

## ISCC PLUS Audit Procedures for First Gathering Point and Collecting points/warehouses

### Verification of the requirements for First Gathering Point and Collecting points/warehouses

No.	Template	Remarks	Risk level	Audit Intensity	Page
1	Basic data			Not relevant	2
2	Farms/Plantations	The sample of farmers is determined by risk assessment.	High	2 x square root of the total number of farmers	3
			Medium	1.5 x square root of the total number of farmers	
			Regular	Square root of the total number of farmers	
3	Management system	Risk assessment according ISCC 207		Not relevant	6
4	Traceability and mass balance (First Gathering Point)	Within Template No. 3 the risk of a flawed documentation has to be evaluated. The risk level determines the audit intensity	High	The documents of three successive months should be checked completely	11
			Medium	The documents of one month should be checked completely and random samples should be taken from three successive months.	
			Regular	Documents taken from random samples of three successive months should be checked	
5	Greenhouse gas emissions			Not relevant	16
6	Traceability and mass balance (Collecting points/warehouses)	Should only be applied if the First Gathering Point receives raw material from collecting points and/or warehouses. Within Template No. 3 the risk of a flawed documentation has to be evaluated. The risk level determines the audit intensity	High	2 x square root of all collecting points/warehouses belonging to First Gathering Point. Documents of three successive months should be checked completely	18
			Medium	1.5 x square root of all collecting points/warehouses belonging to First Gathering Point. Documents of one month should be checked completely and random samples should be taken from three successive months	
			Regular	Square root of all collecting points/warehouses belonging to First Gathering Point. Documents taken from random samples of three successive months should be checked	
7	Non-conformity list	Defined list of all points marked „no“ in the column Conformity		Not relevant	25

First gathering point		
1	Country	
2	Company name	
3	Location and address	
4	Geo coordinates {degrees (°)/ minutes (') / seconds (")}	(For example: N50° 31' 14.941" E8° 24' 34.020")
5	ISCC registration No.	(is required prior to the audit)
6	Individual calculation of greenhouse gas emissions	yes: <input type="checkbox"/> {emissions: _____ kg CO2eq/ per ton raw material} no: <input type="checkbox"/>
7	Name of responsible unit manager	
8	Name of relevant service providers/subcontractors	
9	Name of certification body	
10	Registration No. certification body	
11	Name of auditor(s)	
12	Date of audit	

\_\_\_\_\_  
Place, Date

\_\_\_\_\_  
Signature of the auditor

\_\_\_\_\_  
Signature of the second auditor

**General guidelines:**

The procedures for First Gathering Points contain seven templates, which should be used by the auditor when conducting the audit. The audit of farms/plantations and the audit of collecting points/warehouses are part of the audit of the First Gathering Point and have to take place at the same time. Farms/plantations should be verified based on the procedure "Farm/Plantation". The outcome of the audit of the farms influences the risk assessment and thus the sample size of the farmers. The risk of a flawed documentation will be evaluated in terms of risk levels high, medium and regular based on the procedure described at the end of Template 3 according to document ISCC 207. The risk level will drive audit intensity and the sample size of collecting points/warehouses delivering to the First Gathering Point.

Some requirements of the templates will be not or only partly relevant as at the time of the first audit a document history may not be available. Therefore reporting, mass balance calculation and other elements can only be checked with respect to methodology and "calculation mechanics". These requirements are marked with „(x)“ for „requirements partly relevant“ and „x“ for „requirements not relevant“. It is mandatory to mark under the category „conformity?“ either the column „yes“ (conformity) or „no“ (non conformity) of the template. In every case of "no" the auditor has to explain his decision in column „findings“. Every "no" requires the definition of corrective measures. Major musts shall be implemented within 40 days. Implementation has to be verified by the auditor and is a prerequisite for issuance of the certificate. If the requirements are not fulfilled, the certification body is obliged to send a copy of the audit report to ISCC and the competent authority without delay.

