce one dry-ton intermediate (dry-ton input/dry-ton output) 2. Final biofuels: Taking into account energy content (LHV) of input- and output material: MJ raw materials needed to produce 1 MJ of biofuel <p>Verify whether the following input data have been gathered correctly on-site and are plausible:</p> <ul style="list-style-type: none"> • Calculation period Amount of main product produced in calculation period • Amount and type of raw material consumed during calculation period • In case of final biofuel: Energy content of raw material and biofuel 	Reporting of incoming and outgoing material, conversion rates, delivery documents, process description ISCC 205: Standard LHV			
5.1.10.	Has the data basis for GHG calculation of process emissions been determined correctly for the calculation period? Have the GHG emissions of the process been calculated correctly? Note: Please indicate in "Findings"	<p>Verify whether the following input data has been gathered correctly on-site and is plausible. Check if information of production report is consistent with the data:</p> <ul style="list-style-type: none"> • Calculation period • Amount of main-products and co-products 	Production report, reporting of outgoing material, flow meters, plant layout and process descriptions, meters and corresponding documentation, invoices.	Please indicate how steam and heat are produced (e.g. CHP with natural gas): Indicate what type of electricity source has been used (e.g. national grid):		

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	how steam and heat are produced (e.g. CHP with natural gas): Indicate what type of electricity source has been used (e.g. national grid)	<ul style="list-style-type: none"> Amount of process-specific inputs Diesel or other fuel consumption Electricity consumption and source of electricity (public grid, own process) Heat consumption, fuel for heat production and type of heating system Amount of wastes (e.g. palm oil mill effluent (POME), waste water). Moisture content of main output-product <p>Do the emission factors taken from databases and literature comply with the ISCC requirements and does the input data fit the process (e.g. emission factor of heat production fits fuel and type of heating system, correct units)? Data shall be based on Directive 2009/28/EC, ISCC 205 or other official sources (if available), or if not available shall be based on other literature sources. For emission factors used from other literature sources then ISCC 205 it shall be guaranteed that direct and indirect emissions were included (e.g. emissions of burning of process material and all upstream emissions).</p>	<p>Transparent and complete documentation of information, sources and publication date as far as the data is from literature sources or databases.</p> <p>For emission factors the following sources can be used: ISCC System Document 205, Standard Values for Emission Factors available on European Commission Transparency Platform for Biofuels.</p> <p>The use of alternative values must be duly justified. In case alternative values are chosen, this must be flagged up in the documentation of the calculations in order to facilitate the verification by auditors</p>			
5.1.11.	If processing unit is a palm oil mill: Have methane capture devices been used?	If methane capture devices have been used, is it ensured that they are in a good condition?	On-site inspection and verification of device and its condition (e.g. leakages). Documentation of state of the art technology and maintenance in producer manuals, service reports etc. Documents, control lists of regular revision of the device.			
5.1.12.	Has excess electricity been produced from combined heat & power generation (cogeneration) implying that a credit for the related emission savings can be granted (subtracted from the total	<p>Verify whether:</p> <ul style="list-style-type: none"> A combined heat & power generation unit was used Fuels were used other than co-products of the process If the size of the CHP plant was notionally 				

