

### ISCC EU and ISCC PLUS Audit Procedures for Farm/ Plantation

No.	Template	Remarks	Risk level	Audit intensity
0	Basic data Farm/ Plantation	Basic data of the farm/plantation audited	Not applicable	
1	Verification of land use and land use change	ISCC Principle 1, Requirements for the production of biomass according to ISCC 202 Sustainability requirements for the production of biomass		Risk assessment, and by that, the sample size has already been determined by the auditor in the framework of the audit of the first gathering point
	Ecological and social sustainability	ISCC Principle 2 – 6, Requirements for the production of biomass according to ISCC 202 Sustainability requirements for the production of biomass		
2	Traceability	Within Template No. 3 the risk of a flawed documentation has to be evaluated (applicable for individually certified farms/plantations)	High	The documents of three successive months should be checked completely
			Medium	The documents of one month should be checked completely and random samples should be taken from three successive months
			Regular	Documents taken from random samples of three successive months should be checked
3	Greenhouse gas (GHG) emissions	Application of default values, disaggregated default values or actual values.	Not applicable	
4	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 Farms and Plantations. The procedure has also to be applied for sample audits of Farms and Plantations in the framework of certification audits of First Gathering Points and Central Offices. 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 four chapters.
- The criteria of the six ISCC Principles are divided into „Major Musts“ and „Minor Musts“. A precondition for a successful audit is the compliance with all criteria of ISCC Principle 1, of all Major Musts of the ISCC Principles 2 to 6, as well as a minimum of 60% compliance with all Minor Musts.
- If a farm/plantation within the EU is controlled via the European Cross Compliance and other controlling systems (e.g. EMAS), the auditor only needs to verify the compliance with ISCC Principle 1. An exemption is made for requirement 2.4.1 regarding the prohibition of chemicals listed under WHO classes Ia, Ib lists; Some of the WHO 1a and 1b chemicals are not covered under current EU legislation – this requirement must thus be verified by the auditor also for farmers covered under EU cross compliance.
- For countries that have ratified the ILO Standard Convention, it may be assumed that the social requirements (ISCC Principle 4) are fulfilled, unless the auditor arrives to a different result in the framework of the risk assessment and during the audit.
- 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 4. The unique number of non-compliant requirements must be stated. The implementation of corrective measures must be verified and confirmed by the auditor.
- For some requirements the auditor may be required to provide detailed information in the column finding. Those requirements contain a clear note in the column finding that must not be removed.
- If a question or requirement requires the statement of sustainable materials, the materials have to be stated according to the ISCC List of Material in its current version.
- Please note that due to technical reasons the number of the requirements and chapters may not be continuous
- In the audit procedure the acronym RED refers to the Renewable Energy Directive 2009/28/EC amended through Directive (EU) 2015/1513. 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	<input type="checkbox"/> ISCC EU <input type="checkbox"/> 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	<input type="checkbox"/> Farm/ Plantation
00.01.17	Is the Operational unit certified individually or audited as a part of a sample?	<input type="checkbox"/> Individually certified <input type="checkbox"/> audited as a part of a sample
00.01.18	ISCC Registration Number	
00.01.19	Recertification*	<input type="checkbox"/> yes <input type="checkbox"/> 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)*	€
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	

00.0'2.07	Is the operational unit using relevant service providers or sub-contractors?	<input type="checkbox"/> yes <input type="checkbox"/> no
00.02.08	Name(s) of relevant service providers/ sub-contractors (e.g. logistic providers, plant protection service providers, etc.)	