Risk level	Audit intensity
High	2 x square root of total the total number of farmers
Medium	1.5 x square root of the total number of farmers
Regular	Square root of the total number of farmers

Ref. No ISCC 256	Requirements	Verification guidance	Evidence / documents	Category		Findings	Conformity	
				Not relevant 1 <sup>st</sup> audit	Major Must		No	Yes
4.2	Is a list of all farms/plantations delivering sustainable biomass to the First Gathering Point available? Minimum of two farmers must be on the list	Check whether the list with name and address is available	List of farms/plantations		X			
4.2	Self declarations/ assessment forms of all farms must be available. Corrective actions must be defined by farmer if relevant	Check whether all farmers on the list have completed and signed the ISCC self declaration/ self assessment form and whether this form is available	Filled in and signed ISCC self declaration/ self assessment form is available for all farmers on the list		X			
4.2	Are sufficient internal audit procedures available, that cover all farmers and verify information of the ISCC self-declaration/ assessment? This must include monitoring of corrective ac-	Check whether internal audit procedures are sufficient to verify farmers' information on self declaration/ assessment form, to monitor corrective action and to exclude farmers, when necessary. Check whether all farmers that supplied sustainable material in	Defined responsibilities and procedures are available. Documentation on corrective actions and means of verification (phone, email, site visits) are documented.		X			

	<p>tions in the case of non-conformities and exclusion of farmers in the case of persisting non-conformities. Have all farmers, that supplied sustainable material in the twelve months prior to the external audit gone through an internal audit?</p>	<p>the twelve months prior to the external audit have successfully passed the internal audit</p>	<p>Documentation that all farmers have gone through internal audit is available</p>					
4.9	<p>Selection of farms for verifying compliance with sustainability requirements</p>	<p>Evaluate the risks by taking into account regional specifics, involvement of local experts, utilisation of databases and information. Evaluate risks by the following risk factors and factor classes (see also ISCC 256, 4.9):</p> <ul style="list-style-type: none"> <li>• Proximity to and/or overlap with no-go areas</li> <li>• Land conversion shortly before/after January 1<sup>st</sup> 2008</li> <li>• Cultivation of sustainable and non-sustainable biomass at the same time</li> <li>• Factors significantly influencing the output per acreage and per Hectare</li> <li>• Factors related to size</li> <li>• Factors related to characteristics</li> </ul>	<p>Farms have been selected by name</p>		X			

		<ul style="list-style-type: none"> <li>• Experience gained</li> <li>• Results of internal audit</li> </ul> <p>Allocate the risk into one of the risk categories:</p> <ul style="list-style-type: none"> <li>• Regular (Factor 1,0)</li> <li>• Medium (Factor 1,5)</li> <li>• High (Factor 2,0)</li> </ul> <p>Calculate the sample size by multiplying the square root of all farmers with the factor from the risk category. Example: 100 EU farms, medium risk →  square root of 100 = 10 X 1,5 = 15  15 farms have to be selected</p>						
ISCC 252 4.10.1	Were all farms/estates audited positive? In case of non-conformities, have all non-complying major must-criteria of principles 2-6 been corrected within 40 days?	The auditor may increase the sample size during the audit if this is needed to gain a representative conclusion			X			

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Category		Findings	Conformity?	
				Not relevant 1 <sup>st</sup> audit	Major must		No	Yes
4.1.1, ISCC 207	Is the management system appropriate with respect to type, complexity and volume of the required operations and takes risk factors into account?	Check whether there is a management system (paper, intranet etc.), whether the system covers sustainability requirements within all relevant operations and languages and risk factors like expertise, education and training of employees and service providers, subcontractors (s.a. ISCC 207).	Management system documentation, documents, interview of personnel					
4.1.2.1	Has relevant information and documentation been distributed to the relevant personnel, related collecting points, warehouses and service providers, subcontractors?	Check distribution list (email, paper etc.) and demand documents from personnel, collecting points, warehouses, subcontractors and service providers	Distribution list, relevant management system documents		x			
4.1.2.2	Have employees been appointed by the company that are responsible for the implementation of the sustainability requirements at all critical control points?	Verify responsibilities for critical control points like biomass sourcing, logistics, inventory, sales and distribution, quality assurance etc.	Organization chart, job descriptions, task and responsibility descriptions within the management system, interview of personnel		x			
4.1.2.2	Have employees been appointed that are responsible for the implementation of the sustainability requirements at all critical control points?	Verify responsibilities and authorizations	Documents and distribution lists, updating procedures, or-		x			

