

ISCC Audit Procedure for Central Offices (CO) of Independent Smallholders

No.	Chapter	Remarks	Risk level	Audit intensity
0.	Basic data	Basic data of the operational unit to be audited	Not applicable	
1.	Management system	Risk assessment according to ISCC 102 and 204	Not applicable	
2.	Traceability & Mass Balance	Within Chapters No. 2, 3 and 4 the risk of a flawed documentation has to be evaluated. The risk level determines the audit intensity	High	The documents of three successive months should be checked completely
3.	Sustainability Requirements		Not applicable	
4.	Greenhouse Gas Emissions		Not applicable	
5.	Non-conformity list and action plan	Defined list of all points marked "no" in the column "Conformity"	Not applicable	

Please read the guidelines carefully before completing the audit procedures!

- This is a specific audit procedure for **Central Offices (CO) of Independent Smallholders (ISH)**. It must not be altered by the user.
- Every chapter and requirement has a unique number. If a requirement is not applicable for a specific audit, it must not be answered. The auditor moves on to the next relevant requirement.
- For all relevant requirements, it is mandatory to mark the "conformity" with either „yes“ (conformity) or „no“ (non-conformity).
- For every "no" the auditor must explain the decision in column „findings“.
- For every risk assessment made, the auditor needs to describe how the ISCC criteria to determine the risk-level of operations (in accordance with ISCC Risk Assessment requirements – ISCC 204, 4.2 and the ISCC Guidance for the certification of independent smallholders – ISCC 201-5) have been applied.
- As ISH are not allowed to store or apply plant protection products themselves this is the responsibility of the CO. Thus, respective criteria have been moved to this template. Minor Must criteria have been merged. In the column "No of Minor Musts" it is stated how many Minor Musts are merged. During audit, it must be highlighted how many of the Minor Musts are met
- Every "no" requires the definition of corrective measures in chapter 5. The unique number of non-compliant requirements must be stated. The implementation of corrective measures must be verified and confirmed by the auditor.
- For some requirements, the auditor must provide detailed information in the column Findings. Those requirements contain a clear note in the column Findings that must not be removed.
- If a question or requirement requires the statement of sustainable materials, the materials have to be stated according to the ISCC List of Material in its current version.



0.	Basic Data	
0.0.	Certification Body	
0.0.1.	Name of Certification Body	
0.1.	Central Office	
0.1.1.	Name of Central Office	
0.1.2.	Address of Central Office	
0.1.3.	Street	
0.1.4.	Street No	
0.1.5.	Postal Code	
0.1.6.	Place	
0.1.7.	Country	
0.1.8.	Geo Coordinates: Latitude in decimal degrees (Example: 50.941218)	
0.1.9.	Geo Coordinates: Longitude in decimal degrees (Example: 6.958337)	
0.1.10.	Type of ISCC System (PLUS or EU)	
0.1.11.	Name of employee responsible for ISCC implementation	
0.1.12.	Title	
0.1.13.	Last Name	
0.1.14.	First Name	
0.1.15.	Phone	
0.1.16.	E-Mail	
0.1.17.	ISCC Registration Number (of the ISCC System User registered to be certified)	
0.1.18.	Recertification (not applicable for operational units audited as part of a sample)	<input type="checkbox"/> yes <input type="checkbox"/> no
0.1.19.	Total annual turnover of the operational unit to be certified in euro	
0.2.	Audit Specific Data	
0.2.1.	Name of Auditor(s)	
0.2.2.	Place of the Audit	
0.2.3.	Date of the Audit	
0.2.4.	Duration of the Audit (in hours, in digits)	
0.2.5.	Name(s) of company representative(s) present during the audit	
0.2.6.	Name(s) of relevant service providers/ sub-contractors (e.g. logistic providers, plant protection service providers, etc.)	
0.2.7.	Sustainable output material(s) according to the ISCC list of materials	
0.2.8.	Has for the cultivation (e _{ec}) the GHG option "Disaggregated default value" been used?	<input type="checkbox"/> yes <input type="checkbox"/> no (please specify which alternative option has been used:_____)

0.2.9.	Is material claimed as ISCC compliant? (guidance on the claim "ISCC compliant" is available in ISCC System Document 203, chapter 3.3.3)	<input type="checkbox"/> yes <input type="checkbox"/> no
0.2.10.	Are external storage facilities (e.g. warehouses, tank terminals, etc.) used to store sustainable material? (If yes, a list of warehouses must be provided to ISCC. A sample of non-certified storage facilities has to be audited)	<input type="checkbox"/> yes: individually certified storage facilities <input type="checkbox"/> yes: non-certified storage facilities <input type="checkbox"/> no
0.2.11.	If external storage facilities are used, please indicate the numbers of storage facilities	Number of individually certified storage facilities: _____ Number of non-certified storage facilities: _____
0.2.12.	Are other sustainability certification system(s) used, in particular those systems which are recognized under the Directive 2009/28/EC (RED)? (This includes systems, which are used simultaneously to ISCC and/or during the 12 months prior to the audit.)	<input type="checkbox"/> yes <input type="checkbox"/> no
0.2.13.	If yes, please specify the name of the system(s)	
0.2.14.	What is the risk level regarding a flawed documentation of the audited operational unit?	<input type="checkbox"/> Regular (risk level 1.0) <input type="checkbox"/> Medium (risk level 1.5) <input type="checkbox"/> High (risk level 2.0)
0.2.15.	Please indicate how the ISCC criteria to determine the risk-level (in accordance with ISCC Risk Assessment requirements – ISCC 204, 4.2 and the ISCC Guidance for the certification of independent smallholders – ISCC 201-5) have been applied, with regard to a flawed documentation of the audited operational unit.	
0.2.16.	Are the latest and signed ISCC terms of use available?	<input type="checkbox"/> yes <input type="checkbox"/> no
0.2.17.	Chain of Custody option	<input type="checkbox"/> Mass balance <input type="checkbox"/> Physical segregation