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)	<input type="checkbox"/> Total default value <input type="checkbox"/> Disaggregated default value <input type="checkbox"/> Actual GHG value <input type="checkbox"/> NUTS2 value or "NUTS2-equivalent" value
00.02.10	Name of GHG expert (In case of an individual GHG calculation):	
00.02.14	Sustainable output material(s) (For ISCC EU: according to the ISCC list of materials)	
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	<input type="checkbox"/> yes <input type="checkbox"/> no
00.02.16	Are waste or residues or waste or residue-based products handled, or processed, or sold and claimed under ISCC?	<input type="checkbox"/> yes <input type="checkbox"/> 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?*	<input type="checkbox"/> yes: internal storage facilities <input type="checkbox"/> yes: external storage facilities <input type="checkbox"/> 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.)	<input type="checkbox"/> All external storage facilities are certified <input type="checkbox"/> 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?*	<input type="checkbox"/> Regular (risk level 1.0) <input type="checkbox"/> Medium (risk level 1.5) <input type="checkbox"/> 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.*	
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 biogas/ 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.	<input type="checkbox"/> yes <input type="checkbox"/> no
00.02.24	If other sustainability certification systems are used, specify which other systems are used	

\* not relevant for sample audits

00.02.25	Overall risk level applied during the audit (risk level regarding documentation and sampling)*	<input type="checkbox"/> Regular (risk level 1.0) <input type="checkbox"/> Medium (risk level 1.5) <input type="checkbox"/> High (risk level 2.0)
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-exhaustive) 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).	<input type="checkbox"/> Regular (risk level 1.0) <input type="checkbox"/> Medium (risk level 1.5) <input type="checkbox"/> 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.	
00.02.31	Are electronic traceability databases (e.g. Nabisy) used?	<input type="checkbox"/> yes <input type="checkbox"/> no
00.02.32	Voluntary Add-ons (if applicable)	<input type="checkbox"/> No add-ons applied <input type="checkbox"/> Environmental Management and Biodiversity <input type="checkbox"/> Classified Chemicals <input type="checkbox"/> SAI Gold <input type="checkbox"/> GHG Emissions <input type="checkbox"/> Consumables <input type="checkbox"/> Non-GMO for Food and Feed <input type="checkbox"/> Non-GMO for Technical Markets
<b>00.07. Farm/ Plantation Requirements</b>		
00.07.01	Status of the farm/plantation	<input type="checkbox"/> Individually certified <input type="checkbox"/> Part of First Gathering Point <input type="checkbox"/> Member of group of farms/ plantations
00.07.02	Has the farm been audited before?	<input type="checkbox"/> yes <input type="checkbox"/> no
00.07.03	Please indicate the date of the previous audit of the farm/plantation	
00.07.04	Does the entire farm or plantation, including own and leased land, participate in the EU Cross Compliance (CC) system and receive EU subsidies in this framework?	<input type="checkbox"/> yes <input type="checkbox"/> no
00.07.05	Is there evidence for compliance with the EU CC status of all fields, farmland and other cultivated areas managed by the farmer (e.g. valid copies of the CC decision for subsidies)?	<input type="checkbox"/> yes <input type="checkbox"/> no
00.07.06	Did land use change take place after January 2008?  If LUC after January 2008 took place, please provide ISCC with the ISCC Template for a LUC Statement and Biodiversity Assessment (available on the ISCC website) for this farm/plantation. It must be specified in the template how compliance with ISCC was	<input type="checkbox"/> yes <input type="checkbox"/> no

	verified (evidence should include e.g. remote-sensing technology, pictures of the on-site visit, approach to determine land category, further tools etc.).					
00.07.07	Are ISCC requirements for delivery notes fulfilled by farm?					
	<input type="checkbox"/> yes <input type="checkbox"/> no					
00.07.08	Please indicate the type of agricultural operation audited					
	<input type="checkbox"/> Smallholder <input type="checkbox"/> Individual Farmer <input type="checkbox"/> Plantation					
00.07.09	Please specify the size of the agricultural operation					
	<input type="checkbox"/> 1-500ha <input type="checkbox"/> 500-5.000ha <input type="checkbox"/> 5.000-20.000ha <input type="checkbox"/> >20.000ha					
00.07.10	Total area of agricultural operation					
00.07.11	Have emission savings from soil carbon accumulation via improved agricultural management (esca) been applied?					
	<input type="checkbox"/> yes <input type="checkbox"/> no					
	Companies and CBs have to provide ISCC with the calculations and other relevant information for each individual farmer before esca values can be applied, e.g. prove that the improved agricultural management practice(s) was applied after the cut-off date (1 January 2008).					