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Category		Findings	Conformity?	
				Not relevant 1 <sup>st</sup> audit	Major must		No	Yes
	ble for the development and updating of the management system and the documents?		ganization charts, job descriptions, description of responsibilities in the management system					
4.1.2.2	Have employees been appointed that are responsible for the internal verification of the sustainability requirements at the company?	Verify responsibilities and authorizations	Organization chart, job descriptions, task and responsibility descriptions, distribution lists, interview of personnel		x			
4.1.2.2	Has an internal audit taken place by the employees named above?	Visual inspection of audit report (inspection should take place at least once a year) for First Gathering Point, related collecting points/warehouses, subcontractors and service providers	Verification report, action plan, progress report	(x)				
4.1.6	Did reviews of the internal audit report take place?	Verification whether the management has reviewed the audit report (should take place at least once a year)	Review report, Review minutes, Interview management	(x)				
4.1.2.2, ISCC 203, 204 and 205	Are sufficient procedure descriptions with respect to sustainability requirements available for all critical control points?	Verification of procedures (e.g. regarding traceability, mass balance, GHG calculation etc.) at critical control points (e.g. biomass sourcing, logistics, inventory control, sales and distribution, quality assurance etc.)	Material flow charts, standard operating procedures, job descriptions, task/responsibility descriptions, contractual agreements with service providers/ subcontractors		x			

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Category		Findings	Conformity?	
				Not relevant 1 <sup>st</sup> audit	Major must		No	Yes
4.1.5.1	Did trainings take place appropriate to the needs of the critical control points?	Check training material, course planning documents and whether the relevant personnel of First Gathering Point and collecting points, warehouses did participate in training courses	Training course planning, training documents, distribution lists, emails, participant lists, interviews participants	(x)				
4.1.5.2	Is the technical equipment and infrastructure available and in operation for the critical control points?	Verify whether weighbridges, flow meters, sensors, measuring devices etc. are available and fully functional, in particular in the area of site gate, silos, warehouse, conversion process, etc.	Weighbridge ticket, sensor display, computer system reports, display, computer reports regarding process parameters, filing status, etc.		x			
4.1.4	Are following documents, records, reports, information and data available?	Documents should be requested prior to the audit. If certain documents (e.g. weighbridge tickets) are not ready of the shelf, it should be possible to deliver them during the audit in a timely manner.	Plant operation permit or operating licence, plant layout plan, silo plan, tank plan, silo/warehouse capacity, tanks capacity		x			
			Latest and signed ISCC terms of use, check: <a href="http://www.iscc-system.org">http://www.iscc-system.org</a>		x			
			Weighbridge tickets, delivery notes, bill of lading and other shipment documents (license, loading order, inspections etc.) for incoming and outgoing sustainable biomass		x			
			List of collecting	(x)	x			



Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Category		Findings	Conformity?	
				Not relevant 1 <sup>st</sup> audit	Major must		No	Yes
			points/warehouses					
			List of all farms/ plantations, delivering raw-material					
			Periodical reporting of the incoming sustainable biomass (periodically, annually)	(x)	x			
			Periodical reporting of opening and closing stock for sustainable and non-sustainable biomass	(x)	x			
			Contracts with suppliers (farms, plantations) of sustainable biomass	(x)				
			List of all recipients of outgoing biomass	(x)				
			Contracts with recipients of outgoing sustainable biomass	(x)				
			Periodical reporting of the outgoing sustainable biomass (periodically, annually)	(x)	x			
			Contracts with relevant service providers, subcontractors					
			Delivery notes or sustainability declarations for incoming and outgoing sustainable material	(x)	x			
			Mass balance system/calculation	(x)	x			
			Commitment in writing to comply with the requirements of	x	x			

