

**ISCC PLUS Audit Procedures for Farm/ Plantation**

No.	Template	Remarks	Risk level	Audit intensity	Page
1	Basic data farm/plantation	Must be filled in for all farmers		Not relevant	2
2	Verification of land use and land use change	ISCC Principle 1, Requirements for the production of biomass according to ISCC 202 Sustainability requirements for the production of biomass		Risk assessment and by that sample size has already been determined by the auditor in the framework of the audit of the first gathering point	4
	Ecological and social sustainability	ISCC Principle 2 – 6, Requirements for the production of biomass according to ISCC 202 Sustainability requirements for the production of biomass			
3	Traceability	Within Template No. 3 the risk of a flawed documentation has to be evaluated		Not relevant	39
4	Greenhouse gas (GHG) emissions	Application of default values or actual values. Actual calculations are voluntary. Only in cases where no default value exists they become mandatory.		Not relevant	40
5	Non-conformity list and action plan	Defined list of all points marked „no“ in the column Conformity		Not relevant	44



13	<b>Risk level</b>	(regular, medium, high)
14	<b>Name of certification body</b>	
15	<b>Name of auditor(s)</b>	
16	<b>In case of individual GHG calculation: Name of the GHG auditor/ expert verifying the GHG calculation</b>	
17	<b>Name of company representative(s) present during the audit</b>	
18	<b>Place, date and duration of on-site audit</b>	

\_\_\_\_\_  
Place, Date, Signature Auditor

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

### General guidelines:

The procedures for the audit of farms/ plantations contain templates, which should be used by the auditor when conducting the audit. If the farm/plantation is a member of a group of farmers, the central office of this group needs to be audited first, based on the procedure “Central office”. The performance of the central office will determine the sample size of the members. The templates for farmers must be filled in individually for all farmers that are part of the sample. Prior to the audit „sustainability risks” associated with farms/ plantations should be identified.

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

Document check or other evidence can verify compliance with some of the ISCC criteria. For those criteria the audit can be limited to a desk audit without farm visit, if appropriate. For other criteria farms/ plantations and their facilities need to be inspected. The ISCC verification guidance below gives some indication whether a desk audit might be sufficient to verify compliance.

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

If the spot checks reveal, that one or more farms do not meet the requirements, the spot checks will have to be doubled. For example, if 10 farms (square root out of 100 farms which belong to one group of farmers) have been spot-checked and if one or more farms do not meet the requirements, the audit sample must be doubled. Hereby the already audited farms are not counted. Farms, which do not meet the requirements, will not be accepted as group members. This is valid as long as the farm completed a successfully audit at its own instigation.

As long as there are no indications of abuses, the sample of the farms being spot checked, shall not include the same farms being spot-checked already one year ago, unless all farms have been spot-checked already.

The control of the greenhouse gas emission calculation is only necessary if the farms apply actual values according to the delivered feedstock. Otherwise it is sufficient to control the correct application of the default values. Within the EU, it is the responsibility of the central office (e.g. first gathering point) to check whether the disaggregated default value can be used for biomass supplied from EU production areas (NUTS2 areas).

It is mandatory to mark under the column “conformity” either the column “yes” (conformity) or “no” (non conformity) of the template. In every case of “no” the auditor has to explain his decision in the column “findings”. Every “no” requires the definition of corrective measures, which have to be implemented within 40 days. Implementation has to be verified by the auditor and is a prerequisite for issuance of the certificate. Non-conformities of one of the chosen Add-on can also be stated in the non-conformity list within this document.

ISCC PLUS Audit Procedures	Farm/ Plantation	Template No. 2:	Audit of sustainability criteria
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Ref. ISCC 202	Requirements	Verification guidance	Means of verification	Category		Findings	Conformity	
				Major Must	Minor Must		No	Yes
0.	The entire land of a farm/ plantation including agricultural land, pasture, forest and any other land (farmland) must comply with the ISCC standard 202 (Principle 1 – 6).	Control that farms/ plantations will not be declared as compliant to the ISCC System, although the farmers do violate the ISCC-System at the same time at other areas. All areas of one farm/ plantation must be in compliance with the ISCC principles. Document check, use of databases, satellite images etc. to verify compliance.	Interview with the farmer, documents of production and property show that the farmer does not produce on other farms/ plantations that do violate the ISCC-System. State facilities, Citizens and NGOs can verify the observations.	X				
<b>Principle 1</b> Please note that if land belongs to more than one of the land categories, all the relevant criteria apply. In any case each single criteria must be met. Eligibility for an exception of one of the criteria would not confer an exception from other criteria that apply. The criteria always apply to own and leased farmland.								
1.1 (1)	Biomass is not produced on forest land	Control, that biomass is not produced on land that had the status of forest land in or after January 2008, no matter whether or not the land still has this status. Forest land comprises primary forests and other natural forest and other areas that are covered with native tree species and do not show clearly visible indications of human activity and the ecological processes are not significantly disturbed. This requirement will normally be demonstrated with evidence showing that there has been no land use change, e.g. 'positive' evidence showing the area was already cropland in 2008.	Evidence of compliance can be demonstrated by e.g. comparing aerial photographs, satellite images, land register documents (e.g. field record system, documents of land registry, land certificates, GPS-based crop yield), maps, site surveys or management plans from 31.12.2007 or earlier with today's status of the farmland. Environmental assess-ments of expansions since 1st January 2008 shows that no conversion of land with high biodiversity value took place. Appropriate assessment tools are e.g. databases like Modis Land Cover Database, Intact Forest Landscapes database etc., and/ or maps by NGOs (e.g. IUCN, WWF- especially in Indonesia, Vida	X				
1.1 (2)	No cultivation and harvest on areas that serve the purpose of nature protection, unless the	Check if the farmland is completely or partially situated in nature protection areas. Areas for nature protection	A comparison of the farmland with the areas for nature protection purposes (designated by law, Natura 2000, designated by nature	X				

Ref. ISCC 202	Requirements	Verification guidance	Means of verification	Category		Findings	Conformity	
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	nature protection aims are not endangered.	<p>purposes comprise areas, which are designated by law or by the relevant competent authority to serve the purpose of nature protection. Compare in European Union member Countries the farmland with the biotopes protected by law and Natura 2000 certified areas. In third countries search for similar laws and designated protection areas. Analyze the World Database on Protected Areas (WDPA), the Integrated Biodiversity Assessment Tool (IBAT) or other databases.</p> <p>The protection purpose and the respective imperatives and interdictions must be followed according to the relevant protected area declaration. As long as a Natura 2000 area has not been placed under protection order, the relevant preservation objectives are authoritative.</p>	<p>law of third countries, World Data Base on Protected Areas (WDPA) or the Integrated Biodiversity Assessment Tool (IBAT) or other databases show, that plant cultivation does not occur on one of these protected areas). Document check, use of databases, satellite images etc. to verify compliance.</p> <p>If crop cultivation and harvest of biomass occurs on areas for nature protection purposes interviews with the farmer and employees and the analysis of the operational documents show that nature protection requirements are observed. Check the knowledge of the farmer and the other workers also on the relevant imperatives and interdictions.</p>					
1.1 (3)	Obey the regulations for areas that serve the purpose of the protection of rare, threatened or vulnerable ecosystems or species, or areas for the protection of rare, threatened or endangered ecosystems or species recognized by international agreements or included in lists drawn up by intergovernmental organizations or the International Union for the Conservation of Nature.	<p>Compare the farmland areas with the protected areas listed in the IUCN Database. The HCV tool also covers further important ecosystems and species, ecosystem services and community livelihoods as well as cultural values. Compare farmland with potential HCV-areas and if HCV-criteria have been followed in the identification of land status. Where the biomass production does not interfere with protection purposes, appropriate management measures to implement any legal requirements relating to the protection of species and habitats are met and illegal or inappropriate hunting, fishing or collecting</p>	<p>Document check, use of databases, satellite images etc. to verify compliance. Internationally recognized tools and protocols may be used to identify HCV areas. Documentation identifying where HCVs occur. Where HCV is not a well-known concept, existing systems may be used to identify the values. At a national level, surveys by international associations, environmental agencies or authorities may be in place to identify important areas for biodiversity conservation. Consultation with stakeholders might be important as a means of verification</p>	X				

