ISCC EU and ISCC PLUS Audit Procedure for Chain of Custody				
No.	**Chapter**	**Remarks**	**Risk level**	**Audit intensity**
0.	Basic data	Basic data of the operational unit to be audited	Not applicable	
1.	Management system	Risk assessment according to ISCC 102 and 204	Not applicable	
2.	Traceability	Within Chapters No. 2, 3 and 4 the risk of a flawed documentation has to be evaluated. The risk level determines the audit intensity	High	The documents of three successive months should be checked completely
3.	Mass Balance		Medium	The documents of one month should be checked completely and random samples should be taken from three successive months
4.	Physical Segregation		Regular	Documents taken from random samples of three successive months should be checked
5.	Greenhouse Gas Emissions	Application of default values, disaggregated default values or actual values	Not applicable	ISCC EU: Mandatory ISCC PLUS: Only applicable in case the voluntary add-on "GHG Emissions" is applied
6.	List of Best Practices, Non-conformities list and Measures	Defined list of all points marked "no" in the column "Conformity"	Not applicable	

Please read the guidelines carefully before completing the audit procedures!

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

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

00.	Basic Data		
00.00.	**Certification Body**		
00.00.01	Name of Certification Body		
00.01.	**Operational Unit**		
00.01.01	Company Name		
00.01.02	Street		
00.01.03	Street Number		
00.01.04	Postal Code		
00.01.05	Place		
00.01.06	Country		
00.01.07	Geo Coordinates: Latitude in decimal degrees	(Example: 50.941218)	
00.01.08	Geo Coordinates: Longitude in decimal degrees	(Example: 6.958337)	
00.01.09	ISCC System	☐ ISCC EU ☐ ISCC PLUS	
00.01.10	ISCC Contact Person: Salutation*		
00.01.11	ISCC Contact Person: Last Name*		
00.01.12	ISCC Contact Person: First Name*		
00.01.13	ISCC Contact Person: Phone*		
00.01.14	ISCC Contact Person: E-Mail*		
00.01.15	Contact details (e.g. email, phone) of relevant department within the company*		
00.01.16	Type of Operation/ Scope to be audited	☐ First Gathering Point ☐ Logistic Centre ☐ Trader ☐ Collecting Point ☐ Warehouse ☐ MTBE Plant	☐ ETBE Plant ☐ Central Office (Group of Farms/Plantations) ☐ Central Office (Group of Points of Origin) ☐ Processing Unit ☐ Trader with storage ☐ Dependent Collecting point
00.01.17	Is the Operational unit certified individually or audited as a part of a sample?	☐ Individually certified ☐ audited as a part of a sample (only applicable for storage facilities and dependent collecting points)	
00.01.18	ISCC Registration Number		
00.01.19	Recertification*	☐ yes ☐ no	
00.01.20	Year of initial ISCC certification*		
00.01.21	Total annual turnover of the operational unit to be certified in euro (robust and up-to-date evidence must be available to the auditor for the confirmation)*		€

* Not relevant for sample audits

00.02.	Audit Specific Data	
00.02.01	Name of Lead Auditor	
00.02.02	Name(s) of further auditors of the team	
00.02.03	Place of the Audit	
00.02.04	Date of the Audit	
00.02.05	Duration of the on-site Audit (in hours, in digits)	
00.02.06	Name(s) of company representative(s) present during the audit	
00.02.07	Is the operational unit using relevant service providers or sub-contractors?	☐ yes ☐ no
00.02.08	Name(s) of relevant service providers/ sub-contractors*	
00.02.09	What GHG option(s) are used for the outgoing sustainable material? (ISCC PLUS: Only applicable if the voluntary add-on "GHG Emissions" is applied)	☐ Total default value ☐ Disaggregated default value ☐ Actual GHG value ☐ NUTS2 value or "NUTS2-equivalent" value
00.02.10	Name of GHG expert (in case of an individual GHG calculation):*	
00.02.11	Sustainable input material(s) (For ISCC EU: according to the ISCC list of materials)*	
00.02.12	Total amount of sustainable input material (in mt)	
00.02.13	Raw materials with country of origin:	
00.02.14	Sustainable output material(s) (For ISCC EU: according to the ISCC list of materials)[1]	
00.02.15	Is material claimed as "ISCC Compliant"?* ISCC PLUS: Claim "ISCC Compliant" is mandatory to indicated that upstream entire supply chain is covered by ISCC certification	☐ yes ☐ no
00.02.16	Are waste or residues or waste or residue-based products handled, or processed, or sold and claimed under ISCC?	☐ yes ☐ no
00.02.17	Are internal (on-site) or external (different address) storage facilities (e.g. warehouses, tank terminals, etc.) used to store sustainable material?*	☐ yes: internal storage facilities ☐ yes: external storage facilities ☐ no storage facilities
00.02.18	If external storage facilities are used, please indicate if they are covered by individual certification.* (A list of all external storage facilities including address data (and certificate number if individually certified) must be provided to ISCC.)	☐ All external storage facilities are certified ☐ One or more storage facilities are not certified
00.02.19	If external storage facilities are used, please indicate the numbers of storage facilities.*	
00.02.20	What is the risk level applied for the sampling of storage facilities with regard to the compliance of the relevant ISCC requirements?*	☐ Regular (risk level 1.0) ☐ Medium (risk level 1.5) ☐ High (risk level 2.0)
00.02.21	Please indicate how the ISCC criteria to determine the risk-level of the storage facilities (in accordance with ISCC Risk Assessment requirements – ISCC 204, 4.2) have been applied.*	

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

00.02.22	How many storage facilities have been audited based on a sample (individually certified storage facilities do not have to be included)*	
00.02.23	Are other sustainability certification system(s) with comparable scopes used? For ISCC EU in particular those systems which are recognised under RED are relevant. For ISCC PLUS in addition traceability databases for biobas/ biomethane trading (e.g. Vertogas (NL), Green Gas (UK)), for wood-based feedstocks (e.g. PEFC, FSC) and other voluntary schemes for circular and/ or bio-based industrial applications like e.g. RSPO are relevant.	☐ yes ☐ no
00.02.24	If other sustainability certification systems are used, specify which other systems are used	
00.02.25	Overall risk level applied during the audit (risk level regarding documentation and sampling)*	☐ Regular (risk level 1.0) ☐ Medium (risk level 1.5) ☐ High (risk level 2.0)
00.02.26	Specify major risk indicator(s) that were identified for the audit (in accordance with ISCC Risk Assessment requirements – ISCC 204, 4.2) and with regard to the (non-exhautisve) list of risks as provided in ISCC 204, 4.2.1. Table 1.*	
00.02.27	Tools and information sources used to determine risk factor*	
00.02.28	Risk level applied regarding a flawed documentation of the operational unit (i.e. risk level for traceability).	☐ Regular (risk level 1.0) ☐ Medium (risk level 1.5) ☐ High (risk level 2.0)
00.02.29	Please indicate how the ISCC criteria to determine the risk-level (in accordance with ISCC Risk Assessment requirements – ISCC 204, 4.2) have been applied, with regard to a flawed documentation of the audited operational unit (i.e. risk level for traceability) as indicated in the guidance under ISCC 204, 4.2.2.	
00.02.30	Chain of Custody option applied	☐ Mass balance ☐ Physical segregation
00.02.31	Are electronic traceability databases (e.g. Nabisy) used?	☐ yes ☐ no
00.02.32	Voluntary Add-ons (if applicable)*	☐ No add-ons applied ☐ Environmental Management and Biodiversity ☐ Classified Chemicals ☐ SAI Gold ☐ GHG Emissions ☐ Consumables ☐ Non-GMO for Food and Feed ☐ Non-GMO for Technical Markets
00.02.33	In the case that waste or residue-based raw materials or products are handled, processed or stored: Please state if this material consists of or includes recycled/"circular" raw materials or products, e.g. based on mixed plastic waste (only applicable for ISCC PLUS)	☐ yes ☐ no

00.03.	Collecting Point, Central Office (Group certification of Points of Origin) and Dependent Collecting Point (audited on sample basis)	
00.03.01	From what category of Point of Origin are waste and residues collected?	☐ Companies/businesses (e.g. restaurants, industrial operations) ☐ Private households ☐ Public containers ☐ Public/communal collection sites ☐ Landfill operations
00.03.02	If waste and residues are collected from companies or businesses, please specify the type of operation (e.g. restaurant, animal rendering plant, waste management company, etc.)	
00.03.03	Is the collecting point registered and supervised by a system operated by a governmental authority, which is recognised by ISCC as equivalent to ensure compliance with the ISCC waste and residue requirements?	☐ yes ☐ no
00.03.04	If the collecting point is registered and supervised by a governmental system that is recognized by ISCC, state the name of the system	
00.03.05	If the collecting point is registered and supervised by a governmental system that is recognized by ISCC, please provide specific information how the right for third parties to access the points of origin is granted (e.g. as part of a contractual agreement with the certified collecting point)	
00.03.06	Indicate the total number of points of origin that have signed the ISCC self-declaration during the 12-month period prior to the certification audit.*	
00.03.07	Indicate the total number of ISCC points of origin that are generating more than 10 metric tons of waste/residues per month and have signed the ISCC self-declaration during the 12-month period prior to the certification audit (relevant for sample audits).*	
00.03.08	What is the risk level with respect to the intentional production and/or a false declaration of waste and residues (risk that products are falsely claimed to be waste or residues)?*	☐ Regular (risk level 1.0) ☐ Medium (risk level 1.5) ☐ High (risk level 2.0)
00.03.09	Please indicate how the ISCC criteria to determine the risk-level (in accordance with ISCC Risk Assessment requirements – ISCC 204, 4.2) have been applied, with regard to the (non-exhautisve) list of general risks and the risk indicators for waste and residues referred to in ISCC 204, 4.2.1.*	
00.03.10	How many points of origin have been audited based on a sample? (if applicable)*	
00.03.11	Are dependent collecting points used to collect sustainable material?* (A list of all dependent collecting points including address data must be provided to ISCC.)	☐ yes ☐ no
00.03.12	Indicate the total number of dependent collecting points used.* (A list of all dependent collecting points including address data must be provided to ISCC.)	
00.03.13	What is the risk level applied for the sampling of dependent collecting points with regard to the compliance of the relevant ISCC requirements?*	☐ Regular (risk level 1.0) ☐ Medium (risk level 1.5) ☐ High (risk level 2.0)
00.03.14	Please indicate how the ISCC criteria to determine the risk-level of the dependent collecting points (in accordance with ISCC Risk Assessment requirements – ISCC 204, 4.2) have been applied.*	
00.03.15	How many dependent collecting points have been audited based on a sample?*	

00.03.16	Material claimed as sustainable under ISCC received during the previous certification period:*			
-	Sustainable material received during the previous certification period	County/countries of origin	Amount per incoming sustainable material	
-				mt
-				mt
-				mt
-				mt
-				mt
00.03.17	Total amount of sustainable input material received from points of origin under the ISCC self-declaration*			
00.03.18	Outgoing materials claimed as sustainable under ISCC during previous certification period:*			
-	Outgoing materials claimed as sustainable under ISCC during previous certification period		Amount per outgoing sustainable material in previous certification period	
-				mt
-				mt
-				mt
-				mt
-				mt

00.05.	**Processing Units**	
00.05.01	Specify the Type of Processing Unit	☐ Biogas Plant ☐ Biomethane Plant ☐ Pulp Mill ☐ Biodiesel Plant ☐ Refinery ☐ Ethanol Plant ☐ Sugar Mill ☐ HVO Plant ☐ Treatment Plant (waste/residues) ☐ Crushing Plant ☐ Co-Processing ☐ Methanol Plant ☐ Oil Mill ☐ Melting Plant ☐ Pyrolysis Plant ☐ Other - Please specify:
00.05.02	Indicate the production capacity per year for all main products (sustainable and non-sustainable). Please indicate the production capacity for liquid and solid products in metric tons per year and for gaseous products in m3 per year.	