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Category		Findings	Conformity?	
				Not relevant 1 <sup>st</sup> audit	Major must		No	Yes
			the ISCC system					
			Report and action plan of the last audit	x				
			Report and action plan of the last internal audit	(x)				
4.1.4	Are the above-mentioned documents, records, reports, information, data kept for at least 10 years?	Ask for the “oldest” documents and compare with ISCC registry data (only in case of doubts)	ISCC Registry, Documents are from the first audit or at least ten years old	x				
4.1.7	Are documents and information treated confidentially and not made accessible to third parties?	Verify that no access of third parties to confidential documents, information, data bases etc. is possible	Distribution lists, emails and access authorizations to data bases	(x)				
4.1	Did the risk assessment take place based on the above mentioned documents, reports, information and data?	Is done by the auditor. Regular risk: above-mentioned documents are accurately managed, up to date, complete and accessible without problems. Medium risk: above mentioned documents are not managed accurately and are not accessible without problems. High risk: above mentioned documents are not up to date and not complete.	Evaluation and declaration of regular, medium or high risk		x			

Risk level (s.a. Template No. 3)	Audit intensity
High	Documents of three successive months should be checked completely
Medium	Documents of one month should be checked completely and random samples should be taken from three successive months
Regular	Random samples should be taken from three successive months

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Category		Findings	Conformity?	
				Not relevant 1 <sup>st</sup> audit	Major musts		No	Yes
4.2.1, 4.2.2.4	Is the information on the list of suppliers and recipients of sustainable materials/ products complete?	Check whether required information contains name, address, certification system, certification number, person responsible for sustainability	List of suppliers and recipients does contain the required information	(x)				
4.2.1, 4.2.2.2	Does the information and quantities from weighbridge tickets, delivery notes or sustainability declarations, of the incoming and outgoing sustainable materials/products match with the information of the reporting system of the company?	Compare quantities of the reporting with incoming/ outgoing weighbridge tickets, delivery notes or sustainability declarations. Deviations up to 0,5% are acceptable. Deviations above 0,5% will require explaining documentation (e.g. weight loss due to drying/cleaning documented by drying protocols etc.)	Quantities of delivery notes, weighbridge tickets and reporting for sustainable raw material consistent	x	x			
4.2.1, 4.2.2.2	Are the quantities of the supplied and delivered sustainable materials/products consistent	Compare quantities from reporting with contract details. Take into account that contract quantities can be split	Quantities are consistent	(x)				

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Category		Findings	Conformity?	
				Not relevant 1 <sup>st</sup> audit	Major musts		No	Yes
	with the amounts fixed in contracts?	into several batches or that one batch may consist of different contracts. Surplus or smaller amounts (based on a respective accounting) are also possible.						
4.2.1, 4.2.2.2	Do the dates of the delivery notes or sustainability declarations for incoming/outgoing sustainable material/products match with the validity of the certificate of the supplier?	Compare dates on “latest” and “oldest” delivery note with validity of the certificate	Dates are within the validity of the certificate	(x)	x			
4.2.1 4.2.2.2	Is data from subcontractor contracts consistent with actually accounted services?	Compare data with commissioned services e.g. commissioned transportation services with actual kilometres, if relevant	Contract data and actual services provided are consistent	(x)				
4.2.1 4.2.2.2	Does the information on delivery notes and sustainability declarations for incoming and outgoing sustainable biomass comply with requirements? (A delivery note can be substituted by the weighbridge ticket of the First Gathering Point, although the right hand information	Verification whether delivery notes (supplied by collecting points, warehouses or individually certified single farms or farm groups) or weighbridge tickets (supplied by farms) contain the following information for incoming sustainable biomass: (check for 1 <sup>st</sup> audit only if sustainable biomass is already available):	Delivery note or weighbridge tickets for incoming or outgoing sustainable biomass/materials contain the required information.	(x)	x			