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				Major Must	Minor Must		No	Yes
		activities are controlled.						
1.2	Biomass is not produced on grassland	Control that biomass production does not take place on areas that were grassland in January 2008 or later. “Grassland” are terrestrial ecosystems dominated by herbaceous or shrub vegetation for at least five years continuously. Grassland includes meadows or pasture that is cropped for hay but excludes land cultivated for other crop production and cropland lying temporarily fallow (fallow land: all arable land included in the crop rotation system, whether worked or not, but with no intention to produce a harvest for the duration of a crop year.) The dominance of herbaceous or shrub vegetation means that their combined ground cover is larger than the canopy cover of trees.	Evidence of compliance can be demonstrated by e.g. comparing aerial photographs, satellite images, land register documents (e.g. field record system, documents of land registry, land certificates, GPS-based crop yield), maps, site surveys or management plans from 31.12.2007 or earlier with today’s status of the farmland. Environmental assessments of expansions since 1st January 2008 shows that no conversion of grassland took place. Appropriate assessment tools are e.g. databases like Modis Land Cover Database, etc., and/ or maps by NGOs (e.g. IUCN, WWF). In unclear forest/grassland situations comparison of canopy cover.	X				
1.3	Biomass is not produced on areas with high carbon stock	Check that farmland used for biomass production has not a status as area with high carbon stock in January 2008 or thereafter and no longer had this status at the time of growing and harvesting biomass. Areas with a high above or below ground carbon stock are all areas that were in January 2008 or thereafter wetlands or continuously forested areas. Wetlands are areas that are covered with or saturated by water permanently or for a significant part of the year. In particular all wetlands that have been included in the list of internationally important wetlands according to article 2, section 1 of the Convention of February 2 <sup>nd</sup> 1971 on Wetlands of International	Evidence of compliance can be demonstrated by e.g. comparing aerial photographs, satellite images, land register documents (e.g. field record system, documents of land registry, land certificates, GPS-based crop yield), maps, site surveys or management plans from 31.12.2007 or earlier with today’s status of the farmland. Canopy cover can be estimated visually (e.g. USDA field manual) Environmental assessments of expansions since 1st January 2008 shows that no conversion of land with high carbon stock took place. Appropriate assessment tools are e.g. databases like RAMSAR Convention, Modis Land Cover Database, World Intact Forest	X				

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				Major Must	Minor Must		No	Yes
		<p>Importance, especially as habitat for waterflow and waders of international importance (BGBI. 1976 II S. 1266) fall into this category (RAMSAR Convention). Wetlands are in particular areas of marsh, fen, peatland or water, whether natural or artificial, permanent or temporary, with water that is static or flowing, fresh, brackish or salt, including areas of marine water the depth of which at low tide does not exceed six meters. The conservation of the status of a wetland also implies that this condition is not to be changed or compromised. Raw material production on wetlands might be acceptable as long as the status of the wetland is not changed. Continuously forested areas are areas that:</p> <ul style="list-style-type: none"> <li>- Stretch over more than 1 hectare with trees higher than 5 meters and a canopy cover of more than 30%, or trees able to reach these thresholds on the respective site;</li> <li>- Stretch over more than 1 hectare with trees higher than 5 meters and a canopy cover of between 10% and 30%, or trees able to reach these thresholds in situ, unless reliable evidence is provided that the carbon stock of the area before and after conversion is such that the requirements regarding the greenhouse gas saving, required by ISCC, would be fulfilled.</li> <li>- Are forests according to the respective national legal definition.</li> <li>- The term continuously forested</li> </ul>	<p>Landscape Database. The determination and objective evidence of the carbon stock of the area before the conversion on the basis of exact measurements is necessary to prove that the greenhouse gas emission saving is fulfilled before and after the conversion. Interviews with states Environmental Agency staff; farmer and their employees or other stakeholders (NGOs) can help to confirm that high carbon stock land is not used.</p>					

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				Major Must	Minor Must		No	Yes
		<p>are does not include land that is predominantly under agricultural use (e.g. short rotation plantations)</p> <p>Canopy cover is the percentage of ground covered by a vertical projection of the outermost limits of the natural spread of the foliage of trees.</p> <p>The status of forest areas includes all stages of development and age. Thus, it is quite possible that the canopy cover temporarily falls below 10 or 30 %, e.g. after tree harvest or a natural hazard (e.g. windfall). Such incidents do, however, not change the status of the area as forested area as long reforestation or natural succession is ensured within a justifiable time.</p> <p>Continuously forested areas are to be judged as entity, no matter how much of this continuously forested area lies within the farmland or the production area. Accordingly, the whole area is the basis for the calculation of the threshold values of 10 or 30%.</p> <p>If the total area of the forested area exceeds 1 ha and is stocked with trees higher than 5 meters, the area and each part of it that lies within the farmland or the production area is termed continuously forested area. Even if only 0.5 ha of the continuously forested area lie within the farmland, these 0.5 ha must be classified as continuously forested area just like the total forested area.</p>						
1.4	Biomass is not produced on land that was peatland in January 2008 or thereafter.	Control that biomass is not produced on peatland or if it is produced on land that was partially drained in January 2008, the land is	Evidence of compliance can be demonstrated by e.g. comparing aerial photographs, satellite images, land register documents (e.g. field	X				



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	Possible only if it is proven that the cultivation and harvesting of this raw material does not involve drainage of previously undrained soils or if it can be proven that land was already completely drained in January 2008	not subsequently deeper drained. Peatland soils are soils with horizons of organic material (peat substrate) of a cumulative thickness of at least 30 cm at a depth of down to 60 cm. The organic matter contains at least 20 mass percent of organic carbon in the fine soil. Peatland soils that have been completely drained for cropping before January 2008 and that are not subsequently deeper drained, are allowed for biomass production.	record system, documents of land registry, land certificates, GPS-based crop yield), maps, site surveys or management plans from 31.12.2007 or earlier with today's status of the farmland. Interviews with states Environmental Agency staff, farmer and their employees or other stakeholders (NGOs) can help to confirm that peatland is not used. Environmental assessment of expansions since 1st January 2008 shows that no conversion of land with high biodiversity value took place. Appropriate assessment tools are e.g. databases like Harmonized World Soil Database.					
1.5	If areas have been converted after January 2008, the conversion and use must be in accordance with the requirements of principle 1.	Control if land use changes took place after the respective time of reference. In this case, the areas shall not violate the protection areas mentioned above.	Proof by maps, satellite-databases, farm records etc. If the audit detects that land use has been changed after January 2008, the auditor has to verify in detail the status before land use change. If this procedure shows that the land before land use change was land in terms of Principle 1, it is forbidden to ISCC-certify the biomass. If the farmer cannot show all relevant land use rights or protected areas were changed after January 2008 certification is not possible. If the converted land did not fall under prohibited land use changes of Principle 1, the auditor has to verify if the greenhouse gas (GHG) emissions of the land use changes have been included (see also template No. 3). The use of GHG default values is not possible.	X				
<b>Principles 2 – 6</b>								
2.1.1	Environmental aspects are considered if planning buildings, drainage etc.	If any of the following activities take place at the farm, a report must be available to show that	Local inspection shows that new buildings or drainage systems do exist.	X				

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				Major Must	Minor Must		No	Yes
		environmental aspects have been considered and negative impacts have been kept as little as possible: - New buildings - Drainage systems - Other constructions or systems Document check and/ or other evidence.	Expert's reports, documents of construction and planning and environmental tolerance checks show, that environmental impacts have been considered by the construction of the buildings and drainage systems.					
2.1.2	Where production of raw material does not interfere with protection purposes (set in Principle 1), appropriate management measures shall be implemented to avoid damage or deterioration of habitats. Illegal or inappropriate hunting, fishing, trapping or collecting activities in these areas are controlled as far as possible and, if necessary, prohibited. Existing ecological corridors and important landscape elements shall be maintained or, if necessary, restored to minimize fragmentation of the protected habitats. This shall take place in accordance to the type of terrain, wildlife and agricultural practices.	Check, whether any land use change took place after 31 <sup>st</sup> December 2007. Check compliance with Principle 1. If land use change complies with Principle 1, check whether appropriate management measures to avoid damage or deterioration of any important habitats or species have been identified and implemented. Any legal requirements relating to the protection of species and habitats must be met. Check whether control measures to avoid illegal or inappropriate hunting, fishing, trapping or collecting activities are implemented. Around all protected areas (covered in Principle 1), set aside land or wildlife corridors, appropriate buffer zones shall be protected, restored or set up. Buffers include: riparian buffers, filter strips, grassed waterways, shelterbelts, windbreaks, living snow fences, contour grass strips, cross - wind trap strips, shallow water areas for wildlife, field borders, alley cropping, herbaceous wind barriers, and vegetative barriers.	Objective evidence by on-site visit, document check. Maps on natural vegetation as well as protected areas, existing ecological corridors, buffer zones show points of actions.		X			
2.1.3	The cultivation of highly invasive species shall be prevented. If species are officially	The farmer/ plantation operator shall check, whether the specie of interest show high invasiveness in a country, e.g. by checking the Global	Reports on feedstock grown on the plantation, farm. Check databases like the Global Invasive Species Database (GISD,		X			