00.05.03	Is the Processing Unit the producer of the final biofuel (i.e. no further processing of the biofuel)?				☐ yes ☐ no		
00.05.04	ISCC EU: If final biofuel is produced at the processing unit, did the processing unit start physical production of biofuels or bioliquids after 5 October 2015 (i.e. new installation)? (According to the RED a processing unit shall be considered to be in operation if the physical production of bioliquids or biofuels has taken place (first date of production of bioliquids or biofuels)				☐ yes ☐ no Please state the date of the initial operation of the processing unit: _____(dd/mm/yyyy)		
00.05.05	What type of GHG information is received for the incoming sustainable material (multiple choice possible)? ISCC PLUS: Only applicable if add-on „GHG Emissions“ is applied				☐ Total default value ☐ Disaggregated default value ☐ Actual GHG value		
00.05.06	Are methane capture devices in place (e.g. in case of palm oil mills)?				☐ yes ☐ no		
00.05.07	Specify the material (feedstock specific) to be produced in the next certification period (e.g. biodiesel (soybean))						
-	Material			GHG option (ISCC PLUS: only relevant in case add-on « GHG Emissions» is applied)		Processing emission value in kg CO2eq/mt (ISCC PLUS: only relevant in case add-on « GHG Emissions» is applied)	
-							kg CO2eq/mt
-							kg CO2eq/mt
-							kg CO2eq/mt
-							kg CO2eq/mt
-							kg CO2eq/mt
00.05.08	Incoming and outgoing material declared as sustainable under ISCC during the previous certification period:						
-	Material received as sustainable		Amount per incoming sustainable material		Material declared as sustainable	Amount per outgoing sustainable material	
-				mt			mt
-				mt			mt
-				mt			mt
-				mt			mt
-				mt			mt
00.05.09	Total amount of outgoing material declared as sustainable under ISCC during the indicated period.						
-	Total Amount		Amount in words		Start of period	End of Period	
-		mt					
00.05.10	Is the processing of biogenic and fossil input materials carried out simultaneously (co-processing)?				☐ yes ☐ no		
00.05.11	In case of co-processing: Indicate the type of co-processing facility (e.g. FCC unit or Hydrotreater)						
00.05.12	In case of co-processing: Indicate the type of fossil input material(s)						

00.05.13	In case of co-processing: Indicate the type of sustainable bio-based input material(s)	
00.05.14	In case of co-processing: Specify the method to determine the bio-yield.	☐ Energetic determination ☐ Determination through efficiency/losses of a process ☐ 12C / 14C analyses
00.05.15	For ISCC PLUS, in case of co-processing: Specify the mass balancing approach to determine the sustainable share	☐ Mass determination ☐ Energetic determination ☐ Trace-the-Atom ☐ 12C / 14C analyses
00.05.16	Type of attribution of sustainable bio-output	☐ Equal to all products ☐ To one specific product:
00.05.17	For ISCC PLUS: Options for Attribution (respective outputs shall be listed):	☐ Attribution to one specific output ☐ Attribution to several outputs
00.06.	**First Gathering Point and Central Office (Group certification of Farms/Plantations)**	
00.06.01	Indicate the total number of farms/plantations (including smallholders) that have signed the ISCC self-declaration during the 12-month period prior to the date of the certification audit (ISCC compliant). (A list of all farms/plantations including address data and, if possible, geo coordinates must be provided to ISCC.)	
00.06.02	Specify the type of ISCC compliant agricultural producer(s) supplying sustainable biomass.	☐ Smallholders ☐ Individual Farms ☐ Plantations
00.06.03	Indicate the total number of ISCC compliant smallholders.	
00.06.04	Indicate the total number of ISCC compliant individual farms.	
00.06.05	Indicate the total number of ISCC compliant plantations.	
00.06.06	What is the risk level with respect to potential violations of the ISCC requirements for the sustainable production of biomass (in particular the risk of violations against ISCC Principle 1)?	☐ Regular (risk level 1.0) ☐ Medium (risk level 1.5) ☐ High (risk level 2.0)
00.06.07	Please indicate how the ISCC criteria to determine the risk-level of the farm/ plantation (in accordance with ISCC Risk Assessment requirements – ISCC 204, 4.2) have been applied, with regard to the (non-exhaustive) list of general risks and indicators for farms and plantations as referred to in ISCC 204, 4.2.1 and 4.2.2 for each of the respective ISCC principles 1-6.	
00.06.08	How many smallholders have been audited based on a sample?	
00.06.09	How many individual farms have been audited based on a sample?	
00.06.10	How many plantations have been audited based on a sample?	
00.06.11	Are the supplying farms/plantations covered by European Cross Compliance?	☐ yes ☐ no
00.06.12	In case LUC after 2008 was detected for any farms/plantations (including smallholders) that have signed the ISCC self-declaration during the 12-month period prior to the date of the certification audit: Has a separate ISCC Template for a LUC Statement and	☐ yes ☐ LUC was not detected

	Biodiversity Assessment (available on the ISCC website) been completed for each applicable farm/plantation (including smallholders)?						
00.06.13	Specify the total agricultural area of all ISCC compliant smallholders.	☐ 1-500ha ☐ 500-5.000ha ☐ 5.000-20.000ha ☐ >20.000					
00.06.14	Specify the total agricultural area of all ISCC compliant individual farms.	☐ 1-500ha ☐ 500-5.000ha ☐ 5.000-20.000ha ☐ >20.000ha					
00.06.15	Specify the total agricultural area of all ISCC compliant plantations.	☐ 1-500ha ☐ 500-5.000ha ☐ 5.000-20.000ha ☐ >20.000ha					
00.06.16	Biomass received as sustainable under ISCC from farms/plantations during previous certification period:						
-	Incoming sustainable biomass	Country/ countries of origin		Total field size per biomass		Amount per biomass	
-					ha		mt
-					ha		mt
-					ha		mt
-					ha		mt
-					ha		mt
00.06.17	Indicate the total amount of sustainable biomass received from farms/plantations under the ISCC self-declaration.						
00.06.18	Biomass supplied as sustainable under ISCC during previous certification period:						
-	Biomass supplied as sustainable during previous certification period					Amount per biomass	
-							mt
-							mt
-							mt
-							mt
-							mt
00.08.	**Trader, Trader with storage, Logistic Center, Warehouse and Storage facilities (audited on sample basis)**						
00.08.01	Information on material claimed as sustainable under ISCC received (i.e. bought by paper traders) during the previous certification period:						
-	Materials received as sustainable (incoming)					Amount per sustainable material received	
-							mt
-							mt
-							mt

-			mt
-			mt
00.08.02	Materials declared as sustainable under ISCC during the previous certification period:		
-	Materials declared as sustainable (outgoing)	Amount per outgoing sustainable materials	
-			mt
-			mt
-			mt
-			mt
-			mt
00.08.03	Is gaseous biomass (e.g. biogas or biomethane) handled, stored or sold as sustainable under the ISCC certificate?	☐ yes ☐ no	
00.08.04	Please indicate the type(s) of sustainable materials traded (only applicable for materials traded on a "paper basis").	☐ Raw material ☐ Intermediate products ☐ Final products	

