

ISCC EU Audit Procedure for Point of Origin (waste and processing residues)

| No. | Chapter | Remarks |
|------|--|--|
| 0. | Basic data | Basic data of the Point of Origin to be audited |
| 1.1. | General | Applicable if the Point of Origin is individually certified |
| 6.1. | General – Point of Origin Requirements | Applicable for all audits of Points of Origin (certification audits and sample audits) |
| 6.2. | Company/business | Applicable for all audits of Points of Origin (certification audits and sample audits) |
| 6.3. | Public containers | Applicable for all audits of Points of Origin (certification audits and sample audits) |
| 6.4. | Traceability | Applicable if the Point of Origin is individually certified |
| 7. | List of Best Practices, Non-conformities list and Measures | List of non-conformities and definition of corrective actions |

Please read the guidelines carefully before completing the audit procedures!

- This template is to be applied for sample audits of points of origin audit in the certification process of a certified collecting point. The procedure has also to be applied for points of origin intending to become certified individually. 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 seven 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 7. 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 may be requested to 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.

| | | |
|-------------|---|---|
| 0. | Basic Data | |
| 0.0. | Certification Body | |
| 0.0.1. | Name of Certification Body | |
| 0.1. | System User (Point of Origin that is subject to the audit) | |
| 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 on 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 checked="" type="checkbox"/> Point of Origin |
| 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 |
| 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 |
| 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 | |

* Information not relevant for sample audits

| | | |
|---------|---|--|
| 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.) | |
| 0.2.12. | Sustainable output material(s) according to the ISCC list of materials | |
| 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 |
| 0.2.16. | 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) <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 | <input type="checkbox"/> yes |

| | | | | | |
|-------------|---|---|---|--|--|
| | sold? | <input type="checkbox"/> no | | | |
| 0.2.28. | Add-ons applied (if applicable)* | <input type="checkbox"/> No add-ons applied | <input type="checkbox"/> Classified Chemicals | <input type="checkbox"/> GHG Emissions | <input type="checkbox"/> Non-GMO for Food and Feed |
| | | <input type="checkbox"/> Environmental Management and Biodiversity | <input type="checkbox"/> SAI Gold | <input type="checkbox"/> Consumables | <input type="checkbox"/> Non-GMO for Technical Markets |
| 0.4. | Point of Origin Audit | | | | |
| 0.4.1. | Category of Point of Origin | <input type="checkbox"/> Company or Business (e.g. restaurants, industrial operations) <input type="checkbox"/> Private Households <input type="checkbox"/> Public Containers <input type="checkbox"/> Public or Communal Collection Sites <input type="checkbox"/> Landfill Operations | | | |
| 0.4.2. | If the Point of Origin is a company or business, please specify the type of operation (e.g. restaurant, animal rendering plant, oil refinery, etc.) | | | | |
| 0.4.3. | What type of waste or residue is produced by the point of origin? (Verify how the material is declared on delivery documents or waste transfer notes and if this is plausible). | | | | |
| 0.4.4. | What GHG option is used for the outgoing sustainable material? (multiple choice possible) (Waste and residues generally have zero GHG emissions per ton at the point of origin where the waste or residue is collected from) | <input type="checkbox"/> Total default value <input type="checkbox"/> Disaggregated default value <input type="checkbox"/> Actual GHG value | | | |
| 0.4.5. | Information on outgoing materials claimed as sustainable under ISCC during previous certification period* : | | | | |
| | 0.4.6. List of materials claimed as sustainable under ISCC during previous certification period* : | 0.4.7. Amount per outgoing sustainable material in previous certification period (in mt)* | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

| No. | Requirements | Verification guidance | Evidence/ Documents | Findings | Conformity | |
|---|--|--|---|----------|------------|----|
| | | | | | Yes | No |
| 1.1. General (not applicable for points of origin audited as part of a sample) | | | | | | |
| 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 | | | |

| No. | Requirements | Verification guidance | Evidence/ Documents | Findings | Conformity | |
|---------|---|---|---|----------|------------|----|
| | | | | | Yes | No |
| 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 | | | |