0.6. Specific information for CO of ISH		
0.6.1.	Total number of ISCC compliant Independent Smallholders (ISHs)	
0.6.2.	What is the risk level of the ISH with respect to potential violations of the ISCC sustainability requirements?	<input type="checkbox"/> Regular (risk level 1.0) <input type="checkbox"/> Medium (risk level 1.5) <input type="checkbox"/> High (risk level 2.0)
0.6.3.	How many ISH have been audited based on a sample?	
0.6.4.	Details on FFB handled as sustainable during previous certification period:	Total field size per crop (in ha). Optional
	Fresh Fruit Bunches (FFB):	Total amount per crop (in mt).
0.6.5.	Crop details for outgoing FFB claimed as sustainable under ISCC:	0.6.6. Total amount per crop (in mt).

ISCC Audit Procedure	Central Office of ISH	Chapter No. 1:	Management System
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No.	Requirement	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
1.1.	General Requirements for Central Office					
1.1.1.	Is the management system appropriate with respect to type, complexity and volume of the operations and takes risk factors into account?	Verify whether there is a management system in place. Verify whether the system covers sustainability requirements at all relevant operations. Verify if risk factors like expertise, education and training of employees and service providers, subcontractors are covered.	Documentation of the management system and interviews of personnel, intranet, QM system, QM handbook			
1.1.2.	Have employees been appointed who are responsible for the implementation, verification, development and updating of the ISCC requirements at all critical control points and have they been trained according to their responsibility?	Verify responsibility and authorization of appointed personnel regarding critical control points like ISH management, logistics, sales and distribution, quality control, etc. Verify training material, course planning documents and whether the relevant employees participated in the training. Interview relevant personnel.	Organization chart, job and responsibility descriptions, QM system, distribution lists for internal guidelines, updating procedures, training documents, emails, participant lists			
1.1.3.	Has an internal audit regarding the implementation of ISCC taken place within the CO (by the employees named above) and has it taken into account relevant ISCC requirements. Did the CO management internally review the audit report?	Visual inspection of audit report (inspection should take place at least once a year). Verify if the audit report takes into account relevant service providers, subcontractors. Verify whether the management has reviewed the internal audit report (should take place at least once a year).	Report, action plan, progress report Review report, minutes, protocol, interview management personnel, QM system			
1.1.4.	Is the technical equipment and infrastructure available and in operation for the critical control points?	Verify whether weighbridges, flow meters, sensors, measuring devices etc. are available, fully functional and calibrated, in particular in the areas of site gate, silos, warehouse etc.	Weighbridge ticket, sensor display, filling status, etc.			
Relevant documents						
1.1.5.	Relevant documents available for audit? <ul style="list-style-type: none"> • Internal processes (process descriptions, flow charts) • Written commitment by the management to comply with the requirements of the ISCC system. 	Documents should be requested prior to the audit. If certain documents (e.g. weighbridge tickets) are not available prior to the audit, availability (in a timely manner) must be ensured during the audit. Records (e.g. weighbridge tickets, contracts, etc.) must ensure a comprehensible link to ISH production and deliveries. Please be aware that the documentation is the basis for the risk	Documents are available			

No.	Requirement	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	<ul style="list-style-type: none"> • Operation permit, layout plan, warehouse plan and capacity • List and corresponding contracts with ISH and oil mills (if applicable) • ISH self-declarations • Confirmation from FFB transporter on transported FFB amount of ISH • Weighbridge tickets of FFB delivered from ISH to oil mills • List and corresponding contracts with relevant service providers (e.g. spraying team) • Procedure descriptions with respect to ISCC requirements • Report and action plan of last/previous internal audit • Report and action plan of last/previous external audit (n.a. for 1st certification audit) 	assessment to be conducted by the external (CB) auditor.				
1.1.6.	Are the above-mentioned documents kept for at least five years?	Verify if documentation for five years is covered within the management system. Verify the oldest documents available (starting with the registration with ISCC).	ISCC registration, relevant documents, QM system			
1.1.7.	Have relevant information and documents been distributed to the competent employees, warehouses and service providers and other interested parties?	Verify distribution lists and demand documents from personnel, warehouses, subcontractors and service providers.	Distribution list, emails, letters, relevant managements system documents			
1.1.8.	Are documents and information treated confidential and are they not made accessible to third parties?	Verify that no access of third parties to confidential documents, information, databases, etc. is possible.	Distribution lists, emails and access authorizations to data bases			
1.1.9.	Did the auditor perform a risk assessment regarding a flawed documentation of the audited site based on the above-mentioned	Risk assessment to be conducted by the external (CB) auditor: 1. Regular risk: above-mentioned documents are accurately managed, up to date, complete and accessible without problems	Documents required by ISCC, certificates, databases and registries of certification schemes			