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
01.	**Management System**					
01.01.	**General Requirements (to be completed only for main audits. Not relevant for sample audits)**					
01.01.01	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			
01.01.02	Have relevant information and documents been distributed to the competent employees, warehouses and service providers, subcontractors, customers and other interested parties?	Verify distribution lists and demand documents from personnel, warehouses, subcontractors and service providers.	Distribution list, emails, letters, relevant managements system documents			
01.01.03	Have employees been appointed who are responsible for the implementation, verification, development and updating of the ISCC requirements at all critical control points?	Verify responsibility and authorization of appointed personnel regarding critical control points like incoming and outgoing materials, warehouse bookkeeping, weighbridge, logistics, sales and distribution, quality control, etc., Interview relevant personnel.	Organization chart, job and responsibility descriptions, QM system, distribution lists for internal guidelines, updating procedures			
01.01.04	Did trainings take place appropriate to the needs of the employees at critical control points?	Verify training material, course planning documents and whether the relevant employees participated in the training. Interview participants.	Training course planning, training documents, distribution lists, emails, participant lists, certificates			
01.01.05	Has an internal audit/inspection/assessment regarding the implementation of ISCC taken place (e.g. by the employees named above)?	Visual inspection of audit report (inspection should take place at least once a year). Verify if the audit report takes into account relevant service providers, subcontractors and/or suppliers (e.g. farms).	Report, action plan, progress report			
01.01.06	Did reviews of the internal audit report by the organization's management take place?	Verify whether the management has reviewed the internal audit report (should take place at least once a year)	Review report, minutes, protocol, interview management personnel, QM system			
01.01.07	Are the internal processes documented appropriately?	Verify if the documentation includes e.g. process descriptions, main product(s) and by-products, waste and residues and losses within the process, flow charts etc.	Material flow charts, process descriptions. Production reports, organization charts, etc.			
01.01.08	Are sufficient procedure descriptions with respect to sustainability requirements available for all critical control points?	Verify procedures (e.g. regarding traceability, mass balance, GHG calculation etc.) at critical control points (e.g. raw material sourcing, conversion process, logistics of incoming and outgoing goods, inventory control, sales and distribution, quality assurance, warehouse bookkeeping, weighbridge, etc.)	Material flow charts, standard operating procedures, job and responsibility descriptions, organization chart, contracts with service providers/ subcontractors			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
01.01.09	Is the technical equipment and infrastructure available and in operation for the critical control points?	Verify whether weighbridges, flow meters, sensors, measuring devices etc. are available, fully functional and calibrated, in particular in the areas of site gate, silos, warehouse, conversion process, etc.	Weighbridge ticket, sensor display, computer system reports, display, computer reports regarding process parameters, filling status, etc.			
01.01.10	Are all necessary documents, records, reports, information and data according to ISCC Document 203 available and accessible (please see list under Evidence/Documents)?	Documents should be requested prior to the audit. If certain documents (e.g. weighbridge tickets) are not available prior to the audit, availability (in a timely manner) must be ensured during the audit. Records (e.g. weighbridge tickets, contracts, etc.) must ensure a comprehensible link to products and deliveries. Please be aware that the documentation is the basis for the risk assessment to be conducted by the external (CB) auditor.	- Plant operation permit, plant layout plan, silo plan, tank plan, silo/warehouse capacity, tank capacity, - Weighbridge tickets, delivery notes, bill of lading, sustainability declaration/Proof of Sustainability or other documents for incoming and outgoing sustainable material, - Periodical reporting on opening and closing stock for incoming and outgoing sustainable and non-sustainable material, - List and corresponding contracts with relevant subcontractors, service providers (e.g. warehouses, dependent collectors, etc.), - Report and action plan of the last/previous external audit (n.a. during first certification), - Mass balance system/ calculation, - List and corresponding contracts with all suppliers (including farms/plantations, points of origin and certified suppliers) and recipients of sustainable material, - Production report (periodically, annually) including processing and allocation factor (if not provided withing GHG calculation) and description of waste/residues, losses and co-products (if relevant and applicable e.g. for processing units), - Written commitment by the management to comply with the requirements of the ISCC system.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
01.01.11	Are all necessary documents, records, reports, information and data according to ISCC Document 203 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). Also see question 01.01.10.	ISCC registration, relevant documents, QM system			
01.01.12	Did the risk assessment regarding a flawed documentation of the audited site take place based on the documents, reports, information and data according to ISCC Document 203 (also see question 01.01.10)?	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 2. Medium risk: above-mentioned documents are not managed accurately and are not accessible without problems 3. High risk: above-mentioned documents are not up to date and not complete. Note: The use of other certification schemes must be taken into account appropriately during the risk assessment (certification under multiple schemes at the same time may be one of the factors for a higher risk). The result of the risk assessment drives the audit intensity with respect to traceability, mass balance and documents to be verified during the audit: Regular risk: auditor must check a random document sample from three successive months Medium risk: auditor must check a random document sample from three successive months plus documents from one complete month High risk: auditor must check documents of three successive months completely. Please describe the ISCC criteria to determine the risk-level of operations (in accordance with ISCC Risk Assessment requirements – ISCC 204, 4.2) that have been applied (please indicate in Findings).	Documents required by ISCC, certificates, databases and registries of certification schemes			
01.01.13	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			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
01.01.14	Is it ensured, that the operational unit is currently (at the date of the audit) not blacklisted by another certification system (ISCC EU: Particularly those 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			
01.01.15	Are documents and information treated confidential and are they not made accessible to third parties?	Verify that no access of third parties to confidential documents, information, databases, etc. is possible.	Distribution lists, emails and access authorizations to data bases			
01.01.16	ISCC EU only: Is it ensured, that the system user has submitted to ISCC the reporting template provided by ISCC, on the amount of raw materials and/or final biofuels certified according to ISCC in the previous calendar year?	Verify if the system user has received the confirmation email from ISCC confirming that the reporting obligation was fulfilled.	Confirmation email from ISCC			
01.01.17	ISCC EU only: Is it ensured that the template has been submitted in due time and contained complete and truthful information?	Only applicable for Farm/ Plantation, Point of Origin, First Gathering Point, Central Office, Collecting Point and Processing Units, producing final biofuel. Verify if the reporting template has been submitted to ISCC in due time. Check the summary of reported amounts provided by ISCC, if the information reported to ISCC was complete and correct (compare with mass balance).	Confirmation email from ISCC, Summary of amounts reported to ISCC (provided by ISCC together with the confirmation email), Mass balance			
01.01.18	Are the current ISCC terms of use available and signed?	Verify if the current and signed ISCC terms of use are available and signed. Check ISCC website for current version.	Signed, current ISCC terms of use			
01.02.	**First Gathering Point and Central Office (Group certification of Farms/Plantations) - Additional Requirements**					
01.02.01	Is a list of all ISCC compliant farms or plantations available and accessible?	Check whether the list is available and includes the name and address of each farm or plantation that has signed the ISCC self-declaration during the 12-month period prior to the date of the certification audit. For a certification as first gathering point at least one farm or plantation must be on the list. In case of a group certification under a Central Office: Verify if all group members have a specific group member number. Minimum size for a group is two farms or plantations.	List of farms, contracts with farms			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		The list must include all farms, which have been part of the group or supply base within the 12 months prior to the audit.				
01.02.02	Are the farms or plantations for which sampling is applied a homogenous group?	Check whether the farms or plantations are from the same region, share similar climatic conditions, production systems and share the same risk exposure (based on risk assessment). Note: Farms or plantations that do not fulfil these conditions can still be member of a group. However, they must be treated separately during sampling. Sampling is not applicable for farms or plantations, which are certified individually or as part of a group.	Maps, geographic region, size of region/ supplying area, production systems			
01.02.03	Are ISCC self-declaration / self-assessment forms of all farms/plantations completed, signed and available?	Check whether all farmers on the list have completed and signed the correct ISCC self-declaration / self-assessment form and whether this form is available. At least one self-declaration / self-assessment form must be available during the audit. Verify if corrective actions have been defined by farmer (if non-conformities were detected). Note: Farms or Plantations, which are certified individually or as part of a group, do not need to provide a self-declaration.	ISCC self-declaration/ self-assessment forms, list of farms/plantations			
01.02.04	Are sufficient internal audit procedures available, that cover all farms or plantations and verify information of the ISCC self-declaration / self-assessment?	Internal audit procedures must include monitoring of corrective actions in the case of non-conformities and exclusion of farmers in the case of persisting non-conformities. Check whether internal audit procedures are sufficient to verify farmers' information on self-declaration / self-assessment form, to monitor corrective action and to exclude farmers, when necessary.	Internal procedures, quality management system, ISCC self-declarations/ self-assessment forms			
01.02.05	Have all farms/plantations supplying sustainable material gone through an internal audit?	Check whether all farms/plantations supplying sustainable material have successfully passed the internal audit. Note: Farms or Plantations, which are certified individually or as part of a group, do not need to undergo internal audits.	Documentation that all farmers have gone through internal audit is available			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
01.02.06	Did a risk assessment of the ISCC compliant farms or plantations take place regarding potential violations of the ISCC requirements for sustainable production of biomass?	Evaluate the risks by taking into account regional specifics, involvement of local experts, utilisation of databases and information. Evaluate risks by the following risk factors and factor classes: - Proximity to and/or overlap with no-go areas - Land conversion shortly before/after January 1st 2008 - Cultivation of sustainable and non-sustainable biomass at the same time - Factors significantly influencing the output per acreage and per Hectare - Factors related to size - Factors related to characteristics - Experience gained - Results of internal audit Allocate the risk into one of the risk categories: - Regular (Factor 1,0) - Medium (Factor 1,5) - High (Factor 2,0)	List and locations of farms or plantations			
01.02.07	Has a sufficient number of farms or plantations 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 farmers that have signed the self-declaration during the 12-months period prior to the certification audit with the risk factor determined in the risk assessment for violations of the ISCC requirements for sustainable production of biomass. Example: 100 EU farms, medium risk (factor 1.5), square root of 100 = 10 X 1.5 = A sample of 15 farms has to be selected and audited. Factors to be taken into account when selecting the individual farms of the sample: - 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 farms/plantations. Verify the number of farms/plantation on the list. Risk factor			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Note: Farms or plantations, which are certified individually or as part of a group, do not fall into the sample and do not require on-site inspection.				
01.02.08	Were all farms or plantations audited positively?	Verify if all farms or plantations from the sample have been audited with a positive result. In case one or more entities from the sample have a negative audit result the sample must always be doubled. In case of non-conformities on farm level, verify if all relevant non-conformities have been corrected.	Audit reports of farms/plantations			
01.03.	**Collecting Point and Central Office (Group certification of Points of Origin) - Additional Requirements for Main Audits**					
01.03.01	Is a list of all ISCC compliant points of origin available and accessible?	Check whether the list is available and includes the name and address of each point of origin. At least one point of origin must be on the list. The list must include all points of origin, which have supplied the Collecting Point within the 12 months prior to the audit.	List of points of origin			
01.03.02	Is it ensured, that points of origin generating more than 10 metric tons of waste or residues per month (or more than 120 metric tons per year on a rolling basis) can be clearly identified?	Check the list of points of origin and delivery documentation for points of origin generating more that 10 metric tons of waste/residue material per month. Basis for the 10 metric tons per month is the output of waste/residues during the last year. Points of origin producing more then 10 metric tons of waste/residue material per month must be checked on-site based on a sample. If more than 120 tons of waste/residues have been produced/collected during the previous year the point of origin falls into the sample. Note: Points of origin which produce less than 10 metric tons per month may be checked by a certification body if there is indication of non-conformities.	List of points of origin, delivery documentation, delivered quantities, invoices,			
01.03.03	Are ISCC self-declarations of all ISCC compliant points of origin available, completed and signed by the point of origin?	Check whether all points of origin on the list have completed and signed the ISCC self-declaration form and whether this form is available. Verify if corrective actions have been defined by point of origin (if non-conformities were detected). Note: Points of origin, which are certified individually, do not need to provide a self-declaration.	ISCC self-declaration forms, list of points of origin			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
01.03.04	Did a risk assessment take place with respect to the intentional production and/or a false declaration of waste and residues (risk that products are falsely claimed to be waste or residues)?	Risk assessment to be conducted by the external CB auditor: Evaluate the risk by taking into account regional specifics, involvement of local experts, utilisation of databases and other sources. Evaluate risks by the following risk factors and factor classes (see also ISCC 204): - Size of the point of origin - Type of point of origin (e.g. restaurant, plant, public container, community collecting site, etc.) - Type of waste/residue material - Location and distance to the Collecting Point (e.g. different country) - Indication on non-conformities e.g. by media or other reports, stakeholder complaints, etc. Allocate the risk into one of the risk categories: − Regular (Factor 1,0) − Medium (Factor 1,5) − High (Factor 2,0)				
01.03.05	Is it ensured that points of origin generating / supplying more than 10 tons per month (120 tons per year) have been selected and audited based on a sample?	Basis for the sample must be all points of origin producing/supplying more than 10 tons per month (120 tons per year). Points of origin generating less then 10 tons may fall into the sample if there is indication of non-compliance or fraud. Select a minimum of the sqrt of the number of points of origin taking into account the risk factor and the following criteria: - type of material - type of operation (e.g. restaurant, industrial operator, plant, public container, community collecting point, etc.) - amount of material produced/supplied - location/country of the point of origin - indication on non-conformities The selected points of origin should represent operations with different criteria (if possible). Note: Points of origin, which are certified individually, must not be considered for the sample.	List of points of origin.			
01.03.06	If a sample of points of origin has been audited, have all points of origin from the sample been audited positively?	In case of non-conformities, have all non-conformities been corrected within 40 days?	Audit reports of points of origin			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		The auditor may increase the sample size during the audit if this is needed to gain a representative understanding. In case one or more entities from the sample have a negative audit result the sample must always be doubled (see ISCC EU 206).				
01.03.07	Is a list of all ISCC compliant dependent collecting points available and accessible (if applicable)?	Check if dependent collecting points collect material on behalf of the collecting point, and whether the list is available and includes the name and address of each dependent collecting point. The list must include all dependent collecting points, which have collected material on behalf of the collecting point within the 12 months prior to the audit.	List of dependent collecting points			
01.03.08	Is it ensured, that a sample of dependent collecting points has been audited?	Select a minimum of the sqrt of the number of dependent collecting points used to check on-site.				
01.03.09	If a sample of dependent collecting points/ warehouses has been audited, have all operational units from the sample been audited positively?	In case of non-conformities, have all non-conformities been corrected within 40 days? The auditor may increase the sample size during the audit if this is needed to gain a representative understanding. In case one or more entities from the sample have a negative audit result the sample must always be doubled (see ISCC EU 206).	Audit reports for dependent collecting points/ warehouses			
01.03.10	Are individual mass balances kept for each dependent collecting point?	Check if separate mass balances according to the ISCC requirements are available for each site.	Mass balances			
01.03.11	In case of group certification of Points of Origin under a Central Office: Is it ensured, that the individual Points of Origin are a homogeneous group?	Check whether the individual Points of Origin share a harmonised management system, have similar processes and generate similar types of material (e.g. used cooking oil or animal fat).				
01.03.12	In case of group certification of Points of Origin under a Central Office: Is it ensured, that all Points of Origin supplying sustainable material have gone through an internal audit?	Check whether all Points of Origin of the group supplying sustainable material have successfully passed the internal audit.	ISCC self-declarations, Internal audit reports			
01.04.	**Logistic Centre and Operational Units using non-certified storage facilities – Additional Requirements for Main Audits**					
01.04.01	Is a list of all storage facilities used available and accessible?	Check if a list of all storage facilities is available which are used or belong to the logistic network and if the list includes the name and address of each site.	List of warehouses/storage facilities			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
01.04.02	Is it ensured, that a sample of storage facilities used has been audited?	Select a minimum of the sqrt of the number of storage facilities used to check on-site. Note: Storage facilities, which are certified individually, do not fall into the sample.	List of warehouses/storage facilities, audit reports			
01.04.03	Were all storage facilities audited positively?	The auditor may increase the sample size during the audit if this is needed to gain a representative understanding. In case one or more entities from the sample have a negative audit result the sample must always be doubled (see ISCC EU 206). If non-conformities have been detected: verify if all non-conformities been corrected.	Audit reports of storage facilities			
01.04.04	Are individual mass balances kept for each storage facility?	Check if separate mass balances according to the ISCC requirements are available for each site.	Mass balances			
01.05.	**Storage Facilities / Dependent Collecting Points (only applicable for operational units audited as a part of a sample)**					
01.05.01	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			
01.05.02	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			
01.05.03	Is it ensured that the relevant technical equipment and infrastructure to determine incoming and outgoing material flow is available and in operation?	Verify if amounts of incoming material and amounts of outgoing material can be determined correctly. Check if weighbridges are correctly calibrated. Check if flow meters, sensors, measuring devices etc. are available, fully functional and calibrated, in particular in the areas of site gate, silos, warehouse, conversion process, etc.	Weighbridges, sensors, flow meters, measuring devices			
01.05.04	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			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
02.	**Traceability**					
02.01.	**General Requirements (to be completed only for Main Audits, not relevant for Sample Audits)**					
02.01.01	Is ensured that the list of suppliers and recipients of sustainable materials contains relevant information?	Check whether name, address of suppliers and recipients are available. Verify if the certification system and certificate number for all suppliers of sustainable material are available (certificate number is not applicable for farms/plantations or points of origin which are not individually certified).	List of suppliers and recipients			
02.01.02	Does the information and quantities from weighbridge tickets, delivery notes, sustainability declarations or proofs of sustainability of the incoming and outgoing sustainable material match with the information from the reporting system of the company?	Compare information and quantities of the reporting with the related incoming/ outgoing weighbridge tickets, delivery notes or sustainability declarations. Deviations up to 0,5% are acceptable. Deviations above 0,5% will require explaining documentation (e.g. weight loss due to drying/ cleaning documented by drying protocols etc.)	Quantities from delivery notes, weighbridge tickets and reporting system, documentation of all deviations > 0,5%			
02.01.03	Are the quantities of the incoming and outgoing deliveries of sustainable material consistent with the amounts stated in the contracts related to those deliveries? Do they fulfil the sustainability characteristics fixed in the contracts (e.g. on EU RED or ISCC Compliance, type of Chain of Custody)?	Compare quantities from reporting with contract details. Take into account that contract quantities can be split into several batches or that one batch may relate to different contracts. Verify if amounts are consistent. If relevant: Compare the amount of incoming and outgoint material claimed as "ISCC compliant".	Delivery documentation, contracts, reporting system			
02.01.04	Are all deliveries of incoming sustainable material covered by a valid certificate of the supplier?	Verify if all suppliers of sustainable material where certified at the date of dispatch of the material (at the suppliers' address). Compare dates of (physical) dispatch on the "latest" (most recent) and of the "oldest" delivery document/ sustainability declaration with the validity period of the supplier's certificate. Note: If the supplier is a farm/plantation/point of origin a self-declaration can substitute a certificate. Note: Under PLUS the whole upstream supply chain has to be ISCC certified	Delivery documents / sustainability declarations, certificates of suppliers, self-declarations			
02.01.05	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			
02.01.06	Do the delivery notes, sustainability declarations or proofs of sustainability for incoming and outgoing sustainable material comply with the	Verify whether the documents contains all mandatory information as displayed on the most recent version of the ISCC Sustainability	Delivery notes, weighbridge tickets, sustainability declarations, proofs of sustainability for incoming or	**Indicate uniquely which delivery notes, sustainability declarations**		