00.07.12	Crop details					
-	Crop	Total amount per crop in mt	Date of sowing	Date of harvesting	GHG Option (ISCC PLUS : only relevant in case add-on «GHG emissions » is applied)	Cultivation GHG emissions in kg CO2eq/mt (ISCC PLUS : only relevant in case add-on «GHG emissions » is applied)
-		mt				kg CO2eq/mt
-		mt				kg CO2eq/mt
-		mt				kg CO2eq/mt
-		mt				kg CO2eq/mt
-		mt				kg CO2eq/mt
00.07.13	Crop details on Land Use Change (LUC) (only relevant if 00.07.06 was answered with yes)					
-	Crop	Date of Land Use Change (LUC)		Net GHG emissions from LUC 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		
00.07.14	Crop details on emission savings from soil carbon accumulation via improved agricultural management (esca) (only relevant if 00.07.11 was answered with yes)					
-	Crop	Length of cultivation period (in months)		Emission savings from soil carbon accumulation via improved agricultural management (esca) in kg CO2eq/mt (ISCC PLUS : only relevant in case add-on «GHG emissions » is applied)		
-				kg CO2eq/mt		

-				kg CO <sub>2</sub> eq/mt
				kg CO <sub>2</sub> eq/mt
-				kg CO <sub>2</sub> eq/mt

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
<b>01. Management System</b>								
<b>01.01. General Requirements (not applicable for farms / plantations audited as part of a sample)</b>								
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	X				
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	X				
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	X				
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	X				
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	X				
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	X				
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	Material flow charts, process descriptions. Production reports, organization charts, etc.	X				



No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		residues and losses within the process, flow 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	X				
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.	X				
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.	<ul style="list-style-type: none"> <li>- Plant operation permit, plant layout plan, silo plan, tank plan, silo/warehouse capacity, tank capacity,</li> <li>- Weighbridge tickets, delivery notes, bill of lading, sustainability declaration/Proof of Sustainability or other documents for incoming and outgoing sustainable material,</li> <li>- Periodical reporting on opening and closing stock for incoming and outgoing sustainable and non-sustainable material,</li> <li>- List and corresponding contracts with relevant subcontractors, service providers (e.g. warehouses, dependent collectors, etc.),</li> <li>- Report and action plan of the last/previous external audit (n.a. during first certification),</li> <li>- Mass balance system/ calculation,</li> <li>- List and corresponding contracts with all suppliers (including farms/plantations, points of origin and</li> </ul>	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
			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.					
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	X				
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:	Documents required by ISCC, certificates, databases and registries of certification schemes	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		<p>Regular risk: auditor must check a random document sample from three successive months</p> <p>Medium risk: auditor must check a random document sample from three successive months plus documents from one complete month</p> <p>High risk: auditor must check documents of three successive months completely.</p> <p>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).</p>						
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?	<p>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.</p>	Certificates, databases and registries of certification schemes, interview with personnel	X				
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)?	<p>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.</p>	Certificates, databases and registries of certification schemes, "blacklists", interview with personnel	X				
01.01.15	Are documents and information treated confidential and are they not made accessible to third parties?	<p>Verify that no access of third parties to confidential documents, information, databases, etc. is possible.</p>	Distribution lists, emails and access authorizations to data bases	X				
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	<p>Verify if the system user has received the confirmation email from ISCC confirming that the reporting obligation was fulfilled.</p>	Confirmation email from ISCC	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
	biofuels certified according to ISCC in the previous calendar year?							