No.	Requirement	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	documents, reports, information and data? Note: The use of other certification schemes must be taken into account appropriately during the risk assessment (certification under multiple schemes at the same time may be one of the factors for a higher risk).	<p>→ Auditor must check a random document sample from three successive months</p> <p>2. Medium risk: above-mentioned documents are not managed accurately and are not accessible without problems → Auditor must check a random document sample from three successive months plus documents from one complete month</p> <p>High risk: above-mentioned documents are not up to date and not complete → Auditor must check documents of three successive months completely</p>				
1.1.10.	Is it ensured, that no hopping between certification schemes is performed with the intention to cover or conceal violations of other certification schemes?	Verify if the audited site has a history of certification under one (or more) recognized certification scheme(s). Check, which other sustainability certification schemes are currently being used or have been used within the previous 12 months. Check with the respective other certification scheme(s) if certificates have been withdrawn within the previous 12 months.	Certificates, databases and registries of certification schemes, interview with personnel			
1.1.11.	Is it ensured, that the operational unit is currently (at the date of the audit) not blacklisted by another certification system recognized by the European Commission in the framework of the RED?	Check, which other sustainability certification schemes have been used within the previous 12 months. Check if certificates have been withdrawn within the previous 12 months. Verify that the operational unit is currently (at the date of the audit) not blacklisted by another sustainability certification scheme.	Certificates, databases and registries of certification schemes, "blacklists", interview with personnel			
1.1.12.	Is it ensured, that the system user has submitted to ISCC the reporting template provided by ISCC, on the amount of raw materials certified according to ISCC in the previous calendar year on due time and complete?	Verify if the reporting template has been submitted to ISCC in due time. Verify if the system user has received the confirmation email from ISCC confirming that the reporting obligation was fulfilled. Check the summary of reported amounts provided by ISCC, if the information reported to ISCC was complete and correct	Confirmation email from ISCC Summary of amounts reported to ISCC (provided by ISCC together with the confirmation email), Mass balance			
1.2.	Additional Requirements regarding ISH					

No.	Requirement	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
1.2.1.	Is a list of all ISCC compliant ISHs accessible and complete?	Check whether the list of all ISHs, which have been part of the group in the last 12 months, is available and includes the name, address and individual number of each ISH. The list must include all ISHs, which have supplied sustainable material within the 12 months prior to the audit. For a certification at least one ISH must be on the list.	List of ISHs, contracts with ISHs			
1.2.2.	Do the ISH covered under the CO build a homogenous group ?	Check whether the ISHs are from the same region, share similar climatic conditions, production systems and share the same risk exposure (based on risk assessment).	Maps, geographic region, size of region/ supplying area, production systems			
1.2.3.	Are ISCC self-declaration / self-assessment forms of all ISHs completed and signed?	Check whether all ISHs on the list have completed and signed the correct ISCC self-declaration for ISH. At least one self-declaration must be available during the audit. Verify if corrective actions have been defined by ISH (if non-conformities were detected).	ISCC self-declaration/ self-assessment forms, list of ISHs			
1.2.4.	Are sufficient internal audit procedures available, that cover all ISHs and verify information of the ISCC self-declaration?	Internal audit procedures must include monitoring of corrective actions in the case of non-conformities and exclusion of ISH in the case of persisting non-conformities. Check whether internal audit procedures are sufficient to verify ISHs' information on self-declaration, to monitor corrective action and to exclude ISHs, when necessary.	Internal procedures, quality management system, ISCC self-declarations/ self-assessment forms			
1.2.5.	Have all ISHs supplying sustainable material gone through an internal audit ? Has the audit properly taken into account GRAS analyses regarding the eligibility of ISH?	Verify whether a GRAS analysis has been conducted for the sourcing region including all ISHs. Check whether all ISHs supplying sustainable material have successfully passed the internal audit and comply with ISCC sustainability principle 1 (according to GRAS analyses):	Documentation that all ISHs have gone through internal audit is available, GRAS analyses			
1.2.6.	Did you (auditor) perform a risk assessment of the ISCC compliant ISHs regarding potential violations of the ISCC requirements for sustainable production of FFBS?	Evaluate the risks by taking into account regional specifics, involvement of local experts, utilisation of databases, GRAS and information. Evaluate risks by the following risk factors and factor classes:	List and locations of ISHs			

No.	Requirement	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	Indicate the result of the risk assessment (mandatory):	<ul style="list-style-type: none"> • Availability and outcome of the GRAS analyses • Cultivation of sustainable and non-sustainable FFBs at the same time • Factors significantly influencing the output per acreage and per hectare • Factors related to size and characteristics • Experience gained • Results of internal audit Allocate the risk into one of the risk categories: <ul style="list-style-type: none"> • Regular (Factor 1,0) • Medium (Factor 1,5) • High (Factor 2,0) 				
1.2.7.	Has a sufficient number of ISHs been selected for verifying compliance with the ISCC sustainability requirements based on a sample?	Calculate the sample size by multiplying the square root of the total number of ISCC compliant ISHs with the risk factor determined in the risk assessment (Example: 100 ISH, medium risk → square root of 100 = 10 X 1,5 = A sample of 15 ISHs has to be selected and audited.) Factors to be taken into account when selecting the individual ISHs of the sample: <ul style="list-style-type: none"> • type of raw material / feedstock / crop • different size of suppliers • geographical location • at least 25% should be determined on a random basis The auditor may increase the sample size during the audit if this is needed to gain a representative understanding.	List of ISHs. Verify the number of ISH on the list. Risk factor			
1.2.8.	Were all ISHs audited positively?	Verify if all ISHs from the sample have been audited with a positive result. In case one or more entities from the sample have a negative audit result the sample must always be doubled. In case of non-conformities on ISH level, verify if all relevant non-conformities have been corrected.	Audit reports of ISHs			