Ref. ISCC 202	Requirements	Verification guidance	Means of verification	Category		Findings	Conformity	
				Major Must	Minor Must		No	Yes
	prohibited in the country of operation, they are not used.	Invasive Species Database (GISD). If it is recorded as highly invasive the specie shall not be used in cultivation.	<a href="http://www.issg.org/database/welco me/">http://www.issg.org/database/welco me/</a> in order to verify the invasiveness of cultivated feedstock. Regulatory requirements are followed.					
2.1.4	Legitimacy of seed origin All purchased seed must come from recognized seed producers. Self-bred seeds may be used, provided appropriate seed production norms are followed and legal requirements regarding intellectual property rights are met.	Check, whether purchased seed comes from authorities-recognized seed producers. If self-bred seed is used, check whether applicable seed production norms are followed and if legal requirements regarding intellectual property rights are met.	Document check on existing certificates, label tags on seed packaging. On-site verification					
2.2.1	Natural vegetation areas around springs and natural watercourses are maintained or re-established.	The producer knows the status of riparian vegetation. Where natural vegetation in riparian areas has been removed there is a plan with a timetable for recovery.	Document check. Maps of watercourses and planning contents and re-establishing plans (with a concrete implementation plan) are available. Local inspection of the riparian areas on the farmers land.		X			
2.3.1	Conservation of soils Crops should only be grown on suitable soils. In order to ensure a sustainable treatment of soils, good agricultural practices with respect to soil quality, soil contamination and soil erosion are addressed in the soil management. They refer to:  - Prevention and control of erosion; - Maintaining and improving balances of soil nutrient balance;	Evidence of good agricultural practices available. A soil management plan aimed at sustainable soil management, erosion prevention and erosion control is documented and available. Topographical, climate and pedological characteristics of soils and the suitability of crops have been considered. Annual documentation of applied good agricultural practices with respect to the above-mentioned aspects and precautionary measures to prevent soil degradation must be in place. Appropriate management measures	Evidence from the analysis of land maps, topographical maps and local inspection of farmland with regard to prevention and control of erosion, soil nutrient balance, soil organic matter, soil pH, soil structure and soil biodiversity. Local inspection of farmland with respect to the subjects. Document check and/or other evidence. Results of soil analysis available and show improvement of the situation.		X			

Ref. ISCC 202	Requirements	Verification guidance	Means of verification	Category		Findings	Conformity	
				Major Must	Minor Must		No	Yes
	<ul style="list-style-type: none"> <li>- Maintaining and improving soil organic matter;</li> <li>- Maintaining and improving soil pH;</li> <li>- Maintaining and improving soil structure;</li> <li>- Maintaining and improving soil biodiversity;</li> <li>- Prevention of salinization.</li> </ul>	include inter alia crop rotations and intercropping, landscaping elements or an appropriate type and use of machinery. If specific soil risks have been determined, periodic soil analysis shall be conducted on the identified risks (e.g. soil pH)						
2.3.2	Field cultivation techniques used to reduce the possibility of soil erosion	<p>Evidence of measures to reduce soil erosion is available. Maps of fragile soils and topographic characteristics must be available. A management strategy including measures should exist for plantings on slopes above a certain limit (specified to soil, climate and topographical characteristics). A management strategy including identified measures should be in place for other fragile and problematic soils (e.g. sandy, low organic matter soils).</p> <p>Appropriate measures are inter alia:</p> <ul style="list-style-type: none"> <li>- Field tillage practices</li> <li>- Crop rotation and</li> <li>- The adaptation of field cultivation techniques</li> </ul>	Evidence from the analysis of land- and topographical maps and local inspection of the farmland with regard to the soil erosion situation and the slope of the farmland. Evidence that specific management strategies have been set up for fragile or problematic soils.	X				
2.4.1	Soil organic matter is preserved.	A soil organic matter balance is compiled (can be generic) or every 6 years a soil organic matter analysis takes place. Results are kept for 7 years. Document check and/ or other evidence.	Soil organic matter balances available	X				
2.4.2	Organic fertilizer is used according to nutritional requirements.	Organic fertilizer is used according to nutritional requirements of the soil. If organic matter, like Empty Fruit Bunches (EFB) or other	Results of soil examinations, fertilizer calculations. Interviews with the farmer and other employees confirm the use of fertilizer	X				

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				Major Must	Minor Must		No	Yes
		remaining plant material is used in the production areas (mulched), the material is evenly distributed.	according to nutritional requirements.					
2.4.3	Restriction on burning	The burning of stubble or other crop residues is allowed only with the permission of competent authority and if there are no viable alternatives. Burning as part of land clearance is prohibited. When burning of stubble or other crop residues takes place, it is done in a responsible way (e.g. by considering influencing factors like wind direction).	Local inspection of the production areas, if necessary interviews with the employees, NGOs. Be aware of the transition period in Brazil.	X				
2.4.4	Techniques have been used that improve or maintain soil structure and avoid soil compaction	Applied techniques are suitable for the respective processed ground. The soil structure shall be maintained and soil compaction shall be prevented, e.g. by an appropriate use of machinery, an appropriate timing of on-field work and an appropriate tire pressure.	Checked by local inspection of the production areas, no advice of soil compaction, interviews with the farmer, other employees.	X				
2.4.5	Use of agricultural by-products	The use of agricultural by-products does not jeopardize the function of local uses of the by-products, soil organic matter or soil nutrients balance.	Documentation must be available that the use of by-products does not occur at the expense of the soil nutrient balance, soil organic matter balance or important traditional uses (such as fodder, natural fertilizer, material, local fuel etc.).	X				
2.5.1	Mineral oil products and plant protection products are stored in an appropriate manner, which reduces the risk of contaminating the environment	The storages of the material are consistent with best available technology and respective laws and prevent contamination by the stored materials.	Local inspection of the storage facilities, Storage according to legislation.	X				
2.5.2	The producer respects existing water rights, both formal and customary, and can justify the irrigation with respect to social and environmental	Irrigation with other than rainwater is only allowed with a permit of the responsible authority. If ground water is used for irrigation, the producer holds an irrigation permit (official license) or if not applicable,	Interview with the farmer, documents regarding water rights, information from local administrative authorities and NGO.	X				

Ref. ISCC 202	Requirements	Verification guidance	Means of verification	Category		Findings	Conformity	
				Major Must	Minor Must		No	Yes
	sustainability. Local legislation is followed	assesses and evaluates use and recharge rates of the water source. The producer respects existing water rights (including those of local communities and indigenous people), both formal and customary, and can justify the irrigation in light of accessibility of water for human consumption. Adverse effects for downstream users must be prevented. Local legislation is followed.						
2.5.3	Application of good agricultural practices to reduce water usage and to maintain and improve water quality Good agricultural practices are implemented to reduce the unsustainable water use, the abstraction of unsustainable water sources and to minimize diffuse and localized inputs of chemical residues, fertilizers, erosion or other pollution sources to ground and surface water.	Verify whether a management plan with respect to - Efficient water usage; - Responsible usage of organic fertilizers and agro-chemicals; - Waste discharge exists and whether appropriate risk management measures have been identified. Verify whether monitoring programs have been set up where appropriate. Check, if irrigation took place. If irrigation took place, check whether irrigation water was abstracted from a sustainable source or in a way that recharge rates compensates water abstraction. Verify irrigation method in light of water conservation and local climatic conditions. Timing and amount of irrigation is tailored to crop requirements to meet planned yield and quality levels under local conditions.	Documentation of water management plan. Identified management measures available in water management plan and implemented on a continuous basis. Check the irrigation water source and whether it is used sustainably. Farmer can justify irrigation. Documentation on irrigation is available If monitoring takes place, results can be provided and show improvement		X			
2.6.1	During the application of fertilizers with considerable nitrogen content care is taken not to contaminate the surface and ground water.	The producer must demonstrate that he observes at least a distance of 3 m to riverbanks etc. He takes care that there is no run-off of applied fertilizer into surface water bodies and the ground water.	Confirmation by means of lists of use of fertilizer, local inspection of the farmland, which border on watercourses. Interview with farmer/ employees and service providers.	X				

Ref. ISCC 202	Requirements	Verification guidance	Means of verification	Category		Findings	Conformity	
				Major Must	Minor Must		No	Yes
2.6.2	Fertilizers with considerable nitrogen content are only applied onto absorptive soils	Verify that fertilizer with a content of more than 1.5% of nitrogen in the dry matter are not applied onto flooded, water logged or frozen soils.	Reports of fertilizer use, local inspection of the farmland, interview with farmer/ employees and service providers.	X				
2.6.3	Records of fertilizer applications	Complete records of all fertilizer applications are available (where, what, how much, date). This includes: (1) The name or reference of the field (2) Exact dates (day/month/year) of the application (3) The trade name, type of fertilizer (4) Amount of product, which was applied in weight or volume. (5) Application machinery type used and the method (6) Name of the operator.	Fertilizer reports	X				
2.6.4	Fertilizer application machinery	The fertilizer application machinery allows accurate fertilizer application. It is kept in good condition and verified annually to ensure accurate fertilizer application.	Maintenance reports, invoices, reports of calibration.	X				
2.6.5	Inorganic fertilizers are stored in a covered, clean and dry area	The covered area is suitable to protect all inorganic fertilizers, e.g. powders, granules or liquids, from atmospheric influences like sunlight, frost and rain. Based on risk assessment (fertilizer type, weather conditions, temporary storage), plastic coverage could be acceptable. Storage directly on the soil is not allowed. It is allowed to store lime and gypsum in the field for a day or two before spreading. Inorganic fertilizers, e.g. powders, granules or liquids, are stored in an area that is free from waste, does not constitute a breeding place for rodents, and where spillage and leakage is cleared away. The	Local inspection of the storage facilities.		X			