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	ISCC requirements and is the information consistent with information in the reporting system?	Declaration template (separate documents for raw materials and intermediates, and final biofuels for ISCC EU and PLUS)	outgoing sustainable material, reporting system	**or proofs of sustainability have been verified during the audit (e.g. statement of unique document number and date):**		
02.01.07	Is it ensured, that outgoing deliveries of sustainable material are covered by the validity period of the operational units' certificate? (only applicable in case of a re-certification)?	Compare the "oldest" and the "most recent" delivery note with the validity period of the certificate of the operational unit? Verify if all deliveries of sustainable material have been covered by a valid certificate.	Delivery documents, certificate, Proofs of sustainability, sustainability declarations			
02.01.08	Is it ensured, that for one batch of sustainable material not more than one sustainability declaration or proof of sustainability is issued?	Verify that not more than one delivery note or proof of sustainability has been issued for one batch of outgoing product. Verify that no blue ISCC proof has been issued together with the issuance of a proof in a database of a Member State (e.g. Nabisy).	Mass balance, delivery notes, proof of sustainability			
02.01.09	If sustainability declarations or Proofs of Sustainability are issued or transferred within electronic traceability databases (e.g. Nabisy), is ensured that the amounts in the database are backed with respective documentation?	Check the accounts of electronic databases used. Verify if the amounts handled within such databases are backed by respective documentation (e.g. delivery documents, contracts, etc.).	Database accounts, contracts, delivery documents			
02.01.10	In case traceability databases are used, is ensured that the amounts put into the databases are correct and that batches are not sold double (e.g. with electronic PoS and a paper document).	Check all relevant database accounts. Compare the amounts in the database with the amounts produced, the amounts sold and (if applicable) the mass balance.	Database accounts, production reports, delivery documents, sustainability declarations			
02.01.11	Is it ensured that all suppliers of wastes and/or residues or waste/residue based products are certified, and that the certification scheme is accepted by ISCC for deliveries of waste/residue based material?	Check incoming sustainability declarations and certification systems of suppliers of waste/residue (based) material and verify if accepted by ISCC.	Sustainability declarations, delivery notes, lists of suppliers, certificates of suppliers, ISCC system updates, ISCC website			
02.01.12	ISCC PLUS: Do the ISCC sustainability declarations or proofs of sustainability contain the claim that the material is "ISCC Compliant"?	Verify whether the documents contain the claim "ISCC Compliant"	Sustainability declarations, proofs of sustainability			
02.01.13	ISCC PLUS deliveries of biomass and biofuels to Japan: Do the incoming and outgoing delivery notes, sustainability declarations or proofs of sustainability contain the specific information on the GHG emissions?	For deliveries to Japan under ISCC PLUS specific information on GHG emissions are requested. It is not necessary to apply the add-on "GHG emissions". 1) For deliveries of sugar cane and sugar cane based ethanol from Brazil	Delivery notes, sustainability declarations, proofs of sustainability for incoming sustainable material, reporting system			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		• Statement: "Use of Japanese default value for Brazilian ethanol (sugar cane)" • Statement: el = 0 (zero) 2) For deliveries of corn and corn based ethanol from the U.S. • Statement: "Use of Japanese default value for U.S. ethanol (sugar corn)" • Statement: el = 0 (zero)				
02.01.14	Is ensured that ISCC related logos and claims are correctly applied by the System User?	Verify whether the company complies with ISCC requirements for logos and claims (ISCC Document 208). E.g. - Does the System User has received explicit approval from ISCC to set up ISCC related logos and claims ? - Does the claim reflect the applied chain of custody option? - Is the correct logo applied (on/pff product)? - Was the equivalent amount of sustainable input material sourced as claimed for outgoing product?	Delivery notes, sustainability declarations, reporting system, claims on outgoing product, official email from ISCC confirming logo and claims use for applied usages			
02.01.15	In case of units processing, trading and producing biomethane: Is it ensured that the ISCC statement on single claim of environmental credits is signed?	Check if the statement is actual and signed by the competent person	Actual and signed statement available for audit			
02.02.	**First Gathering Point - Additional Requirements**					
02.02.01	Is it ensured, that sustainable raw material is only collected from farms/plantations, which have completed and signed the appropriate ISCC self-declaration/ self-assessment?	Verify whether the appropriate ISCC self-declaration / self-assessment form has been completed and signed. Compare dates of incoming deliveries with the date the self-declaration has been signed. Compare deliveries, self-declarations and the list of farms/plantations.	Delivery notes, weighbridge tickets self-declarations, contracts, list of farms/plantations			
02.02.02	Are the amounts of sustainable raw material supplied by the farm/plantation plausible?	Compare the amounts supplied with the size of the farm/plantation. Verify plausibility of amounts.	Contracts, invoices, weighbridge tickets, delivery notes, self-declaration			
02.03.	**Collecting Point and Central Office (Group certification of Points of Origin) - Additional Requirements for Main Audits**					
02.03.01	Is it ensured, that waste/residue material is only collected from points of origin, which have completed and signed the appropriate self-declaration?	Check whether the appropriate self-declaration has been completed in and signed. Compare dates of incoming deliveries with the date the self-declaration has been signed. Compare deliveries,	Delivery notes, waste transfer notes, self-declaration, contracts, list of points of origin			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		self-declarations and the list of points of origin. Verify if the point of origin really exists at the provided address.				
02.03.02	Are the amounts of waste/residue material produced and/or supplied by the points of origin plausible?	Compare the collected amounts with the size and the type of point of origin. Compare the amounts collected with the amounts of other points of origin that are similar in size and type. Verify if there is indication for deliberate generation of waste.	Contracts, invoices, weighbridge tickets, delivery notes for collected amounts, Self-declaration			
02.03.03	Is it ensured that the material collected, can be covered under ISCC EU waste/residue process?	Verify if the material collected is on the ISCC list of eligible material (ISCC EU), or approved by ISCC prior to certification (ISCC PLUS). Check if the material is marked as eligible for certification under the W/R process.	Delivery documents, ISCC list of material			
02.03.04	Is it ensured that the material is classified/declared correctly and truly?	Verify if the classification/declaration of the incoming material is correct. Check what kind of waste or residue originates at the Point of Origin and how this was sold/declared. Check respective documentation (e.g. operation license of the Collecting Point, waste transfer notes, delivery documents, etc.). In case of UCO: Verify if it is entirely of vegetable origin, or entirely or partly of animal origin In case of animal fat / tallow: Verify if the correct category according to the respective EU regulation has been applied and if there is evidence from the competent authority for the category (e.g. health certificate signed by an official veterinarian/inspector). If there is no official evidence of the category, the material must be classified as "uncategorized animal fat / tallow". In case of CPs collecting plastic waste: verify if self-declaration for Mixed Plastic Waste (MPW) is used.	EU Waste Catalogue, Waste codes, ISCC EU list of materials, operation permit/license, health certificates, delivery documents, waste transfer notes			
02.03.05	In case of a landfill gas processing plant: Is it ensured that the auditor or staff of the certification scheme can examine the delivery of landfill gas e.g. by conducting on-site verification at the landfill gas operation if they consider this necessary sufficiently verified?	Check, if the requirements for such verification are given by signing the self-declaration or via access to the landfill gas operation.	Actual and signed self-declaration. Verification of access to the landfill gas operation			
02.04.	**Storage Facilities and Dependent Collecting Points (only applicable for operational units audited as a part of a sample)**					

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
02.04.01	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			
02.04.02	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			
02.04.03	Is it ensured that the information from delivery documents for incoming and outgoing material match with the weighbridge protocols?	Compare weighbridge protocols and delivery notes for specific batches.	Weighbridge protocol, delivery notes			
02.04.04	Do the storage facilities contain the amount of material they should contain according to the inventory?	Check if tanks or silos contain the amount of material they should contain according to the inventory.	Inventory, on-site check of facilities			
02.05.	**Processing Unit - Additional Requirements**					
02.05.01	Does the periodic production report or another relevant reporting contain the necessary information?	Type of sustainable raw material, quantities of sustainability attributes of the sustainable raw material (e.g. "ISCC Compliant"); Conversion factors/yields; Type and quantity of sustainable product, including further sustainability attributes of product (e.g. "ISCC Compliant"); Type and quantity of co-products (if necessary for determining the allocation factor and not available from other sources); Quantities of wastes, residues, losses etc. (if necessary and not available from other sources); Production date (if necessary or dedicated batches need to be identified); Allocation factor (if not available from other sources); Declaration whether GHG total default value, GHG disaggregated default values, actual GHG values or a combination of disaggregated default values and actual GHG values for the different emission formula elements (e.g. from extraction or cultivation, transport & distribution, processing, etc.) were applied (for ISCC PLUS only relevant the GHG emission add-on "GHG Emissions" is applied).	Reporting system, production reports, quality management system			
02.06.	**Co-processing - Additional Requirements**					