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	X				
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	X				
<b>07. Farm/ Plantation</b>								
<b>07.01. Audit of sustainability criteria</b>								
<b>ISCC Principle 1</b>								
07.01.01	Is it ensured that the entire land of a farm/ plantation including agricultural land, pasture, forest and any other land (farmland) complies with the ISCC standard 202 (Principle 1 – 6).	Biomass produced on land, which is in compliance with the ISCC principles 1 to 6, is considered sustainable and ISCC compliant. Compliance with ISCC principle 1 is required for the entire land of the farm from the beginning. Continuous improvement for areas not fully compliant with ISCC principles 2-6 possible within a specified time period. Control that farms/ plantations will only be declared as compliant to the ISCC System, if the farmers do fulfill ISCC principles 1-6 at the entire land. All areas of one farm/ plantation must be in compliance with the ISCC principles. If areas do not fully comply with ISCC principle 2-6, verify whether non-compliant areas can be clearly separated and a plan to reach full compliance is set by the farmer, exists.	Interview with the farmer, documents of production and property show that the farmer does not produce on other farms/ plantations that do violate the ISCC-System. State facilities, Citizens and NGOs can verify the observations.	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		The plan shall specify continuous improvement and times. Verify, whether material from this area has not been sold as ISCC compliant or sustainable. Document check, use of databases, satellite images etc. to verify compliance.						
07.01.02	Is it ensured, that biomass is not obtained from land that in or after January 2008 had the status of forestland?	Control, that biomass is not produced on land that had the status of forestland in or after January 2008, no matter whether or not the land still has this status. Forest land comprises <ul style="list-style-type: none"> <li>· primary forests;</li> <li>· forests and other wooded land that are covered with native tree species and do not show clearly visible indications of human activity and the ecological processes are not significantly disturbed.</li> </ul> This requirement will normally be demonstrated with evidence showing that there has been no land use change, e.g. 'positive' evidence showing the area was already cropland in 2008. (see ISCC 202, 1.1.(1))	Evidence of compliance can be demonstrated by e.g. comparing aerial photographs, satellite images, land register documents (e.g. field record system, documents of land registry, land certificates, GPS-based crop yield), maps, site surveys or management plans from 31.12.2007 or earlier with today's status of the farmland. Environmental assessments of expansions since 1st January 2008 show that no conversion of forestland took place. Appropriate assessment tools are e.g. databases like GRAS, Modis Land Cover Database, Intact Forest Landscapes database etc., and/ or maps by NGOs (e.g. IUCN, WWF- especially in Indonesia, Vida)	X				
07.01.03	Is it ensured, that no cultivation occurred on areas that serve the purpose of nature protection unless the nature protection aims are not endangered?	Check if the farmland is completely or partially situated in nature protection areas. Areas for nature protection purposes comprise areas, which are designated by law or by the relevant competent authority to serve the purpose of nature protection. Compare in European Union Member States the farmland with the biotopes protected by law and Natura 2000 areas. In third countries search for similar laws and designated protection areas. Analyze the World Database on Protected Areas (WDPA), the	A comparison of the farmland with the areas for nature protection purposes (designated by law, Natura 2000, designated by nature law of third countries, World Database on Protected Areas (WDPA) or the Integrated Biodiversity Assessment Tool (IBAT) or other databases show, that plant cultivation does not occur on one of these protected areas). Document check, use of databases, satellite images etc. to verify compliance. If crop cultivation and harvest of biomass occurs on areas for nature	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		Integrated Biodiversity Assessment Tool (IBAT) or other databases. The protection purpose and the respective imperatives and interdictions must be followed according to the relevant protected area declaration. As long as a Natura 2000 area has not been placed under protection order, the relevant preservation objectives are authoritative. (see ISCC 202, 1.1.(2))	protection purposes interviews with the farmer and employees and the analysis of the operational documents show that nature protection requirements are observed. Check the knowledge of the farmer and the other workers also on the relevant imperatives and interdictions.					