No.	Requirement	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
1.3.	Storage Facilities / Dependent Collecting Points (only applicable for operational units audited as a part of a sample)					
1.3.1.	Is a layout plan of the facility available?	Verify if the layout plan allows to identify where relevant deliveries of sustainable material are coming in, where they are stored and where they are going out. Verify if tanks, silos, etc. are actually located according to the layout plan.	Layout plan, on-site visit			
1.3.2.	Is a contract between the operator of the storage facility/ the dependent collecting point and the client (ISCC system user) available?	Verify if a contract exists.	Contract			
1.3.3.	Is it ensured, that the data flow between the storage facility and the client renting storage space is correctly representing the inventory of the storage facility?	Check how data is transferred between the storage facility and the client. Verify if the data transferred represents the inventory and the amounts of incoming and outgoing material correctly. Check if there are clear procedures available.	Inventory, reporting to client			

ISCC Audit Procedure	Central Office of ISH	Chapter No. 2:	Traceability and Mass Balance
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No.	Requirement	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
2.1.1.	Is ensured that the list of recipients of sustainable materials contains relevant information?	Check whether names and addresses of recipients are available.	List of recipients			
2.1.2.	Are the quantities of deliveries of sustainable material consistent with the amounts stated in the contracts related to those deliveries?	Compare quantities from reporting with contract details with recipients. Take into account that contract quantities can be split into several batches or that one batch may relate to different contracts. Verify if amounts are consistent.	Weighbridge documents from oil mill, contracts, reporting system			
2.1.3.	Is the data from subcontractor contracts consistent with actually accounted services?	Compare if data (from tables, calculations etc.) and invoiced services are consistent with the contractual agreements.	Contract data (from tables, calculations etc.), Invoices from subcontractors			
2.1.4.	Is it ensured, that the handled sustainable material is covered by the validity period of the CO`s	Compare the "oldest" and the "most recent" handling of sustainable FFB with the validity period of the certificate of the CO?	Delivery documents, certificate, Proofs of sustainability, sustainability declarations			

No.	Requirement	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	certificate? (only applicable in case of a re-certification)?					
2.1.5.	Is it ensured, that sustainable feedstock is only included from ISHs, which have provided the appropriate ISCC self-declaration /self-assessment completely filled in and signed?	Verify whether the appropriate ISCC self-declaration / self-assessment form has been filled in and signed. Compare dates of incoming deliveries with the date the self-declaration has been signed. Compare deliveries, self-declarations and the list of ISHs.	Delivery notes, weighbridge tickets self-declarations, contracts, list of ISHs			
2.1.6.	Are the amounts of sustainable feedstock documented by the CO and supplied by the ISH plausible and fit the size of the ISHs land? Were not more sustainable FFBs delivered to the recipients than the amounts possible for the ISH?	Compare the amounts supplied (by weighbridge tickets from recipient and by documentation done by transporter) with the size of the fields of the ISH. Verify plausibility. Verify if the quantity of FFBs declared as sustainable since the previous audit is available and consistent?	Contracts, invoices, weighbridge tickets, self-declaration			
2.1.7.	Do the amounts documented at the ISH (e.g. by the transportation contractor) match with the amounts delivered to the oil mills?	Compare information from transportation contractor with the amounts transferred to the oil mill	Weighbridge tickets at oil mill.			
2.1.8.	Is ensured that the individual batches can be identified and assigned to specific sustainability characteristics? And that no "double claiming" of sustainable material occurs (i.e. selling incoming sustainable material twice with the same sustainability characteristics)?	Verify if individual batches can be uniquely assigned to an ISH and with sustainability characteristics. Compare total handled FFBs (sustainable and non-sustainable) and the total amount declared as sustainable.	Reporting, weighbridge tickets			
2.3.	Storage Facilities and Dependent Collecting Points (only applicable for operational units audited as a part of a sample)					
2.3.1.	Are the quantities of the inventory and of the periodical reporting consistent with the contracts between storage operator and client?	Compare quantities from reporting with contract details. Verify if amounts are consistent.	Delivery documentation, contracts, reporting system			
2.3.2.	Do the amounts from periodical reporting and inventory match with the amounts reported to the client?	Compare inventory, incoming and outgoing deliveries at the storage facility and the amounts reported to the client.	Inventory, reporting system			
2.3.3.	Do the storage facilities (e.g. tank, silo) contain the amount of material	Check if tanks or silos contain the amount of material they should contain according to the inventory.	Inventory, on-site check of facilities			

No.	Requirement	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	they should contain according to the inventory?					

ISCC Audit Procedure	Central Office of ISH	Chapter No. 3:	Sustainability Requirements relevant for Central Office
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No.	Summary of criterion requirement	Verification indicators	Major Must	No of Minors	Findings	Conformity	
						Yes	No
ISCC Principle 2							
3.1.1.	2.4.4 Purchased seed are legitimized (comes from authorities-recognized seed producers or from trustworthy sources (e.g. reputable seed producers, cooperatives) and is traceable.) and an informed choice on seed varieties and plant materials was made (taking into account e.g. yield, disease- and pest resistance, local conditions)? If self-bred seed is used, check whether applicable seed production norms are followed and if legal requirements regarding intellectual property rights are met.	Records on seed and planting material origin (including name, variety vendor, location, date of application and quantity used per area). Document check on existing certificates, label tags on seed packaging. On-site verification and bilateral discussion with responsible how the choice for seed/plant material/grafting material was made.	x				
Chemical application							
3.1.2.	2.4.1 Prohibited chemicals of the Stockholm Convention and chemicals listed in WHO 1a and 1b have not been used and chemicals listed in Annex III of the Rotterdam Convention are avoided and in cases where there are no alternatives to a chemical substance named in the prohibited lists, an external expert was consulted to confirm this? 2.4.2 Only plant protection products are used that are registered in the country of use for the target crop	Check if the responsible is aware of the chemicals applied and any (local or national restrictions). Verify if the responsible did not use any chemicals listed in the Stockholm Convention on Persistent Organic Pollutants and the WHO 1a and 1b during cultivation activities (e.g. check of application documents, stock.) Where WHO 1a and 1b chemicals are still in use verify that a phase-out plan (until January 2023) is in place. The expert to be consulted in cases where no alternative is available must have the professional background and expertise to analyse the situation appropriately and take a decision. Check that only used pesticides that are officially registered or permitted by the appropriate governmental organization in the country of	x				