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
02.06.01	Is the internal process of the co-processing facility adequately documented?	Information should include a brief process description, biogenic and fossil input materials, the main product, co-products, residues and losses within the process, flow charts etc.	Relevant documentation			
02.06.02	Does the periodic production report or another relevant reporting contain the necessary information?	- Type of sustainable bio-based raw material, quantities of sustainable bio-based and circular raw material, sustainability attributes of the sustainable raw material (e.g. ISCC compliant) - Bio-yields/ sustainable share of the Co-processing Facility - Type and quantity of sustainable bio-based product, including further sustainability attributes of product (e.g. ISCC compliant) - Type and quantities of co-products (if necessary for determining the allocation factor and not available from other sources) - Quantities of wastes, residues, losses etc. (if necessary and not available from other sources) - Production date (if necessary or dedicated batches need to be identified) - Declaration whether GHG default value or individual GHG calculation was applied If individual GHG calculation was applied: - Allocation factor (if not available from other sources)	Periodic reporting system			
02.06.03	Is the quantity of products declared as bio-based and sustainable since the previous audit available and consistent?	Identify the relevant quantities for the period since the previous audit from reporting and compare with quantities on delivery notes or calculation of bio-output (please state the exact quantity under "findings").	Periodic reporting system			
02.06.04	Is ensured that different raw materials are kept separately in the bookkeeping?	Verify if different raw materials are kept separately within the bookkeeping.	Bookkeeping			
02.06.05	Is ensured that the bookkeeping allows to uniquely identify and assign sustainability characteristics to individual (incoming and outgoing) batches of bio-based outputs?	Verify if individual batches can be uniquely assigned with sustainability characteristics (such as type of feedstock, quantity, country of origin/cultivation, GHG emissions, waste/residue status, ISCC compliance or EU RED compliance) based on the (received and issued) sustainability declarations or Proofs of Sustainability.	Bookkeeping, sustainability declarations received (delivery documents), sustainability declarations or Proofs of Sustainability issued			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
02.06.06	ISCC EU: Have EU Member States requirements for co-processing been followed (where applicable)?	Check destination markets for bio-outputs and if certain requirements apply in those markets (e.g. with respect to approach of calculating bio-yield or attribution of bio-output).	Reports on destination of final biofuels. Reports on bio-yield determination and application in daily operation (internal reporting)			
02.06.07	ISCC EU: Was one of the following approaches followed to determine the bio-yield in simultaneous co-processing?	Approaches for co-processing: a) Energetic determination b) Determination through the efficiency/losses of a process; or c) 12C / 14C analyses Applied method identified and consistent. If different approaches have been applied and result in two different bio-yields, the most conservative approach should be followed.	Reports on bio-yield determination and application in daily operation (internal reporting)			
02.06.08	For ISCC PLUS: Was one of the following approaches used to determine the sustainable share in co-processing?	Approaches: A) Mass determination B) Energetic determination C) Trace-the-Atoms D) 12C/ 14C Analysis Applied method is identified and consistent.	Reports on determination of the sustainable share and application in daily operation (internal reporting)			
02.06.09	For ISCC PLUS: In case of A) Mass determination	Verify if the following procedure was followed to determine the sustainable share: · Determine the typical amounts (in mt) of all relevant sustainable and fossil inputs and outputs of the co-processing · Divide the amount of all outputs by the amount of all inputs. The result is the conversion factor of the process · The conversion factor of the process is multiplied with the amount of the sustainable input to determine the sustainable share	Reports on quantities of different inputs and outputs, lower heating values, calculation methodology for weighting factor and bio-yield.			
02.06.10	ISCC EU: In case that a) bio-yield is energetically determined	Verify if the following procedure was followed to determine the weighting factor and the bio-yield: · Determine typical amounts of all relevant bio-based and fossil inputs and outputs of the simultaneous co-processing · Multiply the quantities of different inputs with respective lower heating values of inputs to determine energy content	Reports on quantities of different inputs and outputs, lower heating values, calculation methodology for weighting factor and bio-yield.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		· Determine weighting factor of bio-based inputs by dividing energy content of sustainable bio-inputs by total energy content of all inputs · Apply weighting factor to outputs The bio-yield is calculated by dividing the amount of calculated bio-output by the amount of bio-input.				
02.06.11	For ISCC PLUS: In case of B) Energetic determination	Verify if the following procedure was followed to determine the sustainable share: · Determine the typical amounts (in MJ/ kWh) of all relevant sustainable and fossil inputs and outputs of the co-processing · Multiply the quantities of all inputs and outputs with the respective lower heating values to determine the energetic content · Divide the energy content of all outputs by the energy content of all inputs. The results is the conversion factor of the process The conversion factor of the process is multiplied with the amount of the sustainable input to determine the sustainable share	Reports on quantities of different inputs and outputs, lower heating values, calculation methodology for weighting factor and sustainable share.			
02.06.12	ISCC EU: In case that b) bio-yield is determined through the efficiency/losses of a process	Verify if the following procedure was followed to determine the bio-yield: · In an experimental set up determine specific outputs of varying bio/fossil input shares and typical losses (water, waste gases) · Based on that, determine amounts of incoming bio-based raw material as well as output amounts and typical fractions of outputs for a 100% bio-process · Calculate total bio-output by subtracting losses of the 100% bio-process from the total bio-based input The bio-yield is calculated by dividing the amount of calculated bio-output by the amount of bio-input	Reports from experimental set ups or testing on quantities of different inputs, outputs and losses of varying bio/fossil input shares, calculation methodology for bio-yield			
02.06.13	For ISCC PLUS: In case of C) Trace-the-Atom	Verify if the following procedure was followed to determine the sustainable share: · Determine the equation of the chemical reaction of the sustainable input material to the relevant output of the co-processing. The	Reports on quantities of different inputs and outputs, documentation on chemical reactions, operational data			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		determination shall be based on operational data of the processing unit · Determine the atoms/ molecules being incorporated from the sustainable input into the relevant output molecular · Divide the molecular weight of the incorporated atoms/ moleculs by the molecular weight of the whole product to determine the specific share of the chemical reaction · Determine the overall efficiency of the processing unit by dividing the total amount of all output by the total aount of all inputs · Multiply the overall efficiency of the processing unit with the specific share of the chemical reaction to deterime the conversion factor The conversion factor of the process is multiplied with the amount of the sustainable input to determine the sustainable share				
02.06.14	ISCC EU: In case that c) bio-yield is determined by 12C or 14C analyses	Verify, whether the following approach was followed: · 12C or 14C analysis of a known raw material mixture of bio-based and fossil origin · 12C or 14C analysis of the respective product pool of the known input mix; either in experimental tests or, if possible, in daily operations · Bio-yield based on calibrated 12C or 14C results: Divide amount of bio-product according to 12C or 14C analysis by the amount of bio-based inputs according to 12C or 14C analysis · Under certain conditions (e.g. for certain inputs like municipal solid wastes or tires) it might also be possible to do 12C or 14C analysis for the outputs only and use the resulting fraction of bio-based products during daily operations. Verify whether 12C or 14C measurements have been repeated under different conditions (e.g. different shares of bio-based inputs) in order to adapt overall bio-yield for different bio/fossil input ratios.	Continuous 12C or 14C analyses for feedstock mixture of biobased and fossil origin and respective product pool			
02.06.15	For ISCC PLUS: In case of D) 12C/ 14C Analysis	Verifiy, if the following procedure was followed to determine the sustainable share:	Continuous 12C / 14C analyses for feedstock mixture of bio-based and			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		· 12C/ 14C analysis of a known raw material mixture of bio-based and fossil origin · 12C/ 14C analysis of the respective output; either in experimental test or, if possible, in daily operations · Determine the sustainable share based on the results of the bio-based content of the respective output/ product	fossil origin and respective product pool			
02.06.16	Were the 12C or 14C measurements to determine typical bio-based outputs conducted based on the standard tests ASTM D6866 or CEN/TS 16640 and on one of the three accepted methods?	Determine, whether 14C measurements were conducted based on either ASTM D6866 or CEN/TS 16640 and on one of the three accepted methods: - Proportional Scintillation Method (PSM), - Beta Ionisation (BI) or - Accelerated Mass Spectrometry (AMS). If under experimental conditions: Compare co-process and the conditions of it with conditions for which 14C analyses have been carried out. If a fuel measurement & sampling (FMS) regime was applied at the start of a given process, check whether regime is legitimate.	14C analyses laboratory test results, Process diagram and assumptions for 14C analyses, if applicable "fuel measurement & sampling (FMS) regime"			
02.06.17	ISCC EU: Has the bio-yield of the Co-processing Facility been determined correctly?	The bio-yield has been determined: - Site-specific and - Process specific (i.e. for the process within a site, where the bio-based input material is actually used). - Either during daily operations or where not possible under specific test conditions or in an experimental set up. (For further verification of bio-yield calculation please see questions 16ff.) The bio-yield has been applied correctly during daily operations in order to calculate the amount of bio-outputs from a given amount of bio-inputs.	Reports on bio-yield determination and application in daily operation (internal reporting)			
02.06.18	For ISCC PLUS: Has the determination of the sustainable share of the co-processing facility been calculated correctly?	The sustainable share has been determined: · Site specific · Based on operational data The sustainable share has been determined either based on operational data being measured/ monitored regularly or where not possible under specific test conditions or in an experimental set up. The sustainable share has been applied correctly during regular operations in order to	Reports on determination of the sustainable share and application in daily operation (internal reporting)			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		calculate the amount of sustainable output from a given amount of sustainable input.				
02.06.19	ISCC EU: Has the bio-yield been applied correctly during daily operation?	Verify if the bio-yield has been correctly applied for incoming sustainable bio-based input materials. Where inputs and outputs are clearly linked (in time or physically) and thus amounts of in- and outputs can be assigned to each other, as an alternative to calculate the bio-yield it would be also possible to designate the share of sustainable bio-based energy content in the inputs directly to the outputs.	Reports on bio-yield, amount of bio-based input, amount of output produced, amount of output sold as bio-based.			
02.06.20	ISCC PLUS: Has the sustainable share been applied correctly during daily operation?	Verify if the sustainable share is correctly applied for incoming sustainable input materials in order to calculate the output (as long as input mix is similar to that used for 14C analysis).	Reports on sustainable share, amount of sustainable input, amount of output produced, amount of output sold as sustainable.			
02.06.21	ISCC EU: Has the respective bio-yield been applied correctly to calculate the quantity/amount of outgoing bio-products?	Verify if the bio-yield is correctly applied for incoming sustainable bio-based input materials in order to calculate the bio-output.	Reports on bio-yield, amount of bio-based input, amount of output produced, amount of output sold as bio-based.			
02.06.22	ISCC PLUS: Has the respective sustainable share been applied correctly to calculate the quantity/amount of outgoing products?	Verify if the sustainable share has been correctly applied for incoming sustainable input materials. Where inputs and outputs are clearly linked (in time or physically) and thus amounts of in- and outputs can be assigned to each other, as an alternative to calculate the sustainable share it would be also possible to designate the share of sustainable energy content in the inputs directly to the outputs.	Reports on sustainable share, amount of sustainable input, amount of output produced, amount of output sold as sustainable			
02.06.23	ISCC EU: Has the calculated bio-output been correctly attributed to the different product fractions?	Within ISCC two different approaches for attributing the bio-output are possible: · Equal proportioning to all relevant outputs · Attribution to a specific product In cases where only the bio-yield of one output has been determined, e.g. by 12C or 14C measurements for a specific product, only the determined bio-content of this specific product can be sold as such.	Reports on bio-yield determination and application in daily operation (internal reporting)			
02.06.24	For ISCC PLUS: Has the calculated sustainable share been correctly attributed to the different outputs of the unit?	Within ISCC PLUS, free attribution of the sustainable share to one or several outputs is possible. The attribution has been determined to	Reports on determination of the sustainable share and application in daily operation (internal reporting)			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		outputs for which it is chemically/ technically possible, that the sustainable input molecules/ atoms are included. In cases where the sustainable share in the output has been measured e.g. by 12C/ 14C measurements for a specific product, only the determined sustainable content of this specific product can be sold/ claimed as such.				
02.06.25	Was the mass balance calculated correctly for every individual feedstock?	Conduct respective control calculation based on the respective reporting for every bio-based raw material (e.g. palm, rapeseed). Add the quantity of sustainable bio-based input material in stock (at the beginning of the period) and the incoming sustainable bio-based input material for the entire period. Multiply this sum with the determined bio-yield for this period and add the stock of the sustainable bio-output (at the beginning of the period). This is result A. Determine the quantity of outgoing sustainable bio-output during this period (Result B). Result B must be equal or smaller than result A. Check also individually for different sustainability characteristics (e.g. type of feedstock, country of origin, GHG emissions, "ISCC Compliant" and "EU RED Compliant" materials).	Calculation of balancing period			
02.06.26	Was the credit for sustainable bio-output to be transferred into the next mass balance period calculated correctly?	Check credit calculation based on above balancing calculation figures. Subtract B from A (=C) and compare with inventory level D of sustainable and non-sustainable bio-based material. Only positive credits can be transferred into the next mass balance period. Credit is equal D if C is larger than D Check individually for "ISCC Compliant" and "EU RED Compliant" materials.	Credit C was calculated correctly. ISCC EU: Transferred credit is equal to C, when C is equal to or smaller than D; Credit is equal to D if C is larger than D ISCC PLUS: Transferred credit is equal to C			
03.	**Mass Balance**					
03.01.	**General Requirements (to be completed for main and sample audits, not relevant for paper traders)**					
03.01.01	Was the mass balance calculated correctly? (If the system user is certified for multiple scopes, mass balances should be kept for each scope separately).	Indicate in "Findings" which mass balance period(s) (beginning and end date of the period) were verified during the audit. Indicate at least	Result B is equal or smaller result A	**Indicate the mass balance period(s) (beginning and end date of the period) verified during the audit.**		