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Category		Findings	Conformity?	
				Not relevant 1 <sup>st</sup> audit	Major musts		No	Yes
	is requested on or attached to the weighbridge ticket. In case a farm does issue a delivery note, a consistency check with weighbridge tickets is required)	<ul style="list-style-type: none"> <li>- Statement whether the default value or the disaggregated default value is used, whether grandfathering clause is applied or whether actual calculation is used</li> <li>- Quantity of carbon-equivalent as absolute value (in kg CO<sub>2</sub>eq per ton of batch of biomass).</li> <li>- Mode of transport (if applicable)</li> <li>- Transport distance from farm/warehouse to First Gathering Point in kilometres (if relevant)</li> </ul>						
4.2.1 and ISCC 204, 4.3	Was the mass balance calculated correctly? (based on the embedded biomass after drying and cleaning)	Conduct respective control calculation based on the respective reporting: Add the quantity of sustainable material in stock (at the beginning of the period) and the incoming sustainable material for the entire period. Multiply this sum with the conversion factor for this period and add the stock (at the	Result B is equal or smaller result A	(x)	x			

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Category		Findings	Conformity?	
				Not relevant 1 <sup>st</sup> audit	Major musts		No	Yes
		beginning of the period) of the sustainable product (biofuel or bioliquid). This is result A. Determine the quantity of outgoing sustainable products during this period (Result B)						
4.2.1, 4.2.2.2 and ISCC 204, 4.3	Was the credit for sustainable biomass to be transferred into the next period calculated correctly for all sites?	Check credit calculation based on above mass balance calculation figures. Subtract B from A (A-B=C) and compare with inventory level D of sustainable <u>and</u> non-sustainable biomass.	Credit is equal C, when C is equal or smaller D; Credit is equal D if C is larger than D	(x)	x			
ISCC 204, 4.1.3.1	Were the GHG emissions for transport of sustainable biomass from farmers to First Gathering Points or from collecting points/warehouses to First Gathering Points taken into account?	In case of the individual calculation of GHG emissions or the use of disaggregated default values it should be checked whether the GHG emissions from transport were calculated based on transport distance, fuel consumption and fuel emission factor (see also ISCC 205). GHG emissions from transport must be added to the GHG emissions stated on the delivery order.	The emission factor and fuel consumption were correctly chosen and the calculation is performed correctly.	(x)				
ISCC 204, 4.2.2.2	Did no aggregation of different GHG values of incoming raw materials take	Check incoming batches in documents of bookkeeping for disaggregated GHG values.	No aggregation of GHG values or highest value for all batches		x			

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Category		Findings	Conformity?	
				Not relevant 1 <sup>st</sup> audit	Major musts		No	Yes
	place within the bookkeeping of the First Gathering Point even if of the same kind or from the same origin?	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).						

**ISCC PLUS Audit Procedures**                      **First Gathering Point**                      **Template No. 5:**                      **Greenhouse gas emissions**

Ref. No. ISCC 205	Requirements	Verification guidance	Evidence/ documents	Category		Findings	Conformity?	
				Not relevant 1 <sup>st</sup> audit	Major musts		No	Yes
4.1	Are all GHG values of incoming biomass documented at the First Gathering Point	Verify whether for all incoming sustainable biomass the GHG value is available (disaggregated default value or actual value)	Delivery documents; documentation of GHG values	(x)				
4.1 (1)	Is the GHG information for incoming biomass entirely based on disaggregated default values?	Verify whether for all GHG information the type of value is indicated (disaggregated default value or actual value).	Documentation of GHG values for incoming material on delivery documents NUTS2 reports by EU Member States	(x)				
4.1 (2)	Is the GHG information for incoming biomass entirely based on actual values?	Verify whether the disaggregated default values are applied correctly according to the incoming feedstock and the respective values are taken from Directive 2009/28/EC and that the disaggregated default values are provided in emissions per ton of product.		(x)				
4.1 (3)	Is the GHG information for incoming biomass based on a combination of actual values and disaggregated default values?	Verify whether the disaggregated default value for cultivation (annex V, D and E of Directive 2009/28/EC) was only used if the biomass was produced in third countries or in regions of the EU where NUTS-2 values apply. The-		(x)				