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				Major Must	Minor Must		No	Yes
		storage area for all inorganic fertilizers, e.g. powders, granules or liquids, is well ventilated and free from rainwater or heavy condensation. No storage directly on the soil.						
2.6.6	Fertilizers are stored in an appropriate manner, which reduces the risk of contamination of watercourses	All inorganic fertilizers, e.g. powders, granules or liquids are stored in a manner which poses minimum risk of contamination to water sources, e.g. stored liquid fertilizer must be surrounded by an impermeable barrier (according to national and local legislation, or is stored in a container of at least 10% larger capacity (if there is no applicable legislation), and consideration has been given to the proximity to water courses and flood risks.	Local inspection of the storage facilities with regard to the distance to watercourses and high tide-areas.	X				
2.6.7	Fertilizer is used according to an input/output balance	A periodic input/output balance of fertilizer application must be conducted. Most efficient fertilizer application is aspired in order to reduce runoff.	Fertilizer lists, conclusions of soil reports and input/ output balances.	X				
2.6.8	The use of raw sewage sludge is not allowed.	The use of raw sewage sludge for fertilizer reasons is not allowed.	Lists of fertilizer-use, interviews with farmer/ employees, neighbors and NGOs.	X				
2.7.1	Assistance with implementation of Integrated Pest Management systems has been obtained through training or advice.	The technically responsible person on the farm has received formal documented training and/ or the external technical IPM consultant can demonstrate their technical qualifications. Document check and/ or other evidence possible.	Training certifications, qualification of the external technical IPM consultant.		X			
2.7.2	The producer can show evidence of implementation of at least one activity that falls in the category of "Prevention".	The producer can show evidence of implementing at least one activity that includes the adoption of cultivation methods to improve the evidence and intensity of pest attacks, thereby reducing the need for intervention.	Local inspection of the production area, field records, interviews with farmer/ employees.		X			



Ref. ISCC 202	Requirements	Verification guidance	Means of verification	Category		Findings	Conformity	
				Major Must	Minor Must		No	Yes
2.7.3	The producer show evidence of implementation of at least one activity that falls in the category of "Observation and Monitoring"	Verify whether at least one of the following activities are implemented: routine and regular control of the appearance of pests, identification and control of present natural garden pest enemies, use of pheromones and other relevant trap-systems, use of systems for decision making, like methods to identify the necessity and/or temporal coordination of methods. Use of maximum values. Temporal intervention of the use of the methods, based on technical guidelines. Use of temperature-data, humidity, rainfall etc. to react with a possible intervention. The producer can show evidence of implementing at least one activity that will determine when, and to what extent, pests and their natural enemies are present and using this information to plan what pest management techniques are required.	Confirmation by means of local inspection of the production area, field records, Interview with farmer/ employees.		X			
2.7.4	The producer can show evidence of implementation of at least one activity that falls in the category of "Intervention"	The producer shows evidence that in situations where pest attack adversely affects the economic value of a crop; intervention with specific pest control methods will take place. Where possible, non-chemical approaches must be considered.	Local inspection of the farmland, farm records, Interview with farmer/ employees.		X			
2.8.1	The application of chemicals listed in the Stockholm Convention of Persistent Organic Pollutants is prohibited	The producer did not use any chemicals listed in one of the lists during cultivation.	Application documents, stock, on-site visit		X			
2.8.2	Staff dealing with plant protection products is competent	Where the plant protection product records show that the technically responsible person making the choice of the plant protection products is a qualified adviser,	Control of training-certifications/ documentation, interview with farmer/ technical staff shows the existence of technical knowledge.	X				

Ref. ISCC 202	Requirements	Verification guidance	Means of verification	Category		Findings	Conformity	
				Major Must	Minor Must		No	Yes
		technical competence can be demonstrated via official qualifications or specific training course attendance certificates. Fax and e-mails from advisors, governments, and other suitable institutions are allowable. Where the plant protection product records show that the technically responsible person making the choice of plant protection products is the producer, experience must be complemented by technical knowledge that can be demonstrated via technical documentation, e.g. product technical literature or specific training course attendance.						
2.8.3	Producers only use plant protection products that are registered in the country of use for the target crop where such official registration scheme exists.	All the plant protection products applied are officially registered or permitted by the appropriate governmental organization in the country of application. Where no official registration scheme exists, reference to the FAO International Code of Conduct on the Distribution and Use of Pesticides.	Confirmation by means of inspection of the used plant protection products in the storage facilities, field records. All products are registered products in the respective country.	X				
2.8.4	The producer follows the label instructions	All requirements (protective clothing, storage, handling etc.) have to be followed for the products used.	Confirmation by local inspection of the storage facilities. Availability of protection clothing in accordance with the label instructions of the used plant protection products, interview with farmer and the relevant employees.	X				
2.8.5	All application equipment is calibrated	Documented evidence of up to date maintenance sheets for all repairs, oil changes, etc. is available. Application machinery (automatic and non-automatic) has been verified for correct operation within the last 12 months and this is certified or documented either by participation in an official scheme	Relevant documentation available. Interview with farmers and respective employees.	X				

Ref. ISCC 202	Requirements	Verification guidance	Means of verification	Category		Findings	Conformity	
				Major Must	Minor Must		No	Yes
		(where it exists) or by having been carried out by a person who can demonstrate their competence.						
2.8.6	Invoices of registered plant protection products are kept	Invoices of the registered plant protection products used must be kept for record keeping and available at the time of the external inspection. Document check and/ or other evidence possible.	Confirmation by means of invoices and delivery notes.		X			
2.8.7	If there are local restrictions on the use of plant protection products, they are observed	It must be documented and secured that the producers are aware of restrictions and is following them.	Control of the farm records, interview farmer/ employees.	X				
2.8.8	All the plant protection product applications have been recorded (where, when, what, how much, why, who)	All records are available and complete: (1) The crop name and/or variety, (2) Date, location and trade name of product (3) Justification for application, product quantity applied (4) Application machinery used and the operator (5) The common name of the pest(s), disease(s) or weed(s) treated Document check and/ or other evidence possible.	Farm records are available and complete	X				
2.8.9	Surplus application mix or tank washings disposed of in a way not to contaminate the ground water	It must be secured and documented that the producer is aware of national or local legislation and that legislation is observed. When surplus application mix or tank washings are applied onto designated fallow land, it can be demonstrated that this is legal practice and all the treatments have been recorded in the same manner and detail as a normal plant protection product application. Surface water contamination has been avoided.	Confirmation by farmer/ employees, farm records, reports of the further use of surplus application mix.	X				

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				Major Must	Minor Must		No	Yes
2.8.10	Application of plant protection products is done appropriately	If plant protection products are applied near populated areas or water bodies, appropriate distances must be kept. If plant protection products are applied aerially, any residents within 500 m of the planned application are notified in advance. Pesticides classified as WHO1a, 1b or 2 are not applied within a 500 m distance to any populated areas or water bodies. During plant protection product application the weather conditions (e.g. wind speed, wind direction, temperature) are examined and taken into account in order to minimize drift.	Farm records, maps or other evidence identifying any populated areas or water bodies, local inspections. Documented procedures on good agricultural practices during spraying, records of weather conditions					
2.9.1	Plant protection products are stored in accordance with local regulations in a secure, appropriate storage. Potential contamination of the ground water must be avoided.	The plant protection product storage facilities comply with all the relevant current national, regional and local legislation and regulations. The plant protection product storage facilities are kept secure under lock and key. Appropriate storage facilities are: (1) Structurally sound and robust (2) Have a sealed floor (3) Built of materials or located so as to protect against temperature extremes (4) Built of materials that are fire resistant (Minimum requirement RF 30, e.g. 30 minutes resistance to fire) (5) Have sufficient and constant ventilation of fresh air to avoid a build up of harmful vapors (6) Are located in areas with sufficient illumination both by natural and by artificial lighting, to ensure that all product labels can be read easily on the shelves.	Local inspection of the storage facilities.	X				

Ref. ISCC 202	Requirements	Verification guidance	Means of verification	Category		Findings	Conformity	
				Major Must	Minor Must		No	Yes
		(7) Located in a separate space independent from any other materials.						
2.9.2	There are facilities for measuring and mixing plant protection products	The plant protection product storage facilities or the plant protection product filling/mixing area if this is different, have measuring equipment whose graduation for containers and calibration verification for scales has been verified annually by the producer to assure accuracy of mixtures and are equipped with utensils, e.g. buckets, water supply point etc. for the safe and efficient handling of all plant protection products which can be applied.	Confirmation by local inspection of the plant protection product storage facilities and/ or filling mixing area and the measuring cups and scales.	X				
2.9.3	There are facilities to deal with spillage to avoid contamination of the ground water	The plant protection product storage facilities and all designated fixed filling/mixing areas are equipped with a container of absorbent inert material such as sand, floor brush and dustpan and plastic bags, that must be signposted and in a fixed location, to be used immediately in case of spillage of plant protection product.	Confirmation by means of local inspection of the storage and filling/mixing facilities.	X				
2.9.4	The product inventory is documented and readily available	A stock inventory, which indicates the contents (type and quantity) of the store is available and is updated at least every 3 months. Quantity refers to how many bags, bottles, etc., not on milligram or centiliter basis. Document check and/ or other evidence possible.	Stock inventory.		X			
2.9.5	All plant protection products are stored in their original package	All the plant protection products that are currently in the store are kept in the original containers and packs, in the case of breakage only; the new package must contain all the information of the original label.	Local inspection of the storage facilities.	X				