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		one (reproducible) transaction which has been verified (audit trail). Conduct respective control calculation based on the respective reporting: Determination of A (available sustainable material): 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 (applicable for processing units) Determination of B (sustainable output): Determine the quantity of outgoing sustainable products during this period. - Result B has to be equal to or smaller than result A Also individually check if separate mass balances are kept for "ISCC Compliant" material and materials with different sets of sustainability characteristics (if applicable). ISCC PLUS: Check for circular / bio-based materials individually (if applicable)		**Indicate at least one verified (reproducibly) transaction (audit trail):**		
03.01.02	Was the credit for sustainable material to be transferred into the next mass balance period calculated correctly?	Only positive credits can be transferred into the next mass balance period. Check credit calculation based on above mass balance calculation figures. - Credit C = A – B: Subtract B from A ISCC EU: Compare result C with inventory level D of sustainable and non-sustainable material at the end of the mass balance period. It is only possible to transfer the amount of credits C into the next mass balance period as physical material D (sustainable and non-sustainable) is in stock. Only positive credits can be transferred into the next mass balance period. Producers, traders and processors of biomethane generally do not store the gas in the caverns but use the gas grid (transport) for storing. In these cases, the limitation of sustainable credit transfer to physical "inventory" at the location shall not be applied.	Credit C was calculated correctly. ISCC EU: Transferred credit is equal to C, if C is equal to or smaller than D; Credit is equal to D if C is larger than D ISCC PLUS: Transferred credit is equal to C			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Check individually for ISCC compliant "ISCC Compliant" materials. ISCC PLUS: The transfer of positive credits C into the next mass balance period is possible regardless of the amount of material in stock D (sustainable and non-sustainable) at the end of the mass balance period.				
03.01.03	Is the quantity of output material declared as sustainable since the previous audit available and consistent?	Identify the relevant quantities for the period since the previous audit from reporting and compare the quantities on delivery notes or mass balance calculation. Compare quantities of "ISCC Compliant" products with ISCC acquired raw materials.	Delivery documents, sustainability declarations, contracts			
03.01.04	Is it ensured that different raw materials are kept separately in the mass balance?	Verify if different raw materials are kept separately within the mass balance calculation (raw material specific mass balance).	Mass balance			
03.01.05	Is it ensured that the mass balance allows to uniquely identify and assign sustainability characteristics to individual (incoming and outgoing) batches?	Verify if individual batches can be uniquely assigned with sustainability characteristics (such as type of feedstock, quantity, country of origin/cultivation, GHG emissions, waste/residue status) based on the (received and issued) sustainability declarations or Proofs of Sustainability.	Mass balance calculation, sustainability declaration received (delivery documents), sustainability declarations or Proofs of Sustainability issued.			
03.01.06	Is it ensured that no "double claiming" of sustainable material occurs (i.e. selling incoming sustainable material twice with the same sustainability characteristics)?	Compare total incoming raw material (sustainable and non-sustainable) and the total amount declared as sustainable. In case more than one certification system is used, control mass balance (and if necessary, the supporting delivery documents, Proofs of Sustainability, traceability databases, etc.) of other certification systems. Verify that material is not declared as sustainable under more than one system. Verify that the total amount of sustainable output under all certification schemes combined, matches the amount of sustainable input. Check if biogas/biomethane is sold into other markets with the option of further incentive schemes (e.g. biomethane for heating).	Mass balance under all sustainability certification systems, reporting system, delivery documents, Proofs of Sustainability, databases. For gaseous biomass: The environmental attributes associated with the sustainable output are not claimed twice. The ISCC statement on the double claiming of environmental attributes is signed.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		If yes, check if the operation unit is taking part in other incentive scheme focussing on benefits for environmental attributes. Check if any environmental attributes like "sustainable", "certified", "bio-based", etc. are assigned to other volumes of non-sustainable, fossil, renewable or other gases.				
03.01.07	ISCC PLUS: Was the credit transfer between different sites done correctly (only applicable for processing units and storage facilities)?	Verify if the transfer of credits was conducted according to the ISCC requirements. Under ISCC PLUS the credit transfer is possible between sites for certified processing units and storage facilities under the following conditions: - Supplier and recipient of credits must be part of the same company/corporate group/JV - Sites must be located within national borders, or within neighbouring countries (sharing an inland border) - Applicable only for the same kind of product - Mass balances must be kept site-specific - ISCC certification must be in place for all sites - Certificates must be issued by the same certification body	Reporting system, mass balance calculation, documentation of credit transfer between sites			
03.02.	**Processing Unit – Additional Requirements**					
03.02.01	Is the conversion factor calculated correctly (for all types of sustainable material processed)?	A conversion factor describes the change in quantity of a specific material that occurs due to processing of the respective material at a specific site. This means, that conversion factors and the resulting changes of quantities have to be site-specific and product-specific. Conversion factors are based on actual data (e.g. processing or production data). The conversion factor of a specific product for a certain period is defined as follows: C (%) = Ao/Ai * 100 C: Conversion factor Ai: Amount of the process input material Ao: Amount of output yielded by the internal process based on input Ai Also see ISCC document 203 chapter 4.3.1.	Amounts of input and output, production reports, process descriptions, etc.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
03.02.02	Has the respective conversion factor been taken into account for each outgoing product?	Verify if the conversion factor has been taken into account correctly for each product. The amount of sold or withdrawn sustainable products within one period should not be larger than the product of the amount Ai going into the process multiplied by the conversion factor C. The allocation of sustainability characteristics to outgoing batches is limited by the conversion factor relevant for the biofuel related supply route. Example: An oil mill is converting rapeseed into rapeseed oil and rapeseed meal. If the oil yield (i.e. the conversion factor for the biofuel related supply route) is 40%, then for 1000 tons of rapeseed input material the sustainability characteristics can be allocated to 400 tons of the rapeseed oil output. It is not possible to assign additional credits from the 600 tons of rapeseed meal to the oil. Also see ISCC 203 chapter 4.2.1.	Conversion factor, amount of input, amount of output produced			
03.02.03	Is it ensured, that sustainability credits are allocated equally to all products and co-products according to the conversion factor?	Verify the allocation factor and if sustainability credits are allocated correctly.	Allocation factor			
03.02.04	Is it ensured, that the production capacity and the produced amounts of sustainable and non-sustainable material are plausible?	Verify if the production capacity and the produced amounts of sustainable and non-sustainable material are plausible.	Plant operation procedure, QM system, production reports			
03.03.	**Processing Unit - Biogas Plant**					
03.03.01	Is it ensured that the operations log book (operations diary) contains all relevant data on substrate input and that biogas output of the plant is measured and documented?	Verify if the biogas plant documents the substrates input for the biogas plant on a daily basis. Check if the documentation includes information on the amount and the quality of each of the substrates processed in the biogas plant (substrate origin, dry matter, assigned GHG value)? Verify if the biogas output is measured and documented.	Reporting system (operation log book/operation diary), delivery notes for incoming deliveries, production reports			
03.03.02	Is ensured that the biogas output measured corresponds with the amount of substrates processed?	Check the amount of biogas output measured. Calculate the amount of biogas produced based on the amount of substrates processed. Verify if the result of the calculation is plausible and corresponds to the amount of biogas produced. Differences shall be explained.	Company documentation on energy output and substrate processed, publications on energy content of substrates in biogas plants. The energy content of biogas produced (measured) corresponds			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Check if the conversion factors used for the calculation of the yield (biogas output) are correct. Verify if these factors correspond with current scientific publications? (Verification of the conversion factors e.g. using KTBL-values published in "Faustzahlen für die Landwirtschaft")	to the energy content of the substrates processed and the energy content of the biogas (calculated).			
03.03.05	Are inefficient methane emissions minimized using one of the following measures:	Verify construction plan, technical maps and plans of the biogas plant. Are structural modifications visible? Is an actual operational permit available? Visual verification of the measures	Operational permit. Latest environmental report of the biogas plant.			
03.03.10	Is it ensured that no additional natural gas is blended into the bio-based gas processed or into the biomethane?	Verify if natural gas or other gases are additionally blended into the biomethane processing plant. Verify if the existing pipeline system exclusively transports landfill gas or biogas to the biomethane processing plant. Verify that solely landfill gas or biogas is processed into biomethane. Verify that natural gas is not claimed as bio-based to create sustainability credits.	Visual verification of the existing pipeline system transporting biogas from the biogas digester or landfill gas from a landfill operation to the biomethane processing plant			
03.04.	**Processing Unit - Biomethane Plant**					
03.04.01	Is it ensured that the total amount of biomethane being produced corresponds to the amount of landfill gas/biogas processed?	Compare, if the amount of landfill gas/biogas processed (measured or estimated) corresponds to the amount of biomethane produced. If the conversion rate is fluctuating (e.g. in the case of conversion of landfill gas to biomethane) this shall be explained. Check if the amount of biomethane produced corresponds to the gas (biogas, landfill gas) input?	Reporting system, delivery notes, production reports. The biomethane output is measured and documented. The conversion factor for the processing of landfill gas into biomethane does not exceed 0.5 +/- 5%			
03.04.02	Is the amount of sustainable biomethane fed into the grid measured and documented?	Verify the documentation on sustainable biomethane fed into the gas grid. Check, if the amount of sustainable biomethane fed into the grid is smaller or as high as the amount of sustainable biomethane delivered	Reporting system, delivery notes, company owned data base. The amount of sustainable biomethane fed into the grid is smaller or as high as the amount of sustainable biomethane taken out of the grid.			
03.04.03	Is it ensured, that the plant feeding biomethane into the grid is physically connected with the economic operator taking the biomethane out of the grid?	Check, if both economic operators (biogas processing plant, operation unit receiving the biomethane e.g. biomethanol plant) are physically connected via the gas grid	Documentation on the gas grid network (e.g. maps), list of recipients of biomethane			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
03.04.04	Is it ensured that the quantities of biomethane fed into and taken out of the gas grid are documented by the respective operational unit?	Check if a grid feed meter is available, working and calibrated on a regular basis. Check of the grid feed meter is measuring the biomethane fed into the grid. Check if these measurements on the amount of sustainable biomethane fed into the gas grid are documented. Check if the amount of sustainable biomethane fed into the gas grid and taken out of the gas grid are controlled and verified by a competent or public authority.	Documentation on the calibration procedure. Valid calibration sticker/seal. Reporting system on the amount of biomethane injected into the grid. Documentation, reporting on the verification of biomethane transported via the gas grid by a competent third party organisation			
03.04.05	Is it ensured that no additional natural gas is blended into the bio-based gas processed or into the biomethane?	Verify if natural gas or other gases are additionally blended into the biomethane processing plant. Verify if the existing pipeline system exclusively transports landfill gas or biogas to the biomethane processing plant. Verify that solely landfill gas or biogas is processed into biomethane. Verify that natural gas is not claimed as bio-based to create sustainability credits.	Visual verification of the existing pipeline system transporting biogas from the biogas digester or landfill gas from a landfill operation to the biomethane processing plant			
04.	**Physical Segregation**					
04.01.	**General Requirements (to be completed for main and sample audit only in case physical segregation is applied. Not applicable for paper traders)**					
04.01.01	Is it ensured that only material is declared as sustainable that was received as sustainable and that the sustainability characteristics for the outgoing material comply with the sustainability characteristics of the incoming material?	Check documents for incoming and outgoing deliveries.	Delivery documents, sustainability declarations			
04.01.02	Are the relevant sustainability characteristics that shall be segregated included in the relevant documents and processes of the company?	Check if the company has clearly defined and documented, which sustainability characteristics shall be segregated. Sustainability characteristics include but are not limited to: - Raw material - Country of origin of the raw material - waste /residue status - GHG emission value (ISCC PLUS: Only applicable if the add-on "GHG emissions" is used) - Claim "ISCC Compliant" or "EU RED compliant" (if applicable) - Applied add-ons Verify if the segregated sustainability characteristics are stated clearly and correctly on	Bookkeeping, process descriptions, delivery documents, sustainability declarations.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		the incoming and outgoing sustainability declarations.				
04.01.03	Is the quantity of output material declared as segregated sustainable since the previous audit available and consistent?	Identify the relevant quantities for the period since the previous audit from reporting and compare the quantities on delivery notes or bookkeeping. Compare quantities of "ISCC Compliant" products with ISCC acquired raw materials.	Delivery documents, sustainability declarations, contracts			