07.01.04	Is it ensured, that the regulations for areas that serve the purpose of the protection of rare, threatened or vulnerable ecosystems or species, or areas for the protection of rare, threatened or endangered ecosystems or species recognized by international agreements or included in lists drawn up by intergovernmental organizations or the International Union for the Conservation of Nature are followed?	Compare the farmland areas with the protected areas listed in the IUCN Database. The HCV tool also covers further important ecosystems and species, ecosystem services and community livelihoods as well as cultural values. Compare farmland with potential HCV-areas and if HCV-criteria have been followed in the identification of land status. Where the biomass production does not interfere with protection purposes, appropriate management measures to implement any legal requirements relating to the protection of species and habitats are met and illegal or inappropriate hunting, fishing or collecting activities are controlled. (see ISCC 202, 1.1.(3))	Document check, use of databases, satellite images etc. to verify compliance. Internationally recognized tools and protocols may be used to identify HCV areas. Documentation identifying where HCVs occur. Where HCV is not a well-known concept, existing systems may be used to identify the values. At a national level, surveys by international associations, environmental agencies or authorities may be in place to identify important areas for biodiversity conservation. Consultation with stakeholders might be important as a means of verification	X				
07.01.05	Is it ensured, that biomass is not obtained from land that in or after January 2008 had the status of highly biodiverse grassland?	Check whether harvesting of raw material is necessary to preserve the grassland status or not. Where evidence is provided that the harvesting of the raw material is necessary to preserve the grassland status, no further evidence to show compliance with that criterion is needed. If not: Check if farmland had in or after January 2008 the status of highly biodiverse grassland:	Evidence of compliance can be demonstrated by e.g. comparing aerial photographs, satellite images, land register documents (e.g. field record system, documents of land registry, land certificates, GPS-based crop yield), maps, site surveys or management plans from 31.12.2007 or earlier with today's status of the farmland.	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		<p>“Natural highly biodiverse grassland” and “non natural highly biodiverse grassland” are distinguished:            “Natural highly biodiverse grassland” means grassland that:            (a) would remain grassland in the absence of human intervention; and            (b) maintains the natural species composition and ecological characteristics and processes.            “Human intervention” means managed grazing, mowing, cutting harvesting or burning.            “Non-natural highly biodiverse grassland means grassland that:            (a) would cease to be grassland in the absence of human intervention; and            (b) is not degraded, that is to say it is not characterised by long-term loss of biodiversity due to for instance overgrazing, mechanical damage to the vegetation, soil erosion or loss of soil quality; and            (c) is species-rich.            If a grassland conversion is anticipated or already has taken place, the further guidance and requirements on the identification of highly biodiverse grassland according to ISCC document 202 Annex 2 must be followed. (see ISCC 202, 1.1.(4))</p>						
07.01.06	Is it ensured, that biomass is not obtained from land that in or after January 2008 had the status of wetland and no longer has the status?	Check if any farmland had in or after January 2008 the status of a wetland, namely land that is covered with or saturated by water permanently or for a significant part of the year. Wetlands can be natural or artificial, permanent or temporary, with water that is static or flowing, fresh, brackish or salt, including areas of marine water the depth of	Evidence of compliance can be demonstrated by e.g. comparing aerial photographs, satellite images, land register documents (e.g. field record system, documents of land registry, land certificates, GPS-based crop yield), maps, site surveys or management plans from 31.12.2007 or earlier with today's status of the farmland.	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		<p>which at low tide does not exceed six meters (e.g. marsh, fen)            Compare with wetland status in the list of internationally important wetlands according to article 2, section 1 of the Convention of February 2nd 1971 (RAMSAR Convention). The conservation of the status of a wetland also implies that this condition is not to be changed or compromised. Raw material production on wetlands might be acceptable as long as the status of the wetland is not changed. (see ISCC 202, 1.2.(1))</p>	<p>Appropriate assessment tools are e.g. databases like GRAS, RAMSAR Convention, Modis Land Cover Database, World Intact Forest Landscape Database.            The determination and objective evidence of the carbon stock of the area before the conversion on the basis of exact measurements is necessary to prove that the greenhouse gas emission saving is fulfilled before and after the conversion. Canopy cover can be estimated visually (e.g. USDA field manual).            Interviews with states Environmental Agency staff; farmer and their employees or other stakeholders (NGOs) can help to confirm that high carbon stock land is not used.</p>					