| No. | Requirements | Verification guidance | Evidence/ Documents | Findings | Conformity | |
|---------|---|--|---|----------|------------|----|
| | | | | | Yes | No |
| | | | <p>providers (e.g. warehouses, dependent collectors, etc.),</p> <ul style="list-style-type: none"> • Report and action plan of the last/previous external audit (n.a. during first certification), • Mass balance system/ calculation, • List and corresponding contracts with all suppliers (including farms/plantations, points of origin and certified suppliers) and recipients of sustainable material, • 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 conversion 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 | Check, which other sustainability certification schemes have been used | Certificates, databases and registries of certification schemes, | | | |

| No. | Requirements | Verification guidance | Evidence/ Documents | Findings | Conformity | |
|---------|--|---|---|----------|------------|----|
| | | | | | Yes | No |
| | audit) not blacklisted by another certification system recognized by the European Commission in the framework of the RED? | 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. | "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> <p>1. Regular risk: above-mentioned documents are accurately managed, up to date, complete and accessible without problems</p> <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).</p> <p>The result of the risk assessment drives the audit intensity with respect to traceability, mass balance and documents to be verified during the audit:</p> <p>Regular risk: auditor must check a random document sample from three successive months</p> <p>Medium risk: auditor must check a random document sample from three successive months plus documents from one complete month</p> <p>High risk: auditor must check</p> | Documents required by ISCC, certificates, databases and registries of certification schemes | | | |

| No. | Requirements | Verification guidance | Evidence/ Documents | Findings | Conformity | |
|-------------|--|--|---|----------|------------|----|
| | | | | | Yes | No |
| | | documents of three successive months completely | | | | |
| 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 been submitted in due time and contained complete and truthful information? | 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 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). | Confirmation email from ISCC, 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? | Verify if the latest and signed ISCC terms of use are available. Check ISCC website. | ISCC terms of use | | | |
| 6.1. | Point of Origin Requirements (for Main and Sample Audits) | | | | | |
| 6.1.1. | Is it ensured that the material is eligible for certification under the | Verify if the material is listed on the ISCC EU list of materials and complies | ISCC EU list of materials, ISCC document 201-1 | | | |

| No. | Requirements | Verification guidance | Evidence/ Documents | Findings | Conformity | |
|--------|--|---|--|----------|------------|----|
| | | | | | Yes | No |
| | ISCC EU waste/residue certification process? | with the definitions of waste or processing residues according to ISCC document 201-1. Check if the material is eligible for certification under the ISCC EU waste/residue process. Verify if the material requires a case-by-case assessment to distinguish between products / co-products and wastes / processing residues (material marked with one or two asterisks on the ISCC EU list of materials). | | | | |
| 6.1.2. | In case a case-by-case assessment is required: Has the assessment been conducted with the result that the material can be certified under the ISCC EU waste/residue (w/r) process? | Follow the process from chapter 4.4 of the ISCC document 201-1 to determine if the material can be certified under the ISCC waste and residue process. Note: If the ISCC waste and residue process cannot be applied (e.g. because a further use of the material outside of the bioenergy sector is certain) the material might be certified as a co-product under the regular ISCC certification process. | Evidence and documents that indicate what has happened to the material previously (prior to ISCC certification) | | | |
| 6.1.3. | Is it ensured that the material is not produced or generated deliberately? | Check if the incurring quantities correspond to the size and type of the point of origin and the sales realised at the point. Check if the quantities are comparable to points of origin of similar size and type. Verify if the raw material is not intentionally modified or transformed to waste e.g. by adding waste material to raw material (e.g. mixing virgin oil with waste oil). Check if national requirements to avoid waste are complied with. Note: If the production/generation of a material is the result of a technical choice (e.g. by influencing the | Production reports, sales volume of main products, quantities of raw material used, incurring quantities of waste/residues, delivery documents, invoices, National legislation, Operating license of point of origin | | | |