04.01.04	Is it ensured that segregated sustainable material is not mixed with non-sustainable material?	Conduct on-site audits in order to verify whether physical segregation (either via parallel processes or sequential processes) seems reasonable and appropriate. Verify if sustainable and non-sustainable materials are kept physically segregated and are not mixed physically.	Spot checks, Quantities identified and consistent			
04.01.05	Is it ensured that the sustainability characteristics that shall be segregated are kept separately in the bookkeeping?	Verify if different segregated sustainable materials are kept separately in the bookkeeping.	Bookkeeping			
04.01.06	Is it ensured that the bookkeeping allows to uniquely identify and assign sustainability characteristics to individual (incoming and outgoing) batches?	Verify if individual batches can be uniquely assigned with sustainability characteristics (such as type of feedstock, quantity, country of origin/cultivation, GHG emissions, waste/residue status) based on the (received and issued) sustainability declarations or Proofs of Sustainability.	Bookkeeping, sustainability declaration received (delivery documents), sustainability declarations or Proofs of Sustainability issued.			
04.01.07	Is it ensured that no "double claiming" of segregated sustainable material occurs (i.e. declaring incoming sustainable material twice with the same sustainability characteristics)?	Compare total incoming raw material (sustainable and non-sustainable) and the total amount declared as sustainable. In case more than one certification system is used, control mass balance (and if necessary the supporting delivery documents, Proofs of Sustainability, traceability databases, etc.) of other certification systems. Verify that material is not declared as sustainable under more than one system. Verify that the total amount of sustainable output under all certification schemes combined, matches the amount of sustainable input. Check if biogas/biomethane is sold into other markets with the option of further incentive schemes (e.g. biomethane for heating). If yes, check if the operation unit is taking part in other	Quantities received under all sustainability certification systems, reporting system, delivery documents, Proofs of Sustainability, databases. For gaseous biomass: The environmental attributes associated with the sustainable output are not claimed twice. The ISCC statement on the double claiming of environmental attributes is signed.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		incentive scheme focussing on benefits for environmental attributes. Check if any environmental attributes like "sustainable", "certified", "biobased", etc. are assigned to other volumes of non-sustainable, fossil, renewable or other gases.				
04.02.	**Processing Unit - Additional Requirements**					
04.02.01	Is the conversion factor calculated correctly (for all types of sustainable material processed)?	Divide amount of main product by the amount of all process raw materials and multiply with 100.	Conversion factor calculated correctly and applied to input and products			
04.02.02	Has the respective conversion factor been applied to calculate the amount of each outgoing product?	Verify if the conversion factor has been applied correctly for each product.	Conversion factor, amount of input, amount of output produced			
04.02.03	Is it ensured, that the production capacity and the produced amounts of sustainable and non-sustainable material are plausible?	Verify if the production capacity and the produced amounts of sustainable and non-sustainable material are plausible.	Plant operation procedure, QM system, production reports			
05.	**Greenhouse Gas Emissions**					
05.01.	**Processing Unit Requirements**					
05.01.01	In case company applied total default values for products: Is application of the total default value in line with the RED and ISCC requirements?	Verify whether the GHG information fits into the category from which the total default value was chosen and if total default value fulfils the required GHG emission savings. Especially relevant for: − Non-EU corn ethanol (no default available) − Ethanol plants (availability of different total default values for different energy systems) − Palm oil mills (use of total default value only possible if methane capture is in place). − Total default value for biodiesel from soybean (does not reach minimum GHG saving requirements) If the company or its raw materials do not fulfil the requirements, the application of the total default value is not possible	Documentation of the GHG value Compare value with the default values as published in Annex V RED Layout plant, If relevant on-site verification: e.g. Palm oil mill: Methane capturing visible, no leakages visible, state of the art technology and maintenance proven by producer manuals, service reports etc. e.g. ethanol plants: energy system			
05.01.02	In case company applied disaggregated default values for products: Is application of the disaggregated default value in line with the RED and ISCC requirements?	Verify that the statement "Use of disaggregated default value" is used separately for the relevant calculation formula elements. Verify whether the input material fits into the category from which the disaggregated default value was chosen. Especially relevant for:	Documentation of GHG value. Compare value with the RED values Layout plant, If relevant on-site verification: e.g. palm oil mill: Methane capturing visible, no leakages visible, state of the art technology			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		− Non-EU corn (no disaggregated default available) − Ethanol plants (availability of different defaults values for different energy systems) − Palm oil mill (use of disaggregated default value only possible if methane capture is in place). If the company or its raw materials do not fulfill the requirements, the application of the disaggregated default value is not possible.	and maintenance proven by producer manuals, service reports etc. e.g. ethanol plants: energy system			
05.01.03	In case company applied actual GHG values: Is it ensured that the GHG values for incoming materials comply with ISCC requirements?	Check for the incoming materials, which elements of the calculation formula were provided as actual GHG values. Verify if actual GHG values were provided in kg CO2eq per dry-ton of incoming material. If not provided per dry-ton product calculation of kg CO2eq per dry-ton shall be based on the moisture content measured after delivery, or if this is not known, on the maximum value allowed by the delivery contract. Verify that on the sustainability declaration of the supplied input, the processing emissions (ep) are reported as actual value (in kg CO2eq per dry-ton). In case the emission value does not fulfill this requirement, it shall be downgraded to total default or disaggregated default value (only possible if total or disaggregated default values are available and can be applied. Information about upstream processing unit are available and can be verified by the auditor (e.g. palm biodiesel: Information on methane capture methodology of oil mill).	Documentation GHG value. Compare value with the RED values. Compare with NUTS2 table "Values reported to the Commission by the Member States implementing Article 19 (2) RED„ and identify Member State and respective NUTS2 value, which is applicable for feedstock. Values reported in red in the table are in dry-ton.			
05.01.04	ISCC EU: Emissions of incoming material: Has no aggregation of different GHG values for incoming materials taken place within the bookkeeping documents, even if the raw material is of the same kind and from the same origin? ISCC PLUS: Emissions of incoming material: Were GHG values aggregated and averaged correctly (if applicable) (aggregation and averaging of GHG values is only possible for the same kind of input material)	Verify incoming batches in bookkeeping documents for their respective GHG values. Note that the highest GHG emission value (of the worst performing batch) can also be used for the entire input (if other sustainability characteristics are identical). Verify incoming batches in bookkeeping documents for their respective GHG values. Note that also the highest GHG emission value (of the least performing batch) can also be used for the entire input (if other sustainability characteristics are identical).	Files with GHG calculations (databases, excel files, etc.) Highest GHG value for all batches has been used, or verification that no aggregation/ averaging of GHG values took place. Files with GHG calculations (databases, excel files, etc.) Aggregation and averaging were calculated correctly, or highest			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Verify if aggregation and averaging was calculated correctly	GHG value for all incoming material of the same kind was used			
05.01.05	GHG information on sustainability declaration of the incoming and outgoing materials of the last year: Have the GHG values been stated correctly on the sustainability declarations for incoming raw materials and outgoing products?	Verify whether GHG values were reported separately on the sustainability declaration for the different GHG emission formula elements (if applicable): - Extraction or cultivation of raw materials (eec) - Carbon stock change due to land use change (el) - Processing (ep) - Transport and distribution (etd) - Savings from soil carbon accumulation via improved agricultural management (esca) - Savings from carbon capture and geological storage (eccs) - Savings from carbon capture and replacement (eccr) - Savings from excess electricity from cogeneration (eee) If default values were used, verify if correct statements were made (e.g. "Use of total default value", "Use of disaggregated default value for transport & distribution" etc.) If actual GHG values were used, verify if they were provided in kg CO2eq per dry-ton main product including: - All upstream emissions and allocations up to and including the unit issuing the delivery note - Means of transport - Transporting distance Please note: The RED requests that information on actual GHG emission values has to be provided for all relevant elements of the GHG emission calculation formula. If specific elements are zero (e.g. for waste/residues eec = 0, and el = 0) these elements are not relevant and thus are not obligatory.	Delivery notes, sustainability declarations, internal reporting, mass balance			
05.01.06	Has the data basis for the GHG calculation of upstream transport been determined correctly?	Verify whether the following input data has been gathered correctly on-site and is plausible: - Mode of transport - Average transport distance loaded and unloaded per mode of transport	Internal reporting system, information from suppliers or transporters and documentation regarding unloaded distances.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		- Total amount of transported raw material per mode of transport - Feedstock Factor (ratio of dry-ton raw material (input) required to make one dry-ton output product) - Allocation Factor (relation of the total energy content of the main output-product to the total energy content of all products, including co-products). Under ISCC PLUS other types of allocation (e.g. based on mass) are also possible. Verify whether the following data gathered from literature or databases fulfills ISCC requirements (shall be based on Directive 2009/28/EC, ISCC 205 or other official sources if available or if not available shall be based on other literature or database sources): - Fuel consumption loaded - Fuel consumption unloaded - Emission factor fuel OR - Emission factor transport type	Searates.com or other websites for distance calculation. Documentation of information, sources and publication date as far as the data is from literature or database sources. Transparent documentation of source			
05.01.07	Have GHG emissions of the upstream transport from the supplier to the company been correctly calculated?	Verify whether transport emissions have been correctly calculated	Transparent documentation of calculations and results			
05.01.08	Is the individual calculation of process GHG emissions up to date and based on consistent data?	Verify if the time period of the calculation is clearly defined and covers 12 months. Verify if the time period of the data used for the calculation is consistent with the calculation period. If for certain input data up to date values are not available, older data can be used if still representative. The GHG calculation shall be as up to date as possible and represent the previous 12 months (if possible). If the calculation does not represent the previous 12 months, the maximum deviation shall be continuously reduced to achieve a maximum deviation of two months.	GHG calculation: Indicate for which period the GHG calculation has been concluded:	**Please indicate for which period the GHG calculation has been concluded:**		
05.01.09	Have feedstock factors been correctly calculated, so that emissions of incoming raw material can be converted into emissions of products?	Verify whether the correct calculation formula for the feedstock factor has been applied: 1. Intermediates: Raw material needed to produce one dry-ton intermediate (dry-ton input/dry-ton output)	Reporting of incoming and outgoing material, conversion rates, delivery documents, process description ISCC 205: Standard LHV			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		2. Final products: Taking into account energy content (LHV) of input- and output material: MJ raw materials needed to produce 1 MJ of biofuel (ISCC EU: mandatory for final biofuels; ISCC PLUS: if applicable) Verify whether the following input data have been gathered correctly on-site and are plausible: - Calculation period - Amount of main product produced in calculation period - Amount and type of raw material consumed during calculation period - In case of final biofuel: energy content of raw material and biofuel				
05.01.10	Has the data basis for GHG calculation of process emissions been determined correctly for the calculation period?	Verify whether the following input data has been gathered correctly on-site and is plausible. Check if information of production report is consistent with the data: - Calculation period - Amount of main-products and co-products - Amount of process-specific inputs - Diesel or other fuel consumption - Electricity consumption and source of electricity (public grid, own process) - Heat consumption, fuel for heat production and type of heating system - Amount of wastes (e.g. palm oil mill effluent (POME), waste water) - Moisture content of main output-product Do the emission factors taken from databases and literature comply with the ISCC requirements and does the input data fit the process (e.g. emission factor of heat production fits fuel and type of heating system, correct units)? Data shall be based on Directive 2009/28/EC, ISCC 205 or other official sources (if available), or if not available shall be based on other literature sources. For emission factors used from other literature sources then ISCC 205 it shall be guaranteed that direct and indirect emissions were included (e.g. emissions of burning of process material and all upstream emissions). The use of alternative values	Production report, reporting of outgoing material, flow meters, plant layout and process descriptions, meters and corresponding documentation, invoices. Transparent and complete documentation of information, sources and publication date as far as the data is from literature sources or databases. For emission factors the following sources can be used: ISCC System Doucment 205, Standard Values for Emission Factors available on European Commission Transparency Platform for Biofuels.	**Please indicate how steam and heat are produced (e.g. CHP with natural gas):** **Indicate what type of electricity source has been used (e.g. national grid):**		