Ref. ISCC 202	Requirements	Verification guidance	Means of verification	Category		Findings	Conformity	
				Major Must	Minor Must		No	Yes
2.9.6	Liquids are not stored on shelves above powders	All the plant protection products that are liquid formulations are stored on shelving, which is never above those products that are powder or granular formulations.	Local inspection of the storage facilities.		X			
2.9.7	Obsolete plant protection products are securely maintained and identified and disposed of by authorized or approved channels	There are documented records that indicate that obsolete plant protection products have been disposed of by officially authorized channels. When this is not possible, obsolete plant protection products are securely maintained and identifiable. They shall be removed and recycling or disposed following internationally recognized best practices like e.g. the FAO Guidelines for the management of small quantities of unwanted and obsolete pesticides.	Local inspection of the storage facilities, documentation about the disposal of the plant protection products.		X			
2.10.1	The re-use of empty plant protection product containers for purposes other than containing and transporting of the identical product is avoided	There is evidence that empty plant protection product containers have not been or currently are not being re-used for anything other than containing and transporting of the identical product as stated on the original label. Workers and adjacent communities shall be educated on the risks of reusing empty containers.	Visual inspection of the farm/ plantation. Verification that the clear written instructions are available. Interview of farmer/ employees.		X			
2.10.2	The disposal of empty plant protection product containers does occur in a manner that avoids exposure to humans and the environment	The system used to dispose of empty plant protection product containers ensures that people cannot come into physical contact with the empty containers. The risk of contamination of the environment, watercourses and flora and fauna is minimized. Where official collection and disposal systems exist, there are documented records of participation by the producer.	Visual inspection of the farm/ plantation Confirmation by means of the official collection system and confirmations of disposal.		X			
2.10.3	Empty containers are rinsed either via the use of	Installed on the plant protection product application machinery there	Inspection of the empty containers, control of the clear written	X				

Ref. ISCC 202	Requirements	Verification guidance	Means of verification	Category		Findings	Conformity	
				Major Must	Minor Must		No	Yes
	an integrated pressure rinsing device on the application equipment, or at least three times with water. The rinsate from empty containers is returned to the application equipment tank. Local regulations regarding disposal or destruction of containers are followed	is pressure-rinsing equipment for plant protection product containers or there are clear written instructions to rinse each container three times prior to its disposal. Either via the use of a container-handling device or via written procedure for the application equipment operators, the rinsate from the empty plant protection product containers is always put back into the application equipment tank when mixing. All the relevant national, regional and local regulations and legislation if it exists, has been complied with regarding the disposal of empty plant protection product containers.	instructions, interview of farmer/ employees.					
2.10.4	The premises have adequate provisions for waste disposal	National and regional legislation is followed when storing and disposing wastes. The farm has designated areas to store litter and waste, which do not create a safety or health hazard. Risks of different types of wastes are identified and these wastes are stored according to risk identification. This especially applies to hazardous wastes. If applicable, waste burning and disposal should always be done by official, authorized systems. If not available, on-farm disposal should follow best practices. The following rules are regarded: If waste is burned on-farm, certain requirements must be fulfilled: - Burning hazardous wastes like solvents, certain plastics or Plant Protection Products on-farm is not allowed; - PVC and certain other plastics should not be burned in on-farm incinerators (especially in open	Confirmation by local inspection of the production area and the waste-storage areas. Interview with farmer/ employee. Visual inspections of waste and disposal sites		X			

Ref. ISCC 202	Requirements	Verification guidance	Means of verification	Category		Findings	Conformity	
				Major Must	Minor Must		No	Yes
		<p>fires or low-temperature incinerators);</p> <ul style="list-style-type: none"> <li>- Incinerators and burning sites are in legal locations and fit for purpose.</li> </ul> <p>If on-farm disposal takes place, certain requirements shall be fulfilled:</p> <ul style="list-style-type: none"> <li>- Sanitary landfills on the farm are designed according to the requirements of national legislation or where not available – governed by best practice guidelines defined by farm management;</li> <li>- Litter and other general waste are not thrown into ditches, streamways or holes that might flood;</li> <li>- Disposals of burned wastes are covered with a suitable layer of soil.</li> </ul>						
2.10.5	<p>There is a farm waste management plan. Waste reduction, reuse and recycling avoids or reduces wastage and avoids the use of landfill or burning</p> <p>The waste management plan should include the phases</p> <p>(1) Risk assessment, (2) Target-setting, (3) Risk management and (4) Monitoring.</p>	<p>Verify whether best practices have been addressed in the waste management plan. They refer to:</p> <ul style="list-style-type: none"> <li>- Prevention of wastes;</li> <li>- Prevention of on-farm burning of certain waste materials;</li> <li>- Prevention of contamination of on-site landfill disposal;</li> <li>- Prevention of contamination with respect to disposal of ash;</li> </ul> <p>It should be documented if on-farm burning and landfill disposal took place. An assessment of risks to humans and environment should be conducted in case burning and disposal took place on-farm. Appropriate management measures could be inter alia minimization of waste materials or energy recovery or efficient burning sites/incinerators.</p>	<p>Verification of waste management plan.</p> <p>Record keeping must be in place for produced waste amounts and on-farm disposal (including discharge to landfill, drains, sewers, surface water, land or groundwater). If burning takes place, further records on types of wastes burned and the type of burning practice (e.g. open fire, low temperature incinerators) should be available. Records of the risk assessment as well as appropriate monitoring and management measures must be kept at least five years. A comprehensive, current, documented plan that covers wastage reduction, pollution and waste recycling is available. Air, soil, water, noise and light</p>		X			



Ref. ISCC 202	Requirements	Verification guidance	Means of verification	Category		Findings	Conformity	
				Major Must	Minor Must		No	Yes
			contamination must be considered.					
3.1.1	The farm has a written health, safety and hygiene policy and procedures including issues of risk assessment	The risk assessment should include important health and safety risks, such as the use of agrochemicals, liquid fuels, lubricants, machines, generators, boilers, pumps, power tools, electrical installations and power lines. Within the risk assessment, risks of transporting, storage, handling and spillage and disposal shall be included. The health, safety and hygiene policy must at least include the points identified in the risk assessment. Policy measures could include inter alia accident and emergency procedures, hygiene procedures, dealing with any identified risks in the working situation. The policy must be made clearly understandable for all workers, reviewed and updated when the risk assessment changes. Regarding all implemented health and safety requirements, a warning system including legally permitted sanctions exists for workers who do not apply the health- and safety requirements.	Complete and up to date risk assessment. Document and/or other evidence		X			
3.1.2	First aid kits present at all permanent sites and in the vicinity of fieldwork	Complete and maintained first aid kits according to national regulations and recommendations must be available and accessible at all permanent sites and for transport to the vicinity of the work. First aid medical services must be provided in case of emergencies.	Visual inspection: First aid kits are available and complete		X			
3.1.3	Workers (including subcontractors) are equipped with suitable protective clothing in accordance with legal requirements and/or label	Complete sets of protective clothing for certain works (e.g. handling plant protection products, working with electric equipment) which enable label instructions and/or legal requirements and/or requirements	Visual inspection: protective clothing is complete and clean and is used according to requirements/ instructions. Cleaning instructions are available.	X				

Ref. ISCC 202	Requirements	Verification guidance	Means of verification	Category		Findings	Conformity	
				Major Must	Minor Must		No	Yes
	instructions or as authorized by a competent authority. Protective clothing is cleaned after use and stored so as to prevent contamination of clothing or equipment	as authorised by a competent authority to be complied with are available, used and in a good state of repair. Examples of protective clothing are rubber boots, waterproof clothing, protective overalls, rubber gloves and facemasks as well as appropriate respiratory, ear and eye protection devices. They should be used where necessary. Protective clothing is regularly cleaned, according to a schedule adapted to the type of use and degree of soiling. Cleaning of the protective clothing and equipment should be done separately from private clothing washing; gloves should be washed before removal. Dirty, torn and damaged protective clothing and equipment as well as expired filter cartridges should be disposed of. Single-use items (e.g. gloves, overalls) have to be disposed of after one use. All the protective clothing and equipment, including replacements filters, is stored in a well-ventilated area and physically separate from the plant protection products and any other chemicals, which might cause contamination of the clothing or equipment.						
3.1.4	Potential hazards are clearly identified by warning signs	Permanent and legible signs must indicate potential hazards, e.g. waste pits, fuel tanks, workshops, access doors of the plant protection product/ fertilizer/ any other chemical storage facilities as well as the treated crop. Warning signs must be placed where appropriate	Visual inspection of farm/ plantation		X			
3.1.5	There are records kept for training activities and	Staff, responsible for certain tasks within the company should	Complete training records		X			