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	GHG emissions of the process)?	<p>downgraded to the size to supply total heat for the process</p> <ul style="list-style-type: none"> The electricity production of the plant was notionally downgraded in proportion to the heat The amount of excess electricity was correctly calculated The emission saving from the excess electricity was correctly calculated. 				
5.1.13.	If yes, was the credit calculated correctly?	<p>Verify whether the following input data have been gathered correctly on-site and are plausible. Check if information of production report is consistent with the data:</p> <ul style="list-style-type: none"> Calculation period Steam consumption of process (MJ/yr), or (t/yr) including correct conversion factor (MJ/t) Steam production of CHP plant (MJ/yr), or (t/yr) including correct conversion factor (MJ/t) Electricity production of CHP plant (kWh/yr) Notional reduction of steam production to steam consumption of process & proportional reduction of electricity production Electricity consumption of process (kWh/yr) Type of CHP plant Kind of fuel used in CHP plant Yield of the main product (t/yr). <p>Verify whether the following data gathered from literature or databases fulfils ISCC requirements:</p> <ul style="list-style-type: none"> Emission factor for electricity production in CHP plant Emission factor for excess electricity (based on electricity production of the 	<p>Setup, description and technical data regarding the cogeneration unit (fuel, type, size, etc.).</p> <p>Production report, flow meters, technical data of the unit.</p> <p>Transparent and complete documentation of information, sources and publication date as far as the data is from literature sources or databases.</p> <p>Transparent documentation of calculation, formulas, all input data and results.</p>			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<p>equivalent fuel in a power plant).</p> <p>Verify whether the calculation of GHG emissions for excess electricity was conducted according to the methodology of ISCC 205 taking all relevant inputs into account.</p>				
5.1.14.	Have Carbon Capture and Storage (CCS) or Carbon Capture and Replacement (CCR) been applied and correctly calculated?	<p>Verify whether:</p> <ul style="list-style-type: none"> The carbon capture device fits the purpose of capturing carbon from the process (e.g. closed system, no leakages) The captured CO₂ is sequestrated or sold The captured CO₂, applicable for CCS or CCR, has been correctly subtracted from the emissions of the audited unit. Verify whether the total emission saving for the calculation period has been evenly distributed to all outputs of the ethanol plant during the calculation period. Please note that an allocation of total emission savings from CCR or CCS to single products, batches or specific time periods is prohibited. <p>CCR: Verify whether a written declaration of recipient is available, who declares how CO₂ was produced previously and that fossil CO₂ was replaced and due to the replacement, emissions are avoided</p>	<ul style="list-style-type: none"> Production reports (e.g. CO₂ captured (kg CO₂/yr)) On-site verification of the capture device Contracts with recipient of the CO₂ <p>Transparent documentation of calculation, formulas, all input data and results. Check the further treatment of the product</p>			
5.1.15.	Was the sum of emissions of the processing unit correctly calculated?	Verify whether the calculation of GHG emissions for conversion was conducted according to the formula and if all relevant emissions (from raw material, upstream transport, own process emissions) have been included. Verification whether any CO ₂ reduction, i.e. carbon capture and storage/replacement or credits from excess electricity have been taken into account for	Transparent documentation of calculations and results.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		the relevant calculation period.				
5.1.16.	<p>Was the allocation (if relevant) of emissions and the allocation factor calculated correctly? Note: Please indicate in "Findings" relevant co-products, to which emissions have been allocated</p>	<p>Verify whether the allocation of emissions is allowed (no allocation to waste and residues) and if yes, did take place. Please note that allocation is</p> <ul style="list-style-type: none"> • Mandatory for co-products (which are designated on the certificate) • Forbidden for wastes and residues. <p>Verify whether the following input data has been gathered correctly on-site and is plausible:</p> <ul style="list-style-type: none"> • The yearly yields for main- and co-products • Water content of co-product and main product. <p>Verify whether the following data gathered from literature or databases fulfils ISCC requirements:</p> <ul style="list-style-type: none"> • Lower heating values (LHV) for main and co-products • If available and appropriate, LHV from The RED or ISCC 205 shall be used. Otherwise official data sources or if not available at all, laboratory results might be used <p>Verify whether the calculation of allocated GHG emissions was conducted according to the methodology of ISCC 205.</p> <p>Verify if no allocation took place for Carbon Capture and Replacement (e_{ccr}), Carbon Capture and Geological Storage (e_{ccs}) and Improved agricultural management (e_{sca}).</p> <p>Have emissions been allocated to co-products based on energetic value?</p>	<p>Documentation of all input data in production reports etc.</p> <p>Transparent and complete documentation of information, sources and publication date as far as the data is from literature sources or databases. If not available in literature, direct measuring by a laboratory might also be appropriate. Evidence of correct analysis.</p> <p>Transparent documentation of calculation, formulas, all input data and results.</p>	<p>Please indicate relevant co-products, to which emissions have been allocated:</p>		