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		must be duly justified. In case alternative values are chosen, this must be flagged up in the documentation of the calculations in order to facilitate the verification by auditors.				
05.01.11	If methane capture devices have been used, is it ensured that they are in a good condition?	Verify the conditions of methane capturing devices on-site, eg. with respect to leakages. Verify maintenance procedures, producer manuals, and other relevant documentation.	On-site inspection and verification of device and its condition (e.g. leakages). Documentation of state-of-the-art technology and maintenance in producer manuals, service reports etc. Documents, control lists of regular revision of the device.			
05.01.12	Has excess electricity been produced from combined heat & power generation (cogeneration) implying that a credit for the related emission savings can be granted (subtracted from the total GHG emissions of the process)?	Verify whether: - A combined heat & power generation unit was used - Fuels were used other than co-products of the process - If the size of the CHP plant was notionally downgraded to the size to supply total heat for the process - The electricity production of the plant was notionally downgraded in proportion to the heat - The amount of excess electricity was correctly calculated - The emission saving from the excess electricity was correctly calculated.				
05.01.13	If a credit from excess electricity was calculated, was the credit calculated correctly?	Verify whether the following input data haves been gathered correctly on-site and are plausible. Check if information of production report is consistent with the data: − Calculation period − Steam consumption of process (MJ/yr), or (t/yr) including correct conversion factor (MJ/t) − Steam production of CHP plant (MJ/yr), or (t/yr) including correct conversion factor (MJ/t) − Electricity production of CHP plant (kWh/yr) − Notional reduction of steam production to steam consumption of process + proportional reduction of electricity production − Electricity consumption of process (kWh/yr) − Type of CHP plant − Kind of fuel used in CHP plant	- Setup, description and technical data regarding the cogeneration unit (fuel, type, size, etc.) - Production report, flow meters, technical data of the unit - Transparent and complete documentation of information, sources and publication date as far as the data is from literature sources or databases - Transparent documentation of calculation, formulas, all input data and results.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		− Yield of the main product (t/yr). Verify whether the following data gathered from literature or databases fulfills ISCC requirements: − Emission factor for electricity production in CHP plant − Emission factor for excess electricity (based on electricity production of the equivalent fuel in a power plant). Verify whether the calculation of GHG emissions for excess electricity was conducted according to the methodology of ISCC 205 taking all relevant inputs into account.				
05.01.14	Have Carbon Capture and Storage (CCS) or Carbon Capture and Replacement (CCR) been applied and correctly calculated?	Verify whether: - The carbon capture device fits the purpose of capturing carbon from the process (e.g. closed system, no leakages) - The captured CO2 is sequestrated or sold - Verify whether the captured CO2, applicable for CCS or CCR, has been correctly subtracted from the emissions of the audited unit. - Verify whether the total emission saving for the calculation period has been evenly distributed to all outputs of the ethanol plant during the calculation period. Please note that an allocation of total emission savings from CCR or CCS to single products, batches or specific time periods is prohibited. CCR: Verify whether a written declaration of recipient is available, who declares how CO2 was produced previously and that fossil CO2 was replaced and due to the replacement, emissions are avoided	- Production reports (e.g. CO2 captured (kg CO2/yr)) - On-site verification of the capture device - Contracts with recipient of the CO2 Transparent documentation of calculation, formulas, all input data and results. Check the further treatment of the product			
05.01.15	Was the sum of emissions of the processing unit correctly calculated?	Verify whether the calculation of GHG emissions for conversion was conducted according to the formula and if all relevant emissions (from raw material, upstream transport, own process emissions) have been included. Verification whether any C02 reduction, i.e. carbon capture and storage/replacement or credits from excess electricity have been taken into account for the relevant calculation period.	Transparent documentation of calculations and results.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
05.01.16	Was the allocation (if relevant) of emissions and the allocation factor calculated correctly?	Verify whether the allocation of emissions is allowed (no allocation to waste and residues) and if yes, did take place. Please note that allocation is - Mandatory for co-products (which are designated on the certificate) - Forbidden for wastes and residues. Verify whether the following input data has been gathered correctly on-site and is plausible: - The yearly yields for main- and co-products - Water content of co-product and main product. Verify whether the following data gathered from literature or databases fulfils ISCC requirements: - Lower heating values (LHV) for main and co-products - If available and appropriate, LHV from The RED or ISCC 205 shall be used. Otherwise official data sources or if not available at all, laboratory results might be used. Verify whether the calculation of allocated GHG emissions was conducted according to the methodology of ISCC 205. Verify if no allocation took place for Carbon Capture and Replacement (eccr), Carbon Capture and Geological Storage (eccs) and Improved agricultural management (esca). Verify if emissions were allocated to co-products based on energetic value.	Documentation of all input data in production reports etc. Transparent and complete documentation of information, sources and publication date as far as the data is from literature sources or databases. If not available in literature, direct measuring by a laboratory might also be appropriate. Evidence of correct analysis. Transparent documentation of calculation, formulas, all input data and results.	**Please indicate relevant co-products, to which emissions have been allocated:**		
05.01.17	In case the processing unit is the producer of the final biofuel / final product:	Verify whether the following input data have been gathered correctly and are plausible: − Mode of transport − Average transport distance loaded and unloaded per each mode of transport − Total amount of transported raw material per each mode of transport Verify whether the following data gathered from literature fulfils ISCC requirements: − Fuel consumption loaded − Fuel consumption unloaded − Emission factor fuel OR − Emission factor transport type	Internal reporting system, information from suppliers or transporters and documentation regarding unloaded distances. Searates.com or other websites for distance calculation. Documentation of information, sources and publication date as far as the data is from literature or database sources. Transparent documentation of sources. Transparent documentation of calculations and results.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Verify whether transport emissions have been correctly calculated.				
05.01.18	ISCC EU: If the processing unit is the producer of the final biofuel: Have the overall GHG emissions in gCO2eq per MJ and GHG saving potentials been calculated correctly?	Verify whether the: - Correct fossil reference according to the RED was selected - Conversion from kg CO2eq per dry-ton main product into emissions per MJ took place by using the heating values from the RED - processing unit where the biofuel or bioliquid was produced started physical production of biofuels or bioliquids after 5 October 2015 (if yes = new installation) Verify whether the calculation of final GHG emissions and saving potentials was conducted according to the methodology of ISCC 205. Verify whether GHG savings comply with requirements of the RED and achieve the minimum savings threshold: - 35 % for existing installations until 31 Dec 2017 - 50 % for existing installations from 1 Jan 2018 - 60% for new installations directly (i.e. the processing unit started physical production of biofuels or bioliquids after 5 October 2015)	Documentation of all input data in production reports etc. Transparent and complete documentation of information, sources and publication date as far as the data is from literature sources or databases. Transparent documentation of calculation, formulas, all input data and results. Date of when the processing unit started physical production of biofuels			
05.01.19	Does the emission factor for fossil methanol or other process catalysts containing methanol (e.g. potassium methylate) includes the downstream combustion emissions?	Verify whether the correct emission factor for fossil methanol or other process catalysts containing methanol (e.g. potassium methylate) that includes the downstream combustion emissions was used. Please see ISCC System Document 205 « Greenhouse Gas Emissions » for further information (Annex I List of emission factors and lower heating values): - EF methanol including upstream and downstream combustion emissions : 1.98 kg CO2eq/kg (ISCC 205 v. 3.0)	GHG calculation Source of emission factor			
05.02.	**First Gathering Point, Central Office and Collecting Point Requirements**					
05.02.01	In case company applied total default values for products: Is application of the total default value in line with the RED and ISCC requirements?	Verify whether the GHG information fits into the category from which the total default value was chosen, and if total default value fulfils the required GHG emission savings.	Documentation of the GHG value. Compare value with Directive 2009/28/EC default values.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		If the material does not fulfill one of the requirements, the application of the total default value is not possible				
05.02.02	In case company applied disaggregated default values for products: Is application of the disaggregated default values in line with the RED and ISCC requirements?	Verify that the statement "Use of disaggregated default value" is used separately for each relevant calculation formula element. Verify whether the input material fits into the category from which the disaggregated default value was chosen.	Documentation GHG value.			
05.02.03	In case company applied actual GHG values: Is it ensured that the GHG values for incoming materials comply with ISCC requirements?	Verify that unit is kg CO2eq per dry-ton main product. Calculation of kg CO2eq per dry-ton shall be based on the moisture content measured after delivery, or if this is not known, of the maximum valued allowed in the delivery contract.	Documentation GHG value			
05.02.04	In case company applied NUTS2 values or NUTS2 equivalent values: Is it ensured that the GHG values for incoming materials comply with ISCC requirements?	Verify that the unit is in kg CO2eq per dry-ton main product. Calculation of kg CO2eq per dry-ton shall be based on the moisture content measured after delivery, or if this is not known, of the maximum valued allowed in the delivery contract. If NUTS2 values or NUTS2 equivalent values are applied, verify the correct application (e.g. by checking EC transparency platform): Verify the location of agricultural production, and if the correct NUTS2 value for that location or the highest NUTS2 value for the respective crop of the EU member state has been used.	Documentation GHG value,NUTS2 report of Member State (or recognized report of NUTS2 equivalent values by third countries) and respective NUTS2 value, which is applicable for feedstock. NUTS2 table "Values reported to the Commission by the Member States implementing Article 19 (2) RED", and identify Member State and respective NUTS2 value, Values reported in red in the table are in dry-ton ;GRAS tool			
05.02.05	Have the GHG information on sustainability declarations for outgoing products of the previous certification period been stated correctly?	Verify whether separated GHG information were reported on the sustainability declarations for the different GHG emission formula elements (if applicable): - Extraction or cultivation of raw materials (eec) - Carbon stock change due to land use change (el) - Transport and distribution (etd) - Savings from soil carbon accumulation via improved agricultural management (esca) Are the different GHG emission formula elements reported separately and in the correct unit? If default values were used, verify if correct statements were made (e.g. "Use of total default	Delivery notes, sustainability declarations, internal reporting, mass balance			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		value", "Use of disaggregated default value for transport & distribution" etc.). If actual GHG values were used, verify if they were provided in kg CO2eq per dry-ton main product.				
05.02.06	If First Gathering Point or group central office conducted the individual calculation for the supplying farmers:	Options to conduct individual GHG calculation for farmers: - Individual calculation for each farmer - Individual calculation for whole group if requirements for group certification are fulfilled (i.e. similar production systems) Data basis for group calculation of GHG emissions is based on a sample (square root of all farmers belonging to a group). Sample takes into account different crops, regional specifics, size of individual farms and is risk based. The highest GHG value can be used for the whole group. ISCC EU: An average of different values is not possible. ISCC PLUS: Averaging of input values and GHG emission values is possible	GHG calculation, production reports of sampled farmers			
05.02.07	Has the data basis for the GHG calculation of upstream transport been determined correctly?	Verify whether the following input data have been gathered correctly and are plausible: - Mode of transport - Average transport distance loaded and unloaded per mode of transport - Total amount of transported raw material per mode of transport. Verify whether the following data gathered from literature or databases fulfills ISCC requirements (shall be based on Directive 2009/28/EC, ISCC 205 or other official sources if available or if not available shall be based on other literature or database sources): - Fuel consumption loaded - Fuel consumption unloaded - Emission factor fuel, OR - Emission factor transport type	Internal reporting system, information from suppliers or transporters and documentation regarding unloaded distances. Searates.com or other websites for distance calculation. Documentation of information, sources and publication date as far as the data is from literature or database sources. Transparent documentation of sources.			
05.02.08	Have GHG emissions of the upstream transport of sustainable biomass from the supplier to the company been correctly calculated?	Verify whether transport emissions have been correctly calculated.	Transparent documentation of calculations and results			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
05.02.09	ISCC EU: Emissions of the incoming material: Has no aggregation of different GHG values for incoming raw materials taken place within the bookkeeping, even if the raw material is of the same kind and from the same origin? ISCC PLUS: Emissions of incoming material: Were GHG values aggregated and averaged correctly (if applicable)? (Aggregation and averaging of GHG values is only possible for the same kind of input)	Verify incoming batches in bookkeeping documents for their respective GHG values. Note that the highest GHG emission value (of the least performing batch) can also be used for the entire input (if other sustainability characteristics are identical). Verify incoming batches in bookkeeping documents for their respective GHG values. Note that the highest GHG emission value (of the least performing batch) can also be used for the entire input (if other sustainability characteristics are identical). Verify if aggregation and averaging was calculated correctly.	Files with GHG calculations (databases, excel files, etc.) Highest GHG value for all batches has been used, or verification that no aggregation/ averaging of GHG values took place Files with GHG calculations (databases, excel files, etc.) Aggregation and averaging were calculated correctly, or highest GHG value for all incoming material of the same kind was used			
05.03.	**Trader, Trader with Storage, Storage Facilities and Logistic Centre Requirements (Not applicable for Paper Traders)**					
05.03.01	Were GHG emissions from transport of the sustainable product from the supplier to the recipient taken into account?	Not necessary if GHG default values for transport were applied. In case of individual calculation of etd: The value for etd must be forwarded as received on incoming sustainability declarations (in kg CO2 eq per dry-ton) together with information of transport (distance and means of transport) to the receiving operational unit. Note: Storage facilities and traders with storage do not calculate any GHG emissions for transport. Only forwarding of necessary information required	Information on outgoing sustainability declarations			
05.03.02	ISCC EU: Has no aggregation of different GHG values for incoming materials taken place within the bookkeeping, even if the raw material is of the same kind and from the same origin? ISCC PLUS: Emissions of incoming material: Were GHG values aggregated and averaged correctly (if applicable)? (Aggregation and averaging of GHG values is only possible for the same kind of input)	Verify incoming batches in bookkeeping documents for their respective GHG values. Note that also the highest GHG emission value (of the least performing batch) can also be used for the entire input (if other sustainability characteristics are identical). Verify incoming batches in bookkeeping documents for their respective GHG values. Note that the highest GHG emission value (of the least performing batch) can also be used for the entire	Incoming sustainability declarations or Proofs of Sustainability. GHG data in the mass balance. Files with GHG calculations (databases, excel files, etc.) Highest GHG value for all batches has been used, or verification that no aggregation/ averaging of GHG values took place Files with GHG calculations (databases, excel files, etc.) Aggregation and averaging were calculated correctly, or highest			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		input (if other sustainability characteristics are identical). Verify if aggregation and averaging was calculated correctly.	GHG value for all incoming material of the same kind was used			

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

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

Place, Date, Signature Auditor

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

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