| No. | Requirements | Verification guidance | Evidence/ Documents | Findings | Conformity | |
|--------|---|--|---|----------|------------|----|
| | | | | | Yes | No |
| | | quantity or quality of the material) the production must be considered deliberately. | | | | |
| 6.1.4. | Is it ensured that the material is classified/declared correctly and truly? | Verify if the classification/declaration of the outgoing material is correct. Check what kind of waste or residue originates at the Point of Origin and how this sold/declared towards recipients. Check respective documentation (e.g. operation license of the Point of Origin, waste transfer notes, delivery documents, etc.).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 | | | |
| 6.1.5. | Do the quantities provided to or collected by the collecting point correspond with the quantities documented by the collecting point? | Check the quantities delivered to or collected by the collecting point, on the basis of delivery notes, invoices, waste transfer notes etc. Compare the amounts with the size and type of the point of origin (plausibility check). Compare the result with the incoming quantities documented at the collector. | Delivery notes for incoming and outgoing material, invoices, conversion rates, waste transfer notes etc. | | | |
| 6.1.6. | Is it ensured, that there is no indication or evidence for non-conformity or fraud? | Non-compliance or fraud includes but is not limited to the following examples: <ul style="list-style-type: none"> Intentional production or generation of waste or residues with the aim to sell this as waste or residue under ISCC False declaration of material, e.g. | Contracts, delivery documents, waste transfer notes, operation licenses/permit | | | |

| No. | Requirements | Verification guidance | Evidence/ Documents | Findings | Conformity | |
|---|--|--|--|----------|------------|----|
| | | | | | Yes | No |
| | | declaring animal fat / tallow as UCO or declaring an actual product or co-product as a waste or residue <ul style="list-style-type: none"> Conduct a risk assessment to check if there are incentives to make false claims about the nature of the material (e.g. in the contractual basis between the Point of Origin and the Collecting Point). Further risk indicators are included in chapter 4.2.1 of the ISCC document 204. | | | | |
| 6.2. Requirements for Company/Business (Commercial Points of Origin), Public/Communal Collection Centre (for Main and Sample Audits) | | | | | | |
| 6.2.1. | Are relevant documents or evidence available that demonstrate compliance with the ISCC requirements? | Check if relevant documents/evidence are available and accessible during the audit | Signed ISCC EU self-declaration for waste/residues (copy) Contract with the Collecting Point Documents about incoming raw material (invoices, delivery notes etc.) Delivery notes for outgoing waste/residues Operation permit/license | | | |
| 6.2.2. | Did the point of origin sign the ISCC self-declaration before the first batch of materials was collected? | Compare the date on the self-declaration with the date of the first delivery. | ISCC self-declaration, delivery notes | | | |
| 6.2.3. | Is the amount of input material (raw materials) documented and does it correspond to the amount of output (waste/residue) material? | Check if the amounts of input and output material (including products, co-products and waste/residues) are documented and can be checked. Verify if it is possible to distinguish between main product, by-product and waste/residues. | Production reports, process description, conversion rates | | | |
| 6.2.4. | In case of UCO (Used Cooking Oil): Is it ensured, that the oil has actually been used to cook food for human consumption and that | Verify, if it is ensured that an unusually short usage of fats or oils does not take place (e.g. in order to declare these fats and oils as used cooking oil). Check if vegetable oils and fats are | Amount of fresh oil used, QMS, process descriptions, technical descriptions of deep fryers | | | |