5.1.17.	If the processing unit is the producer of the final biofuel:	Verify whether the following input data have	Internal reporting system, information from suppliers or			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	Have the downstream transport and distribution emissions to the final market been included correctly?	<p>been gathered correctly and are plausible:</p> <ul style="list-style-type: none"> • Mode of transport • Average transport distance loaded and unloaded per each mode of transport • Total amount of transported raw material per each mode of transport. <p>Verify whether the following data gathered from literature fulfils ISCC requirements:</p> <ul style="list-style-type: none"> • Fuel consumption loaded • Fuel consumption unloaded • Emission factor fuel OR • Emission factor transport type. <p>Verify whether transport emissions have been correctly calculated.</p>	<p>transporters and documentation regarding unloaded distances. Searates.com or other websites for distance calculation.</p> <p>Documentation of information, sources and publication date as far as the data is from literature or database sources. Transparent documentation of sources.</p> <p>Transparent documentation of calculations and results.</p>			
5.1.18.	If the processing unit is the producer of the final biofuel: Have the overall GHG emissions in g CO ₂ eq per MJ and GHG saving potentials been calculated correctly?	<p>Verify whether the:</p> <ul style="list-style-type: none"> • Correct fossil reference according to the RED was selected • Conversion from kg CO₂eq per dry-ton main product into emissions per MJ took place by using the heating values from the RED. <p>Verify whether the calculation of final GHG emissions and saving potentials was conducted according to the methodology of ISCC 205. Verify whether GHG savings comply with requirements of the RED:</p> <ul style="list-style-type: none"> • 35 % for existing installations until 31 Dec 2017 • 50 % for existing installations from 1 Jan 2018 • 60% for new installations directly 	<p>Documentation of all input data in production reports etc. Transparent and complete documentation of information, sources and publication date as far as the data is from literature sources or databases.</p> <p>Transparent documentation of calculation, formulas, all input data and results.</p>			
5.2.	First Gathering Point, Central Office and Collecting Point Requirements					
5.2.1.	Option 1: In case company applied total default values for products: Is application of the total default	Verify whether the GHG information fits into the category from which the total default value was chosen, and if total default value fulfils the	Documentation of the GHG value. Compare value with the RED			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	value in line with the RED and ISCC requirements?	required GHG emission savings. If the material does not fulfil one of the requirements, the application of the total default value is not possible	default values.			
5.2.2.	Option 2: In case company applied disaggregated default values for products: Is application of the disaggregated default values in line with the RED and ISCC requirements?	Verify that the statement "Use of disaggregated default value" is used separately for each relevant calculation formula element. Verify whether the input material fits into the category from which the disaggregated default value was chosen.	Documentation GHG value. Compare value with the RED values or respective ISCC list. Compare with NUTS2 table "Values reported to the Commission by the Member States implementing Article 19 (2) RED" and identify member state and respective NUTS2 value, which is applicable for feedstock. Values reported in red in the table are in dry-ton.			
5.2.3.	Option 3: In case company applied actual GHG values: Is it ensured that the GHG values for incoming materials comply with ISCC requirements?	Verify that unit is kg CO ₂ eq per dry-ton main product. Calculation of kg CO ₂ eq per dry-ton shall be based on the moisture content measured after delivery, or if this is not known, of the maximum valued allowed in the delivery contract. If NUTS2 values are applied, verify the correct application (e.g. by checking EC transparency platform) <ul style="list-style-type: none"> If NUTS2 values are used, verify the location of agricultural production, and if the correct NUTS2 value for that location or the highest NUTS2 value for the respective crop of the member state has been used. 	Documentation GHG value. Compare value with RED values or respective ISCC list. Compare with NUTS2 report of Member State and respective NUTS2 value, which is applicable for feedstock. NUTS2 table "Values reported to the Commission by the Member States implementing Article 19 (2) RED", and identify Member State and respective NUTS2 value, Values reported in red in the table are in dry-ton. Or check GRAS tool			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
5.2.4.	Have the GHG information on sustainability declarations for outgoing products of the previous certification period: been stated correctly?	<p>Verify whether separated GHG information were reported on the sustainability declarations for the different GHG emission formula elements (if applicable):</p> <ul style="list-style-type: none"> • Extraction or cultivation of raw materials (e_{ec}) • Carbon stock change due to land use change (e_l) • Transport and distribution (e_{td}) • Savings from soil carbon accumulation via improved agricultural management (e_{sca}) <p>Are the different GHG emission formula elements reported separately and in the correct unit?</p> <p>If default values were used, verify if correct statements were made (e.g. "Use of total default value", "Use of disaggregated default value for transport & distribution" etc.) If actual GHG values were used, verify if they were provided in kg CO₂eq per dry-ton main product</p>	Delivery notes, sustainability declarations, internal reporting, mass balance			