Ref. No. ISCC 205	Requirements	Verification guidance	Evidence/ documents	Category		Findings	Conformity?	
				Not relevant 1 <sup>st</sup> audit	Major musts		No	Yes
		se regions are listed in reports on the transparency platform of the EC (according to Article 19, 2 of the Directive 2009/28/EC)						
4.2.5	Have the GHG emission values from transport of sustainable biomass from companies been taken into account and were they calculated correctly according to the respective methodology (see also ISCC 204, 4.1.3.1 in Template No. 4, Traceability and Mass Balance)? If no sustainable material with GHG values has been transported up to now (1. audit) a respective calculation procedure for determining transport emissions must have been implemented	Verify whether the following information is available: - Transport distances loaded and empty - Mode of transport - Amount of transported material	- List of supplier and their addresses - Delivery documents - Weighbridge documents - Statements from suppliers or transport company and documentation on distances of transport unloaded	(x)	x			
		Verify whether the following information is available: - Emission factor fuel - Fuel consumption loaded - Fuel consumption empty Data can be taken from literature or gathered. Emission factors should always come from 2009/28/EC or the "ISCC list of emission factors" (ISCC 205).	Documentation of the information and their sources and year of publication if data comes from literature. Transparent documentation of actual data (e.g. fuel consumption) and their detection	(x)	x			

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

Risk level	Audit intensity
High	2 x square root of all collecting points/warehouses belonging to First Gathering Point. Documents of three successive months should be checked completely
Medium	1,5 x square root of all collecting points/warehouses belonging to First Gathering Point. Documents of one month should be checked completely and random samples should be taken from three successive months
Regular	The square root of all collecting points/warehouses delivering sustainable biomass to the First Gathering Point. Documents taken from random samples of three successive months should be checked

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Category		Findings	Conformity?	
				Not relevant 1 <sup>st</sup> audit	Major must		No	Yes
4.1.2.1	Have the sustainability requirements been provided to all relevant employees and subcontractors of the respective site?	Request for the documents for example at employees, relevant service providers.	Relevant documents of the management system		x			
4.1.2.2	Is there at least one person in charge for the implementation of the sustainability requirements?	Verify responsibilities	Organizational chart, job description, if necessary interviews of employees		x			
4.1.2.2, ISCC 203, 204 and 205	Are procedures and process descriptions with respect to sustainability requirements available for all critical control points?	Verify procedures and process descriptions (e.g. with respect to traceability, mass balance system, GHG calculation) at critical control points like intake, storage, outgoing goods	Material flow chart, procedures and process descriptions, job descriptions, responsibilities		x			
4.1.5.2	Are the essential infra-	Verify whether weighbridges,	Weighbridge protocol, sensor		x			

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Category		Findings	Conformity?	
				Not relevant 1 <sup>st</sup> audit	Major must		No	Yes
	structure and technical facilities in place and running at the critical control points?	flow meters, sensors, measuring devices etc. are available and fully functional, in particular in the area of site gate, silos, warehouse etc.	information/ reports, measurement reports, process computer displays, computer report on process parameters, filling levels etc.					
4.1.4	Are the following documents, papers, reporting system, information and data available?	Documents should be requested prior to the audit. If certain documents (e.g. weighbridge protocols) should not be available continuously due to the large amounts, it should be ensured that availability of a sample is guaranteed promptly.	Operating licence, site layout, Silo/warehouse layout, silo/warehouse capacities		x			
			Weighbridge protocols, delivery notes/ documents, bill of lading or other transit documents for incoming and outgoing sustainable biomass		x			
			Delivery note for outgoing sustainable biomass	(x)				
			List of all recipients of sustainable biomass	(x)	x			
			Periodical reporting on outgoing sustainable biomass (periodical, annual)	(x)	x			
			Periodical reporting on opening and ending inventory in the storage for outgoing sustainable biomass	(x)	x			
			Contracts with relevant service providers					
			Mass balance system/ calculation	(x)	x			
			Audit report and action list	x				