Ref. ISCC 202	Requirements	Verification guidance	Means of verification	Category		Findings	Conformity	
				Major Must	Minor Must		No	Yes
	attendees	<p>participate in training activities. Training includes the following topics:</p> <ul style="list-style-type: none"> <li>- Handling of Plant Protection Products and other hazardous chemicals</li> <li>- Waste management</li> <li>- Handling of protective equipment for chemicals, fuels, gas and electricity</li> <li>- Topics of the chosen add-ons (if applicable), e.g. the biodiversity action plan or classified chemicals</li> </ul> <p>A record is kept for training activities including the topic covered, the trainer, the date and attendees. Evidence of attendance is required.</p>						
3.1.6	All workers handling and/ or administering chemicals, disinfectants, plant protection products, biocides or other hazardous substances and all workers operating dangerous or complex equipment as defined in the risk assessment have certificates of competence, and/ or details of other such qualifications	Records are available and identify workers who carry out such tasks, and show certificates of training or proof of competence.	Complete records available. Document check and/ or other evidence possible.	X				
3.1.7	All workers received adequate health and safety training and have been instructed according to the risk assessment	Workers can demonstrate competency in responsibilities and tasks through visual observations. If at time of inspection there are no activities, there must be evidence of instructions.	Relevant documentation, Interview with relevant personnel		X			
3.1.8	Workers have access to clean food storage areas, designated dining areas, hand washing facilities and free drinking water	A place to store food and to eat must be available. In addition, hand washing facilities and potable drinking water must be available to workers.	Visual inspection, interview with personnel		X			

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				Major Must	Minor Must		No	Yes
3.1.9	On site living quarters are habitable and have the basic services and facilities	The living quarters for the workers on farm are habitable, have a sound roof, windows and doors, and have the basic services of running water, toilets and drains.	Visual inspection, interview personnel		X			
3.2.1	The accident procedure is evident within ten meters of the plant protection product/ chemical storage facilities	An accident procedure must display the basic steps of primary accident care and is accessible by all individuals within ten meters of the plant protection product/ chemical storage facilities and designated mixing areas.	Visual inspection		X			
3.2.2	There are facilities available to deal with accidental operator contamination	All plant protection product/ chemical storage facilities and all filling/mixing areas present on the farm have eye wash capability, a source of clean water no more than 10 meters distant, a complete first aid kit and a clear accident procedure with emergency contact telephone numbers or basic steps of primary accident care, all permanently and clearly signed.	Visual inspection		X			
3.2.3	There are procedures dealing with re-entry times on the farm after plant protection products have been applied	There are clear documented procedures, which regulate all the re-entry intervals for plant protection products applied to the crops according to the label instructions.	Documentation is available, interview personnel	X				
4.1	A self-declaration on good social practice regarding human rights has been communicated to the employees and signed by the farm management and the employees' representative	The farm management and the employee's representative have signed and displayed a self-declaration assuring good social practice and human rights of all employees. The self-declaration must be in language appropriate to workers and surrounding communities. This declaration contains commitment to the ILO core labor standards, respect for living wage, respect for the social environment, respect for legal land titles, sufficient compensation for communities, commitment to solve	Self-declaration is available and complete		X			

Ref. ISCC 202	Requirements	Verification guidance	Means of verification	Category		Findings	Conformity	
				Major Must	Minor Must		No	Yes
		social conflicts, fair contract farming arrangements. Document check and/ or other evidence possible.						
4.2	Employment conditions comply with equality Principles	Evidence is available that the farm provides equality of opportunity and treatment regardless of race, color, sex, religion, political opinion, nationality, social origin or other distinguishing characteristic (ILO conventions 100 and 111).	Separate interview with farmer and employees' representatives	X				
4.3	There is no indication of discrimination (distinction, exclusion or preference) practiced that denies or impairs equality of opportunity, conditions or treatment based on individual characteristics and group membership or association. For example, on the basis of: race, caste, nationality, religion, disability, gender etc.	A publicly available equal opportunities policy including identification of relevant/ affected groups in the local environment is available.	Separate interview with farmer and employees' representatives	X				
4.4	There is no indication of forced labor at the farm	There must be no use of forced, bonded or involuntary labour as meant in ILO Convention 29 and 105. Furthermore, employees shall not be requested to lodge their identity papers with the owner or a third party. Retaining the salary of workers, further property or additional grants is prohibited, unless permitted by law.	Separate interview with farmer and employees' representatives	X				
4.5	Personnel is treated with dignity and respect	The company shall not engage in or tolerate the use of corporal punishment, mental or physical coercion, or verbal abuse of personnel. No harsh or inhumane treatment is allowed.	Separate interview with farmer and employees' representatives, workers' interviews with self-selected/anonymous workers					
4.6	Workers have the freedom to join labor organizations or organize themselves to	All employees are free to establish and to join organizations of their own choice. There is evidence that	Separate interview with farmer and employees' representatives, workers' interviews with self-	X				

Ref. ISCC 202	Requirements	Verification guidance	Means of verification	Category		Findings	Conformity	
				Major Must	Minor Must		No	Yes
	perform collective bargaining Workers must have the right to organize and negotiate their working conditions. Workers exercising this right should not be discriminated against or suffer repercussions.	the employer imports the establishment and/or there is no evidence that the employer blocks effective functioning of worker-committees where staff elects representatives. There is evidence of acceptance of Collective Bargaining Agreements. Trade union members are guaranteed the possibility to fulfill their tasks at least outside of the regular working hours. The employment conditions regarding freedom of association and collective bargaining are in accordance with all national and local legislation and ILO Conventions 87 and 98.	selected/anonymous workers					
4.7	The farm pays a living wage which meets at least legal or industry minimum standards	The company's pay slips demonstrate that living wages meet at least legal or industry minimum standards and are sufficient to meet basic needs of personnel and to provide some discretionary income.	Document check (e.g. pay slips) and/ or other evidence possible.	X				
4.8	The person responsible for workers' health, safety and good social practice and the elected individual(s) of trust have knowledge about and/or access to recent national labor regulations/collective bargaining agreements	The responsible person and the elected person of trust demonstrate awareness and/or access to national regulations concerning: Gross and minimum wages, working hours, union membership, anti-discrimination, child labor, labor contracts, holiday and maternity leave, health and medical care coverage and pension/gratuity and regular two way communication.	Separate interview with farmer and person responsible for workers' health, safety and good social practice.		X			
4.9	All impacts for surrounding communities, users and land owners are taken into account and sufficiently compensated for	A participatory social impact assessment has been conducted where all relevant stakeholders including local communities and indigenous people have been engaged. The report is publicly available in appropriate language to surrounding communities. On the	Separate interview with farmer and employees' representatives, if necessary information from regional administration and NGOs.		X			

Ref. ISCC 202	Requirements	Verification guidance	Means of verification	Category		Findings	Conformity	
				Major Must	Minor Must		No	Yes
		basis of that report an action plan to address identified social impacts and a continuing dialogue with surrounding communities is in place. Documents of regular meetings with communities (with two-way communication) and local government with listed risks and/or impacts and evidence of negotiations or resolution processes are compiled. Minutes of processes are kept.						
4.10	The management holds regular two-way communication meetings with their employees where issues affecting the business or related to worker health, safety and welfare can be discussed openly	At least two meetings a year are held between management and employees. Matters related to the business and worker health, safety or welfare can be discussed without fear, intimidation or retribution. Records from such meetings are kept and the concerns of the employees are recorded. The elected person of trust should assign an independent mediator by name and address.	Separate interview with farmer and employees' representatives, reports on these meetings.		X			
4.11	There is at least one worker or a workers' council elected freely and democratically who represent the interests of the staff to the management	Documentation is available that demonstrates that a clearly identified, named person of trust and/or a workers' council representing the interests of the staff to the management is elected by all employees and recognized by the management. This person shall be able to communicate complaints to the management.	Documentation is available and complete, separate interview with farmer and employees' representatives.		X			
4.12	There is a complaint form and/or procedure available on the farm, where employees and affected communities can make a complaints	A complaint form and/or procedure are available for farm employees and surrounding communities. They have been made aware of its existence and complaints or suggestions can be made at any time. They are dealt with in a timely manner. Complaints and their solutions from the last 24 months	Complaint form is available. It shows time of complaints, solution to complaint and time of the implementation of solutions. Separate interview with farmer and employees' representatives.		X			