No.	Summary of criterion requirement	Verification indicators	Major Must	No of Minors	Findings	Conformity	
						Yes	No
	where such official registration scheme exists? 2.4.3 Local restrictions on the use of plant protection products have been followed?	application. Where no official registration scheme exists, check if plant protection products used follow the FAO International Code of Conduct on the Distribution and Use of Pesticides Interview of responsible if a basic understanding of the hazardousness of chemicals and avoidance measures especially with respect to chemicals listed in the Annex III of the Rotterdam Convention (UNEP's Prior Informed Consent (PIC) Program list is available.					
3.1.3.	2.4.5 Are invoices of registered plant protection products kept?	Invoices and delivery notes of Are invoices of registered plant protection products kept?		1			
3.1.4.	2.6.1 Staff dealing with plant protection products is competent and envisages the use of non-chemical solutions?	Control of training-certifications/ documentation (official qualifications or specific training course attendance certificates, Fax and e-mails from advisors, governments, and other suitable institutions are allowable if application was done by qualified adviser) Interview with competent on parameters taken into consideration prior and during application, the application of precautionary measures or the use of non-chemical solutions.	x				
3.1.5.	2.6.3 Application of plant protection products is done appropriately? Are appropriate distances kept if plant protection products are applied near populated areas or water bodies?	Interview with applicant on considered best practices, weather conditions, label instructions (e.g. on protective clothing, storage, handling, amount of applied active ingredient etc.), important parameters before applying e.g. the necessity was given (following visual inspections, taking into account economic thresholds of pest/disease and weed occurrence, non-chemical solutions) and precautionary measures to protect workers and neighboring communities and environment. Records and maps, documentation on clear procedures, which regulate all the re-entry intervals for plant protection products applied.	x				
3.1.6.	2.6.3 Application equipment calibrated?	Documents on up to date maintenance sheets for all repairs, oil changes, etc., certificates or other documents on verification of application machinery for correct operation within the last 12 months (documented either by participation in an official scheme (where it exists) or by having been carried out by a person who can demonstrate their competence.)	x				

No.	Summary of criterion requirement	Verification indicators	Major Must	No of Minors	Findings	Conformity	
						Yes	No
		Visual inspection of application machinery					
3.1.7.	2.6.4 Records on plant protection product applications	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	x				
Chemical storage							
3.1.8.	2.8.3 Plant protection products are stored in accordance with local regulations in a secure, appropriate storage, which also avoids contamination of ground water? E.g. <ul style="list-style-type: none"> Storage facilities are kept secure under lock and key and are structurally sound and robust (e.g. have a sealed floor, built of materials or located so as to protect against temperature extremes and fire resistant, have sufficient and constant ventilation of fresh air to avoid a build up of harmful vapors, sufficient illumination both by natural and by artificial lighting, to ensure that all product labels can be read easily on the shelves, located in a separate space independent from any other materials Plant protection products that are currently in the store are kept in the original containers and packs. In the case of breakage the new package contains all the information of the original label. 	Local inspection of storage facilities	x				

No.	Summary of criterion requirement	Verification indicators	Major Must	No of Minors	Findings	Conformity	
						Yes	No
	<p>2.8.6 Mineral oil products are stored in an appropriate manner?</p> <ul style="list-style-type: none"> • Suitable material • Built in a manner to prevent contamination by the stored materials • Consistent with best available technology and respective laws • Separated storage of fuels from fertilizer/PPP 						
3.1.9.	<p>2.7.1 Appropriate facilities for measuring and mixing plant protection products available?</p>	<p>Visual inspection of plant protection product storage facilities and/ or filling mixing area and the measuring cups and scales e.g. buckets, water supply point etc. for the safe and efficient handling of all plant protection products.</p> <p>Interview of responsible if the graduation of containers and the calibration of scales is verified annually to assure accuracy of mixtures.</p>	x				
3.1.10.	<p>2.8.1 Is it ensured that mineral fertilizers are stored in an appropriate manner which reduces the risk of contamination of humans and the environment e.g.</p> <ul style="list-style-type: none"> • 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), • Consideration has been given to the proximity to water courses and flood risks. 	<p>Local inspection of the storage facilities with regard to the distance to watercourses and high tide-areas, health and safety of humans and the environment.</p>	x				
3.1.11.	<p>2.8.2 Inorganic fertilizers are stored in a covered, clean and dry area? Powders, granules or liquids e.g.</p> <ul style="list-style-type: none"> • Cannot be influenced by sunlight and rain. 	<p>Reports on stored fertilizers, local inspection of the storage facilities (for fertilizers and plant protection products)</p>		2			