5.2.5	If First Gathering Point or group central office conducted the individual calculation for the supplying farmers: Is it ensured that ISCC requirements for groups` GHG calculation are complied with?	<p>Options to conduct individual GHG calculation for farmers:</p> <ul style="list-style-type: none"> • Individual calculation for each farmer • Individual calculation for whole group if requirements for group certification are fulfilled (i.e. similar production systems) <p>Data basis for group calculation of GHG emissions is based on a sample (square root of all farmers belonging to a group). Sample takes into account different crops, regional specifics, size of individual farms and is risk based. The highest GHG value can be used for the whole group. An average of different</p>	GHG calculation, production reports of sampled farmers			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		values is not possible				
5.2.6.	Has the data basis for the GHG calculation of upstream transport been determined correctly?	<p>Verify whether the following input data have been gathered correctly and are plausible:</p> <ul style="list-style-type: none"> • Mode of transport • Average transport distance loaded and unloaded per mode of transport • Total amount of transported raw material per mode of transport. <p>Verify whether the following data gathered from literature or databases fulfils ISCC requirements (shall be based on Directive 2009/28/EC, ISCC 205 or other official sources if available or if not available shall be based on other literature or database sources):</p> <ul style="list-style-type: none"> • Fuel consumption loaded • Fuel consumption unloaded • Emission factor fuel, OR • Emission factor transport type 	<p>Internal reporting system, information from suppliers or transporters and documentation regarding unloaded distances. Searates.com or other websites for distance calculation.</p> <p>Documentation of information, sources and publication date as far as the data is from literature or database sources. Transparent documentation of sources.</p>			
5.2.7.	Have GHG emissions of the upstream transport of sustainable biomass from the supplier to the company been correctly calculated?	Verify whether transport emissions have been correctly calculated.	Transparent documentation of calculations and results			
5.2.8	Emissions of the incoming material: Did no aggregation of different GHG values of incoming raw materials take place within the bookkeeping, even if the raw material is of the same kind and from the same origin?	Verify incoming batches in documents of bookkeeping for their respective GHG values. Note that also the highest GHG emission value (of the least performing batch) can be used for the entire input (if other sustainability characteristics are identical).	<p>Files with GHG calculations (databases, excel files, etc.)</p> <p>Highest GHG value for all batches has been used, or verification that no aggregation/ averaging of GHG values took place</p>			
5.3. Trader with Storage, Storage Facilities and Logistic Centre Requirements (Not applicable for Paper Traders)						
5.3.1.	Were GHG emissions from transport of the sustainable product from the supplier to the recipient taken into account?	<p>Not necessary if GHG default values for transport were applied.</p> <p>In case of individual calculation of e_{td}: The</p>	<p>ISCC 205</p> <p>Document, Standard Values for emission factors from EC transparency platform, Biograce,</p>			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<p>value for e_{td} must be forwarded as received on incoming sustainability declarations (in kg CO₂ eq per dry-ton) together with information of transport (distance and means of transport) to the receiving operational unit.</p> <p>Note: Storage facilities and traders with storage do not calculate any GHG emissions for transport. Only forwarding of necessary information required</p>	Information on outgoing sustainability declarations			
5.3.2.	Emissions of the incoming material: Did no aggregation of different GHG values of incoming materials take place within the bookkeeping, even if the raw material is of the same kind and from the same origin?	Verify incoming batches in documents of bookkeeping for their respective GHG values. Note that also the highest GHG emission value (of the least performing batch) can be used for the entire input (if other sustainability characteristics are identical).	<p>Files with GHG calculations (databases, excel files, etc.)</p> <p>Highest GHG value for all batches has been used, or verification that no aggregation/ averaging of GHG values took place</p>			

Voluntary Improvement Measures and Best Practices						
No.	No. of Requirements	Finding	Voluntary Improvement Measure	Fully Implemented	Partially Implemented	Not (yet) Implemented
1						
2						
3						
Remarks, observations of best practices and suggestions for voluntary improvement (Voluntary information, will also be included in the Summary Audit Report)						

Mandatory Improvement Measures						
No.	No. of Requirements	Non-Conformity/ Finding	Action/Measure	Implementation of Mandatory Measure until when (within 40 days)	Measure implemented	
					No	Yes
1						
2						
3						
4						
5						
6						

Place, Date, Signature Auditor

Place, Date, Signature GHG auditor/ expert (in case of individual calculation)

Place, Date, Signature Client (By signing the client also confirms that the ISCC terms of use are accepted)