| No. | Requirements | Verification guidance | Evidence/ Documents | Findings | Conformity | |
|-------------|--|--|------------------------------------|----------|------------|----|
| | | | | | Yes | No |
| | no "virgin" oil is declared or sold as UCO? Is it ensured that an unusually short usage of vegetable fats and oils (e.g. in order to declare these fats and oils as used cooking oil) does not take place? | used within the usual conditions. The following criteria have to be considered, among others: <ul style="list-style-type: none"> • Usage in the gastronomic or in the industrial sector • Different thermal resilience or capacity of the vegetable fats and oils • Ratio of the surface and the depth of the deep fryer • Deep-frying quantities • Addition of fresh fat and oil • Different fat absorption rates of food • Addition of additives Verify how often the used oil is exchanged/replaced. | | | | |
| 6.3. | Requirements for Public Containers (for Main and Sample Audits. Not applicable to other Types of Points of Origin) | | | | | |
| 6.3.1. | Is it ensured, that the public container exists? | Verify on site if the container exists at the respective location. | On-site visit | | | |
| 6.3.2. | Are appropriate measures established, preventing contamination of the environment? | Verify if measures are implemented to prevent or reduce the risk of contamination (e.g. the container is located on a sealed surface to prevent waste oils to contaminate soil or ground water in case of spillage/leakages). Verify if applicable regulations e.g. by competent authorities are abided by (if applicable). | On-site visit | | | |
| 6.3.3. | Does the container show instructions, clearly indicating the type of material which can be disposed in the container and how to act in case of spillage/leakage? | Verify if the container contains appropriate instructions, signs and declarations. | On-site visit, signs, instructions | | | |
| 6.3.4. | Do the characteristics of the surrounding neighborhood support the amount of material | Verify plausibility of the amounts by comparing the location of the container with the surrounding | On-site visit | | | |

| No. | Requirements | Verification guidance | Evidence/ Documents | Findings | Conformity | |
|-------------|--|---|--|---|------------|----|
| | | | | | Yes | No |
| | collected from the container? | neighborhood / area. Relevant factors might include: number of houses and inhabitants, proximity to the container, establishment of the collection system, frequency of collection from the specific container | | | | |
| 6.4. | Traceability (only applicable for individually certified Points of Origin. Not relevant for Sample Audits) | | | | | |
| 6.4.1. | Is ensured that the list of recipients of sustainable materials contains relevant information? | Check whether name, address of recipients are available. | List of recipients | | | |
| 6.4.2. | 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% | | | |
| 6.4.3. | Are the quantities of the incoming and outgoing deliveries of sustainable material consistent with the amounts stated in the contracts related to those deliveries? | 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. | Delivery documentation, contracts, reporting system | | | |
| 6.4.4. | Do the delivery notes or sustainability declarations for 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: Name and address of the supplier <ul style="list-style-type: none"> Name and address of the recipient Related contract number Date of physical dispatch of the sustainable material Name of the certification system and certificate number of the certified supplier Unique number of sustainability | Delivery notes, weighbridge tickets, sustainability declarations, proofs of sustainability for 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>declaration</p> <ul style="list-style-type: none"> • Type of outgoing sustainable material (waste or residues) • Country of origin of the feedstock (in case of waste/residues the country where the waste/residue originated from) • Statement that the sustainability criteria according to Art. 17 (3) to (6) RED were not taken into account • Statement if material is "ISCC Compliant" (if relevant) • Quantity of outgoing 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" (if an applicable default value from the RED is available) Option 2: Statement: "Use of disaggregated default value" for respective GHG emission formula elements (if an applicable default value from the RED is available) Option 3: Statement of an actual GHG value in kg CO₂eq per dry-ton waste or residue for respective GHG emission formula elements ○ Note for Option 2 and 3: For waste/residues-based materials all formula elements must be reported, however, some elements are zero ($e_{ec} = 0$, and $e_l = 0$.) | | | | |
| 6.4.5. | Is it ensured, that outgoing deliveries of sustainable material | Compare the "oldest" and the "most recent" delivery note with the validity | Delivery documents, certificate, Proofs of sustainability, sustainability | | | |

| No. | Requirements | Verification guidance | Evidence/ Documents | Findings | Conformity | |
|--------|--|---|--|----------|------------|----|
| | | | | | Yes | No |
| | are covered by the validity period of the operational units' certificate? (only applicable in case of a re-certification)? | period of the certificate of the operational unit? Verify if all deliveries of sustainable material have been covered by a valid certificate. | declarations | | | |
| 6.4.6. | Is it ensured, that for one batch of sustainable material not more than one sustainability declaration is issued? | Verify that not more than one sustainability declaration has been issued for one batch of outgoing material. | Sustainability declarations, Delivery notes, Collection reports, | | | |
| 6.4.7. | If sustainability declarations are issued or transferred within (electronic traceability databases) 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 | | | |
| 6.4.8. | 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 sustainability declaration and an additional 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 | | | |

| 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)