No.	Summary of criterion requirement	Verification indicators	Major Must	No of Minors	Findings	Conformity	
						Yes	No
	<ul style="list-style-type: none"> • They are stored in an area that is free from waste, does not constitute a breeding place for rodents, and • Spillage and leakage is cleared away • Area is well ventilated and free from rainwater or heavy condensation. • No direct storage on the soil • It is possible to store gypsum and lime (Calciumcarbonate, not Calciumoxide or Calciumhydroxide) in the field for a limited time before spreading. 2.8.4. Plant protection products liquids are not stored above powders?	Based on risk assessment (fertilizer type, weather conditions, temporary storage), plastic coverage could be acceptable for fertilizers.					
3.1.12.	2.8.5 Plant protection product inventory is documented and readily available? Stock inventory indicates <ul style="list-style-type: none"> • Contents (type and quantity) of the store • Updated at least every 3 months • Quantity refers to how many bags, bottles, etc. 	Document check on stock inventory.		1			
Chemical disposal							
3.1.13.	2.7.2 Obsolete plant protection products are securely maintained and identified and disposed of by officially authorized or approved channels? When this is not possible, obsolete plant protection products are securely maintained and identifiable and disposed of following internationally recognized best practices	Documented records and interview on authorized disposal channels or, where not possible way of storing of plant protection products and practices of disposal (e.g. the FAO Guidelines for the management of small quantities of unwanted and obsolete pesticides). Education of workers on risks of false re-usage of empty containers. Visual inspection and interview of spraying team if empty plant protection product containers have not been or currently are not being re-used for anything		3			

No.	Summary of criterion requirement	Verification indicators	Major Must	No of Minors	Findings	Conformity	
						Yes	No
	<p>2.7.4 Is it ensured that the re-use of empty plant protection product containers for purposes other than containing and transporting of the identical product is avoided?</p> <p>2.7.7 Is it ensured that the disposal of empty plant protection product containers does occur in a manner that avoids exposure to humans and the environment?</p>	<p>other than containing and transporting of the identical product as stated on the original label.</p> <p>Visual inspection of system used to dispose empty plant protection product containers ensures that people cannot come into physical contact with the empty containers.</p> <p>Confirmation by means of the official collection system and confirmations of disposal.</p>					
3.1.14.	<p>2.7.3 Surplus application mix or tank washings are disposed of in a way not to contaminate the ground water? 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.</p> <p>2.7.5 Empty plant protection product containers are cleaned prior to disposal?</p>	<p>Interview on awareness of and compliance with national or local legislation.</p> <p>Records and/or reports of the further use of surplus application mix.</p> <p>Best approach for cleaning: Pressure-rinsing equipment.</p> <p>Visual inspection and interviews on clear written instructions to rinse each container three times prior to its disposal and that rinsate is always put back into application equipment tank when mixing.</p>	x				
ISCC Principle 3							
Training and competence							
3.1.15.	<p>3.1.2 Certificates of competence and/ or details of other appropriate qualifications are available for dangerous or complex work? Includes 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.</p>	<p>Records/Certificates/other qualifications identify workers who carry out such tasks, and show certificates of training or proof of competence</p>	x				
3.1.16.	<p>3.1.1 Records for training activities of staff responsible for certain tasks:</p>	<p>Record for training activities for workers including the topic covered, the trainer, the date and the attendees.</p>		1			

No.	Summary of criterion requirement	Verification indicators	Major Must	No of Minors	Findings	Conformity	
						Yes	No
	<ul style="list-style-type: none"> • Handling of plant protection products and other hazardous chemicals • Waste management • Handling of protective equipment for chemicals, fuels, gas and electricity 	Evidence of attendance or details of other appropriate qualification.					
Accidents procedure							
3.1.17.	3.2.4 Accident procedure and equipment is available? <ul style="list-style-type: none"> • Displays the basic steps of primary accident care • Is accessible by all individuals within ten meters of the chemical storage facilities and designated mixing areas • Deals with accidents and spills of chemicals 	On-site inspection, accident procedures and equipment are available (might include e.g. clear overview of responsibilities, contact information in case of emergency, availability of first aid material), Interview with workers	x				
3.1.18.	3.2.1 Written health, safety and hygiene policy and procedures including issues of the risk assessment? Risk assessment should include important health and safety risks with respect to <ul style="list-style-type: none"> • Plant protection product storage and application, disposal • Risks of transporting Policy measures according to national regulation and recommendations could include inter alia: <ul style="list-style-type: none"> • Accident and emergency procedures, • First aid kits • Hygiene procedures, or • Dealing with any identified risks in the working situation • Should be accessible at all permanent sites and available for transport 	Complete and up to date risk assessment. Health, safety and hygiene policy at least includes the points identified in the risk assessment (including records and evaluations of accidents). Policy are made clearly understandable for all workers, reviewed and updated when the risk assessment changes. Check if 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. Visual inspection of first aid kits and other health, safety and hygiene measures, Interview of workers		1			