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				Major Must	Minor Must		No	Yes
		are documented and accessible.						
4.13	All children living on the farm have access to quality primary school education	All children at primary schooling age (according to national legislation) living on the farm have access to primary school education, either through provided transport to a public primary school or through adequate on-site schooling. This is in accordance with the International Covenant on Economic, Social and Cultural Rights, Art. 13.	List of all school-aged children, availability of schools, classrooms and transport. Separate interview with farmer and employees' representatives.	X				
4.14	There are records that provide an accurate overview of all employees (including seasonal workers and subcontracted workers on the farm) and indicate full names, a job description, date of birth, date of entry, wage and the period of employment	Records demonstrate clearly an accurate overview of all employees (including seasonal workers and subcontracted workers) working on the farm. Records contain wage and period of employment. Records must be accessible for the last 24 months.	Availability of respective documentation. Separate interview with farmer and employees' representatives.		X			
4.15	No minors are employed on the farm	The minimum age complies with all local and national legislation as well as with ILO Convention 138 and 182. Documents include recording of workers' date of birth and documented evidence that the employer is aware of prevailing legislation. Children within the age of compulsory schooling must not be employed during school hours. Young workers (15-18) must not undertake hazardous work that jeopardizes their health, safety or morals. All forms of slavery or practices similar to slavery, forced or compulsory labor of children is prohibited.	Birth dates of employees and workers, separate interview with farmer and employees' representatives.	X				
4.16	All employees are provided with fair legal contracts. Copies of working contracts can be shown for	For every employee indicated in the records, a contract can be shown to the auditor on request. Both the employee as well as the employer	Control of random samples of contracts. Separate interview with farmer and employees' representatives.		X			



Ref. ISCC 202	Requirements	Verification guidance	Means of verification	Category		Findings	Conformity	
				Major Must	Minor Must		No	Yes
	every employee indicated in the records. These have been signed by both the employee and the employer	has signed them. Records must be kept for at least 24 months. Where a registration system exists, copies of working contracts are registered with the labor authority of the country of production.						
4.17	There is a time recording system that shows daily working time and overtime on a daily basis for all employees	A time recording system that makes working hours and overtime transparent for employees and employer is available. Working times of all employees during the last 24 months are documented Document check and/ or other evidence possible.	Random sample of documents on working hours.		X			
4.18	The employment conditions of individual workers comply with legal regulations and/or collective bargaining agreements (trade unions or similar organizations)	Check compliance for e.g. working hours, breaks, rest days, overtime, deductions, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice. Documents also available in the language understood by workers or have been carefully explained to them Check further: - Records indicating that regular weekly working hours do not exceed 48 hours. N/A for supervisors or management. - Documents on rest breaks/days during peak season. Evidence that every six sequent days of work at least one day off is provided to workers - Evidence that overtime is voluntary and is compensated at a premium rate - Evidence that workers who take maternity leave are entitled to return to their employment at the same terms and conditions of prior employment. They are not subject to any discrimination, loss of seniority or deduction of	Random sample of documents on working hours. Separate interview with farmer and employees' representatives.		X			

Ref. ISCC 202	Requirements	Verification guidance	Means of verification	Category		Findings	Conformity	
				Major Must	Minor Must		No	Yes
		wages.						
4.19	Pay slips document the conformity of payment with at least legal regulations and/or collective bargaining agreements	Wages and overtime payment documented on the pay slips are in line with legal regulations (minimum wages) and/or collective bargaining agreements (if applicable). If payment is calculated per unit, employees (on average) shall be able to gain the legal minimum wage within regular working hours.	Random samples of pay slips match with working hours. Separate interview with farmer and employees' representatives.		X			
4.20	Other forms of social benefits offered by the employer to employees, their families and/or local community	Incentives (please specify in quantities if possible): Incentives for good working performance, bonus payment, support of professional development, family friendliness, medical care/ health provisions, improvement of social surroundings etc. are offered.	Interviews on special offers for employees and families.		X			
4.21	Mediation is available in case of a social conflict	An independent mediator is assigned by name and address by the elected person of trust.	Separate interview with farmer and employees' representatives.		X			
4.22	Fair and transparent contract farming arrangements are in place	The contracts are on paper in the appropriate language and consigned copies are available with both parties. Essential indicators are: (1) The contracts are on paper in the appropriate language and co-signed copies are available with both parties. In case of cooperative contract arrangements, all members have a copy. (2) Payments for harvest are, in calculated form, done on paper and signed and handed over to contract farmer for his/her own record keeping. (3) Provisions governing price-quality parameters are clearly defined in the contract. (4) The contract contains clear provisions on exit	Applicable contract details are available.		X			

Ref. ISCC 202	Requirements	Verification guidance	Means of verification	Category		Findings	Conformity	
				Major Must	Minor Must		No	Yes
		<p>arrangements, buy-out possibilities, handing over of property deeds (when appropriate), and compensation measures in case of bankruptcy of the mother company when legally required.</p> <p>(5) There are minutes of meetings providing evidence of regular discussions or negotiations between Mother Company and contract farmers' representatives.</p>						
4.23	Biomass production does not impair food security	Verify whether biomass production does not replace stable crops cultivated for food production <u>and</u> does not impair the local food security. Local food prices do not rise as a direct effect of biomass production	Separate interview with farmer and employees' representatives. If necessary information from NGOs. General evidence.		X			
5.1	The producer can prove that the land is used legitimately and that traditional land rights have been secured	Documents show legal ownership or lease, history of land tenure and the actual legal use of the land. The producer must identify existing land rights and does respect them (see Principle 1). The rights of indigenous people are respected. Document check and/ or other evidence possible.	Respective contracts are available, land register, if necessary information by regional administration and NGOs.	X				
5.2	There is awareness of, and compliance with, all applicable regional and national laws and ratified international treaties	The producer can demonstrate awareness of his responsibilities according to the applicable laws. Applicable laws are being complied with. They apply to: <ul style="list-style-type: none"> <li>(1) National and international protected areas as referred to in Principle 1</li> <li>(2) Environmental impact assessment</li> <li>(3) Soil conservation and management, soil fertility (relating to e.g. application of fertilizers, manure and Plant</li> </ul>	Separate interview with farmer and employees' representatives; respective documentation is available.	X				

Ref. ISCC 202	Requirements	Verification guidance	Means of verification	Category		Findings	Conformity	
				Major Must	Minor Must		No	Yes
		Protection Products, contamination and accumulation of hazardous substances in soils) (4) Handling of fertilizers and Plant Protection Products (5) Water conservation and management (relating to e.g. abstraction, use and discharge of irrigation water, protection of water bodies) (6) Energy use and related emissions (7) Reuse, recycling and disposal of hazardous and non-hazardous wastes (8) Health and safety and rights of workers (9) Rights of local communities and indigenous groups. (10) The company should be familiar with the relevant legislation and should remain informed on changes in legislation.						
6.1	A recording system is established for each unit of production. These records must be kept in an ordered and up-to-date condition for at least 3 years	Current records must provide a history of biomass production of all production areas. Document check and/ or other evidence possible.	Production reports	X				
6.2	Records are kept for the description of the areas in use	Documentation system complies with at least the following requirements: (1) The description of the whole agricultural area is carried out along a list of parameters to be assessed: a. Lot number b. Lot size c. Type of crop (2) Each lot (as part of the whole agricultural area) is depicted as traverse in geographic	Documentation system is plausible and complete.	X				

Ref. ISCC 202	Requirements	Verification guidance	Means of verification	Category		Findings	Conformity	
				Major Must	Minor Must		No	Yes
		<p>coordinates with a precision of 20 meters for each measuring point.</p> <p>a. The depiction of simple lot shapes can easily be realized with the help of satellite images.</p> <p>b. For very complex shapes, the real lot can be approximated by a polygon. The measuring points on each end of the lines framing the polygon then have to meet the required precision of 20 meters.</p> <p>c. A small number of measuring points may suffice for the approximation through a polygon as long as the lot size on the map does not deviate from the specification in (1) by more than 10%.</p> <p>d. If suitable maps or tables specifying the requested information do not exist, it is permitted to identify lots with the help of tools like Google Earth. The measuring points can be set manually. The tool provides the geo-coordinates of the measuring points for documentation</p> <p>Document check and/ or other evidence possible.</p>						
6.3	In case of the engagement of subcontractors they must comply fully with the ISCC standard and provide the respective documentation and information	Relevant subcontractors are enterprises that work on behalf of the producer (e.g. seeding, fertilizing, pest control, harvesting). Relevant subcontractors must be regarded in the audit. The producer must provide evidence of respective	Contracts with subcontractors and all relevant documents are available Documentation is available with producer.	X				

Ref. ISCC 202	Requirements	Verification guidance	Means of verification	Category		Findings	Conformity	
				Major Must	Minor Must		No	Yes
		<p>contracts with the subcontractor ensuring that the auditor gets access to relevant information. The producer must also accept that ISCC approved certifiers are allowed to verify the assessments through a physical inspection where there is doubt.</p> <p>The producer is responsible for observance of the control points applicable to the tasks performed by the subcontractor by checking and signing the assessment of the subcontractor for each task and season contracted.</p>						