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

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Category		Findings	Conformity?	
				Not relevant 1 <sup>st</sup> audit	Major must		No	Yes
	collecting points can substitute the delivery note. It must contain all data mentioned in the next column. If the farm/ plantation issues delivery notes, the consistency with the weighbridge protocols must be verified.	<p>([2 -digit cert.-system ID] - [3-digit certification body-ID] - [8-digit certificate-No.] - [8-digit serial No.]), alternatively No. of certificate, ID of certification body and unique running number</p> <ul style="list-style-type: none"> <li>- Country of origin of the biomass</li> <li>- Number of purchase contract that matches the delivery</li> <li>- Name and address of the supplier</li> <li>- Name and address of the First Gathering Point</li> <li>- Type of sustainable product</li> <li>- Date of issue</li> <li>- The amount in tons or m<sup>3</sup> of sustainable product</li> <li>- Statement whether the default value or the disaggregated default value is used, whether grandfathering clause is applied or whether actual calculation is used (for calculation</li> </ul>						

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Category		Findings	Conformity?	
				Not relevant 1 <sup>st</sup> audit	Major must		No	Yes
		<p>please check Template No 4 in ISCC Audit Procedures for farm/plantation)</p> <ul style="list-style-type: none"> <li>- Quantity of carbon-equivalent as absolute value (in kg CO<sub>2</sub>eq per ton of batch of biomass).</li> <li>- Mode of transport (if applicable)</li> <li>- Transport distance from farm/warehouse to First Gathering Point in kilometres (if relevant)</li> </ul> <p>If necessary, verification whether delivery notes match with the weighbridge protocols.</p>						
4.2.1.3 and ISCC 204, 4.3	Was the mass balance calculated correctly?	<p>Conduct respective control calculations based on the reporting system: Add to the inventory of sustainable product at the beginning of a period multiplied with the conversion factor for this period the incoming sustainable product (for the entire period) multiplied by the conversion factor for this pe-</p>	Result B is smaller or equal to result A	(x)	x			

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Category		Findings	Conformity?	
				Not relevant 1 <sup>st</sup> audit	Major must		No	Yes
		riod and add the inventory of sustainable product at the beginning of the period (result A). Determine the amount of the outgoing sustainable products leaving the interface (result B).						
4.2.1, 4.2.2.3 and ISCC 204, 4.3	Was the credit for the transfer of sustainable biomass to the next period calculated correctly?	Carry out respective control calculations based on the mass balance result: Subtract B from A (result C) and compare to the inventory D of sustainable and unsustainable material.	Credit is equal to C if C is smaller or equal to D, Credit is equal to D if C is bigger than D					
ISCC 204, 4.1.3.1	Have the GHG emissions for transport of sustainable biomass from farm/ plantation to the collecting point/warehouse been taken into account (see also Template No. 4: 4.1.3.1)?	In cases of static supply chains where GHG emissions for transport are summarized in an annual average for all incoming sustainable biomass the verification is taking place according to Template No. 5. In cases of the calculation of actual GHG values or if disaggregated default values are used, the GHG emissions from transport must be calculated based on transport distance, fuel consumption and fuel emission factor (see also ISCC	Emission factor and fuel consumption has been chosen correctly and value was calculated correctly.	(x)				

Ref. No. ISCC 203	Requirements	Verification guidance	Evidence/ documents	Category		Findings	Conformity?	
				Not relevant 1 <sup>st</sup> audit	Major must		No	Yes
		205). The value must be added to the GHG emissions for sustainable biomass. (see also information on delivery note).						
ISCC 204, 4.2.2.2	Did no aggregation of different GHG values of incoming 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 for disaggregated GHG values. Note that also the highest GHG emission value (of the least performing batch) can be used for the entire input (if other sustainability characteristics are identical).	No aggregation of GHG values or highest value for all batches	x	x			



No.	Requirement/Finding	Measure	Implementation until when (within 40 days)	Measure implemented	
				No	Yes
1					
2					
3					
4					
5					
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7					
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9					
10					

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

\_\_\_\_\_  
Place, Date, Signature Client