No.	Summary of criterion requirement	Verification indicators	Major Must	No of Minors	Findings	Conformity	
						Yes	No
	Check if it is ensured that first aid medical services can be provided in case of emergencies						
3.1.19.	<p>3.2.5 Are facilities to deal with accidental operator contamination available? Includes</p> <ul style="list-style-type: none"> • Eye wash capability • Source of clean water no more than 10 meters distant • Complete first aid kit • Clear accident procedure with emergency contact telephone numbers or basic steps of primary accident care <p>3.2.3 Potential hazards are clearly identified by warning signs (e.g. waste pits, fuel tanks, workshops, access doors of the plant protection product/ fertilizer/ chemical storage facilities, treated crop.)</p>	<p>Visual inspection of facilities (all permanently and clearly signed that indicate potential hazards and that have been placed where appropriate)</p> <p>Relevant documentation on accident procedures</p>		2			
3.1.20.	<p>3.2.2 Workers (including subcontractors) have suitable protective clothing in accordance with legal requirements and/or label instructions or as authorized by a competent authority?</p> <ul style="list-style-type: none"> • Complete sets of protective clothing for certain works (e.g. handling plant protection products) are available, used and in a good state of repair • Regularly cleaning according to a schedule adapted to the type of use and degree of soiling • Cleaning of the protective clothing/equipment should be done separately from private clothing washing • Gloves should be washed before removal 	<p>Visual inspection of protective clothing (e.g. rubber boots, waterproof clothing, protective overalls, rubber gloves and facemasks as well as appropriate respiratory, ear and eye protection devices) shows that it is complete and clean and is used according to requirements/ instructions. Cleaning instructions are available, Interview with workers</p>	X				

No.	Summary of criterion requirement	Verification indicators	Major Must	No of Minors	Findings	Conformity	
						Yes	No
	<ul style="list-style-type: none"> • 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) are disposed of after one use • Storage of all the protective clothing/equipment/replacements filters in a well-ventilated area and physically separate from the plant protection products and any other chemicals 						
ISCC Principle 4							
3.1.21.	<p>4.1.1 Self-declaration on good social practice regarding human rights been communicated to the workers and signed by the responsible and the employees' representative?</p> <ul style="list-style-type: none"> • Assuring good social practice and human rights of all employees • In language appropriate to workers and surrounding communities. • 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 social conflicts, fair contract farming arrangements) 	Document check of the self-declaration (in appropriate language and complete)		X			
3.1.22.	<p>4.1.2 Negative environmental, social, economic and cultural impacts of plant protection product application for surrounding areas, communities, users and land are avoided? Local historical, cultural and spiritual properties and sites are protected?</p>	Participatory impact assessment and report with action plan to address identified social impacts. Participatory impact assessment that shows continuing dialogue with surrounding communities and that impact has been taken into account. Documentation that all relevant stakeholders including local communities and indigenous people have been engaged and that adequate information is provided to relevant		2			

No.	Summary of criterion requirement	Verification indicators	Major Must	No of Minors	Findings	Conformity	
						Yes	No
	Report is publicly available in appropriate language to surrounding communities? Adequate information is provided to relevant stakeholders on legal, social and environmental issues with regard to the ISCC requirements in an appropriate language? 4.1.3 Palm production does not impair food security ? Check local food prices to show that feedstock production does not replace stable crops cultivated for food production.	stakeholders on legal, social and environmental issues with regard to the ISCC requirements in an appropriate language. 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. Interview with CO, workers, and if necessary information from regional administration and NGOs. Interview and if necessary NGO information on local food prices					
Workers' council							
3.1.23.	4.2.10 Workers are free to join or establish labour organizations and collective bargaining for negotiating working conditions? Workers have the right to organize and negotiate their working conditions? Collective bargaining agreements are accepted?	Separate interview with manager and employees' representatives. Workers' interviews with self-selected/anonymous workers. 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	x				
3.1.24.	4.2.9. At least one worker or a workers' council elected freely and democratically who represent the interests of the workers to the management? 4.2.12 Open communication of CO with workers available? 4.1.8 A complaint form and/or procedure available, where employees and affected communities can make a complaint. Complaints are dealt with in a timely manner? 4.1.9 Is ensured that mediation is available in case of a social conflict?	Documentation or other evidence (e.g. interview) on <ul style="list-style-type: none"> Clearly identified, named person of trust or Workers' council Represents interests of the workers to the CO Elected by all workers and recognized by the CO Able to communicate complaints to the CO Regular two-way communication meetings where issues can be discussed openly without fear, intimidation or retribution Complaint form shows time of complaints, solution to complaint and time of the implementation of solutions. Interview of workers if they have been made aware of its existence and complaints or suggestions can be made at any time. Interviews on type of mediation (e.g. by assigning a mediator)		4			

No.	Summary of criterion requirement	Verification indicators	Major Must	No of Minors	Findings	Conformity	
						Yes	No
3.1.25.	4.2.11 Responsible person for workers' health, safety and good social practice available?	Separate interview with manager and responsible person. Responsible person can demonstrate awareness 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		1			
3.1.26.	4.1.7 Are other forms of social benefits offered by the employer to employees, their families and/or local community? Are workers encouraged to get health insurance (e.g. long-term compensation in case of disability and payment of medical costs)? If appropriate, the employer makes opportunities of employment known locally.	Interviews. Incentives could be e.g. for good working performance, bonus payment, support of professional development, family friendliness, medical care/ health provisions, improvement of social surroundings. Encouragement by e.g raising awareness and providing information		1			
Working and employment conditions							
3.1.27.	4.2.1 No forced, bonded or involuntary labor?	Interviews of workers/ISH and document check E.g. employees are not requested to lodge their identity papers with the owner or a third party, salary of workers or further property and grants are not retained, there is no excessive deduction fee from wages for disciplinary purposes, personal protective equipment, deposits for accommodation, is prohibited, unless permitted by law	x				
3.1.28.	4.2.2 No child labor & labor restrictions: No slavery, force or compulsory labor of children. No minors employed <ul style="list-style-type: none"> • Minimum age complies with all local and national legislation as well as with ILO Convention 138 and 182 • Children within the age of compulsory schooling are not employed during school hours • No hazardous work by young workers (15-18), pregnant workers, 	Document check (e.g. of passport), Interviews with children, ISH, workers Please notice		x			