ISCC PLUS Audit Procedures	Farms/ Plantation	Template No. 3:	Traceability
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Ref. ISCC 203	Requirements	Verification guidance	Means of verification	Category		Findings	Conformity	
				Major Must	Minor Must		No	Yes
1.	Contracts with all First Gathering Points to which sustainable biomass will be or was delivered	Check contracts for reliability and completeness	Contracts are available.	X				
2.	Copy of signed self declaration is available	Check self declaration for reliability and signature	Self declaration are available	X				
3.	Weighbridge protocols of delivered biomass for each truck/tractor as received from First Gathering Points (according to ISCC System Basic 203)	Check weighbridge protocols, look up requirements according to ISCC System Basic 203	Protocols are available.	X				
4.	Contracts with subcontractors (if relevant e.g. for spraying, harvesting, etc.)	If there are subcontractors check contracts for reliability and completeness. Additionally, subcontractors have to be checked. If no subcontractors are being used conformity shall be marked with "yes".	Contracts are available and subcontractors were positively checked	X				
5.	The status as Cross Compliance (CC)-farmer can be proven by valid copies of the CC application form (only relevant for farms in the EU).	Check validity of copies of CC application form. If farm operates outside the EU or in a EU country, which does not follow Cross Compliance regulation (i.e. Bulgaria, Romania) conformity shall be marked with "yes".	Documents are available	X				
6.	Plausibility check: Is the amount of crops delivered as sustainable consistent with the size of the crop area and yield per year?	Verify the amount of crops delivered as sustainable with the respective crop areas and yield per year.	Reports on outgoing material, delivery notes, field records etc.	X				

ISCC PLUS Audit Procedures	Farms/ Plantation	Template No. 4:	Greenhouse Gas Emissions
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No.	Requirements	Verification guidance	Evidence/documents	Category		Findings	Conformity	
				Not relevant 1st Audit	Major Must		No	Yes
1.	<b>Option 1: In case farmer applied the total default value or disaggregated default value</b>							
	Application of the total and disaggregated default value is in line with Directive 2009/28/EU and ISCC requirements.	Verify whether the farmer fits into the category from which the default value was chosen and if default value fulfils the required GHG emission savings. Especially relevant for: <ul style="list-style-type: none"> <li>- Non-EU corn (no default value available)</li> <li>- EU crops (NUTS2 compliance required)</li> </ul> If one of the two constraints applies to the farmer, the usage of the total or disaggregated default value is not possible	Documentation GHG value, documents for GHG calculation, region of cultivation. Compare with Directive 2009/28/EU values and ISCC values		X			
2.	<b>Option 2: In case farmer applies NUTS2 values (only applicable in EU countries)</b>							
	For agricultural production of feedstock in EU: Application of the NUTS2 value is in line with Directive 2009/28/EU and ISCC requirements.	Verify the location of agricultural production and whether for agricultural production (to be applied at the farm, first gathering point or central office), the correct NUTS2 value for that location or the highest NUTS2 value for the whole member state has been used.	Documentation of location and GHG value. Compare with NUTS2 report of member state and respective NUTS2 value, which is applicable for feedstock.		X			
3.	<b>Option 3: In case company calculated individual GHG values</b>							
4.	Is the individual calculation of GHG emissions of cultivation up to date?	Verify the time frame, for which all data has been gathered and for which GHG calculation has been concluded. Please note that GHG calculation shall be up to date and must be based on previous cultivation period. In case of group certification, the calculation shall preferably be hold at the central office or the first gathering point for a pre-verification of the calculation				Please indicate for which period the GHG calculation has been concluded:		



No.	Requirements	Verification guidance	Evidence/documents	Category		Findings	Conformity	
				Not relevant 1st Audit	Major Must		No	Yes
		methodology.						
5.	Emissions of cultivation: Has the data basis for GHG calculation of cultivation been determined correctly for the calculation period? Have the GHG emissions of the cultivation been correctly calculated?	<p>Verify whether the following data has been collected on site and has been correctly used; verification of data plausibility; verification whether further inputs and outputs do exist:</p> <ul style="list-style-type: none"> <li>- Calculation period</li> <li>- Amount and type of main product (yield per hectare and year; if drying takes place mass of dried main product</li> <li>- Amount of seeds in kg per ha and year</li> <li>- Amount of mineral fertilizers: P<sub>2</sub>O<sub>5</sub>-, K<sub>2</sub>O-, CaO- and N-fertilizer in kg nutrient per ha and year (e.g. kg N/(ha*yr))</li> <li>- Amount of organic N fertilizers in kg N/(ha*yr)</li> <li>- Amount of crop residues in kg N/(ha*yr)</li> <li>- Amount and type of used pesticides in kg active ingredient per hectare and year</li> <li>- Diesel consumption per year and hectare</li> <li>- Electricity consumption (kWh per hectare and year) and source of electricity</li> </ul>	<p>Reports on incoming and outgoing material, field records, delivery notes, flow meters, invoices, documentation on fertilization etc.</p>		x			
		<p>Do the emission factors from databases and literature comply with the ISCC requirements?</p> <ul style="list-style-type: none"> <li>- Emission factors for seed in kgCO<sub>2</sub>e/kg seed</li> <li>- Emission factors for mineral fertilizers reflecting the emissions of producing, extracting and processing of the fertilizers in kg CO<sub>2</sub>e/kg nutrient (to be applied for P<sub>2</sub>O<sub>5</sub>-, K<sub>2</sub>O-, CaO- and mineral N-fertilizer; for N-fertilizer referred to as EF<sub>production</sub>, for other fertilizers referred to as EF)</li> </ul>	<ul style="list-style-type: none"> <li>- Documentation of information, sources and publication date as far as the data is from literature sources.</li> <li>- Transparent documentation of sources, method of analysis, official statements of laboratory and year of analysis if individual determined data is used.</li> </ul>					

No.	Requirements	Verification guidance	Evidence/documents	Category		Findings	Conformity		
				Not relevant 1st Audit	Major Must		No	Yes	
		<ul style="list-style-type: none"> <li>- Emission factor for field emissions of all N-fertilizers including mineral and organic N-fertilizer and crop residues in kg CO<sub>2</sub>e/kg N (EF<sub>field</sub>)</li> <li>- Emission factors for pesticides in kgCO<sub>2</sub>e/kg active ingredient</li> <li>- Emission factors for diesel, electricity or other energy source</li> </ul> <p>Data shall be based on ISCC 205 or other official sources (e.g. Biograce, Ecoinvent, etc.) if available or if not available shall be based on other literature sources. If no literature available at all: laboratory analysis might be possible</p>							
		Verify whether the calculation of GHG emissions for the conversion process was conducted according to the methodology of ISCC 205 taking all relevant inputs into account. Consider especially if for N-fertilizers (mineral and organic) and crop residues, the on-field emission factors have been included in the calculation.	Transparent documentation of calculation, formulas, all input data and results.						
6	Were net GHG emissions from land use change calculated according to the respective formula (see ISCC 205)? Are all inputs for the single factors of the formula documented and verifiable? Are all inputs and results available in the required units?	<p>The calculation of GHG emissions from land use change took place according to the respective formula and all relevant inputs have been taken into account, in particular:</p> <ul style="list-style-type: none"> <li>- Carbon stock of reference area per hectare</li> <li>- Carbon stock of cultivation area per hectare</li> <li>- Yield per hectare and year</li> </ul>	Transparent documentation of the calculation and documentation of results and of input data.			Please indicate, whether any land use change, not violating ISCC Principle 1, took place:			
7	Calculation of emission savings from improved agricultural management	<p>Were only the following measures integrated:</p> <ul style="list-style-type: none"> <li>- Shifting to reduced or zero-tillage;</li> <li>- Improved crop rotations and/or cover crops, including crop residue management;</li> <li>- Improved fertilizer or manure management;</li> </ul>	Production records						

No.	Requirements	Verification guidance	Evidence/documents	Category		Findings	Conformity	
				Not relevant 1st Audit	Major Must		No	Yes
		- Use of soil improver (e.g. compost).						
		Was the correct emission formula applied for calculating emission savings from improved agricultural management?	Transparent documentation of the calculation and documentation of results and of input data.					
8	Has the correct value been passed to the recipient of the product in the last year?	GHG value passed to supplier includes all relevant emissions. Verify whether the correct value was provided in kg CO2e/t product on the sustainability declaration	Delivery notes, sustainability declarations to the recipient, internal reporting	(x)				
9	ISCC PLUS Audit: If First Gathering Point or group central office conducted the calculation for the supplying farmers: Did no aggregation of different GHG values of raw materials take place within the bookkeeping, even if of the same kind or from the same origin?	Check incoming batches in documents of bookkeeping. 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).	No aggregation of GHG values or highest value for all batches took place	(x)	x			

<b>ISCC PLUS Audit Procedures</b>	<b>Farms/Plantations</b>	<b>Template No. 5:</b>	<b>Non-conformity list and action plan</b>
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No.	Template No. / Criterion No.	Requirement/Finding	Action/Measure	Implementation until when (normal: within 40 days)	Measure implemented	
					No	Yes
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						

\_\_\_\_\_  
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)