No.	Summary of criterion requirement	Verification indicators	Major Must	No of Minors	Findings	Conformity	
						Yes	No
	disabled workers, ill workers or workers who suffer from chronic or respiratory diseases, that jeopardizes their health, safety or morals						
3.1.29.	4.2.7 Employment conditions comply with legal regulations and/or collective bargaining agreements (e.g. on working hours, breaks, rest days, overtime, deductions, sickness, holiday entitlement, paid leave, maternity leave, reasons for dismissal, period of notice, home work etc.) 4.2.14 Time recording system that shows daily working time and overtime on a daily basis?	Interview with CO and workers. Continuously setting up of documents for verification (e.g. pay slips on wages and overtime payment, time recording system on working time) Evidence that: <ul style="list-style-type: none"> • Regular weekly working max 48 hours • Rest breaks/days during peak season • Every six sequent days of work at least one day off • Overtime voluntary and only occurs within a certain time frame (e.g. during harvest or planting) and is compensated at a premium rate. • Workers are informed about overtime work in a timely manner • Workers who take maternity leave are entitled to return to their employment at the same terms and conditions of prior employment. 		2			
3.1.30.	4.1.4 Fair and transparent contract farming arrangement in place? 4.2.6 All workers are provided with fair legal contracts ? 4.2.13 Records for all workers	Interviews of CO and workers Continuously set up documents, e.g. fair legal contracts on papers (including provisions governing price-quality parameters, exit arrangements) and co-signed copies at each party, payment slips. Records for all workers should include full names, a job description, date of birth, date of entry, wage and the period of employment. Documents kept 24 months		3			
3.1.31.	4.2.8 Living wage meets at least legal or industry minimum standards (paid at least monthly)	Interview with ISH and workers. Continuously setting up of documents for verification (e.g. pay slips on wages and overtime payment)	x				
3.1.32.	4.1.5 Access to basic services ?	On-site visit and interviews of e.g. clean food storage areas, designated dining areas, hand washing facilities, hygienic toilet, safe drinking water. If workers live with CO, access to cooking facilities, clean & safe accommodation. Living quarters of ISH are habitable, have a sound roof, window and doors and basic services of running water	x				

No.	Summary of criterion requirement	Verification indicators	Major Must	No of Minors	Findings	Conformity	
						Yes	No
3.1.33.	4.2.3 No indication of discrimination ? 4.2.4 Employment conditions comply with equality principles ? 4.2.5 Are all workers treated with dignity and respect ?	Interview of CO, representative and/or workers shows that there is No indication based on e.g. race, caste, nationality, religion, disability, gender etc. CO provides equality of opportunity and treatment. Visual inspection and interviews on any indication of mental or physical coercion, or verbal abuse or sexual harassment, any kind of intimidation or harsh or inhumane treatment	x				
ISCC Principle 6							
3.1.34.	6.2.1 Recording system is established for each unit of production (to be kept in an ordered and up-to-date condition for at least 3 years.)? 6.2.3 Recording system including <ul style="list-style-type: none"> Description of the whole agricultural area is carried out including lot number & size, type of crop Each lot (as part of the whole agricultural area) is depicted as traverse in geographic coordinates with a precision of 20 meters for each measuring point. 	Current records must provide a history of biomass production of all relevant ISH areas. The depiction of simple lot shapes can easily be realized with the help of satellite images (i.e. GRAS analyses). Reports on all implemented management measures as well as records and verification documents on fulfilled criteria, where such a reporting is required	x				
3.1.35.	6.2.2 Commitment to continuous improvement? Can include (but is not limited to) a reduction of plant protection product application, a more efficient fertilizer management, waste reductions, energy consumption and greenhouse gas emissions, social impacts and yield performance.	Includes activities to regularly monitor and review activities, and continuously improve the management with respect to an environmental, social and economic sustainable development.		x			
3.1.36.	6.2.4 In case of the engagement of subcontractors: They comply fully with the ISCC standard and provide the respective documentation and information?	The CO must provide evidence of respective contracts with the subcontractor ensuring that the auditor gets access to relevant information. The CO must also accept that ISCC recognized auditors are allowed to verify the assessments through a physical inspection where there is doubt. CO is responsible for observance of the control points applicable to the tasks performed	x				

No.	Summary of criterion requirement	Verification indicators	Major Must	No of Minors	Findings	Conformity	
						Yes	No
		by the subcontractor by checking and signing the assessment of the subcontractor for each task and season contracted.					

ISCC Audit Procedure	Central Office of ISH	Chapter No. 4:	Greenhouse Gas Emissions
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No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
4.1.1.	Application of the disaggregated default value for cultivation of FFB (e_{ec}) is in line with Directive 2009/28/EU and ISCC requirements.	Verify whether the input material fits into the category from which the disaggregated default value was chosen.	Documentation GHG value. Compare value with Directive 2009/28/EC values or respective ISCC list.			
4.1.2.	GHG information on sustainability declaration of the outgoing products of the last year: Has the GHG information been stated correctly on the sustainability declarations for outgoing products?	Statement "Use of disaggregated default value for e_{ec} "	Delivery notes, sustainability declarations, internal reporting, mass balance			

ISCC Audit Procedure	Central Office of ISH	Chapter No. 5:	Non-conformity list and action plan
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No.	No. of Requirements	Finding	Action/Measure	Implementation until when (within 40 days)	Measure implemented	
					No	Yes
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						

Place, Date, Signature Auditor

Place, Date, Signature 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)