07.01.07	Is it ensured, that biomass is not obtained from land that in or after January 2008 had the status of continuously forested areas and no longer has the status?	<p>Check if any farmland had in or after January 2008 the status of a continuously forested area, namely areas that:</p> <ul style="list-style-type: none"> <li>- Stretch over more than 1 hectare with trees higher than 5 meters and a canopy cover of more than 30%, or trees able to reach these thresholds on the respective site. A conversion is not allowed</li> <li>- Stretch over more than 1 hectare with trees higher than 5 meters and a canopy cover of between 10% and 30%, or trees able to reach these thresholds in situ. A conversion is not allowed unless reliable evidence is provided that the carbon stock of the area before and after conversion is such that the requirements regarding the greenhouse gas saving, required by ISCC, would be fulfilled.</li> </ul>		X				



No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		<p>- The term continuously forested does not include land that is predominantly under agricultural use (e.g. short rotation coppice)</p> <p>Canopy cover is the percentage of ground covered by a vertical projection of the outermost limits of the natural spread of the foliage of trees.</p> <p>The status of forest areas includes all stages of development and age. Thus, it is quite possible that the canopy cover temporarily falls below 10 or 30 %, e.g. after tree harvest or a natural hazard (e.g. windfall). Such incidents do, however, not change the status of the area as forested area as long reforestation or natural succession is ensured within a justifiable time.</p> <p>Continuously forested areas are to be judged as entity, no matter how much of this continuously forested area lies within the farmland or the production area. Accordingly, the whole area is the basis for the calculation of the threshold values of 10 or 30%.</p> <p>If the total area of the forested area exceeds 1 ha and is stocked with trees higher than 5 meters, the area and each part of it that lies within the farmland or the production area is termed continuously forested area. Even if only 0.5 ha of the continuously forested area lie within the farmland, these 0.5 ha must be classified as continuously forested area just like the total forested area. (see ISCC 202, 1.2.(2) and 1.2.(3))</p>						
07.01.08	Is it ensured that biomass is not produced on land that was peatland in January 2008 or thereafter?	Possible only if it is proven that the cultivation and harvesting of this raw material does not involve drainage of previously undrained soils or if it can be	Evidence of compliance can be demonstrated by e.g. comparing aerial photographs, satellite images, land register documents (e.g. field record	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		<p>proven that land was already completely drained in January 2008. Control that biomass is not produced on peatland or if it is produced on land that was partially drained in January 2008, the land is not subsequently deeper drained.</p> <p>Peatland soils are soils with horizons of organic material (peat substrate) of a cumulative thickness of at least 30 cm at a depth of down to 60 cm. The organic matter contains at least 20 mass percent of organic carbon in the fine soil.</p> <p>Peatland soils that have been completely drained for cropping before January 2008 and that are not subsequently deeper drained, are allowed for biomass production. (see ISCC 202, 1.3)</p>	<p>system, documents of land registry, land certificates, GPS-based crop yield), maps, site surveys or management plans from 31.12.2007 or earlier with today's status of the farmland. Interviews with states Environmental Agency staff, farmer and their employees or other stakeholders (NGOs) can help to confirm that peatland is not used.</p> <p>Environmental assessment of expansions since 1st January 2008 shows that no conversion of land with high biodiversity value took place. Appropriate assessment tools are e.g. databases like Harmonized World Soil Database.</p>					
07.01.09	Is it ensured, that if areas have been converted in or after January 2008, the conversion and use are in accordance with the requirements of principle 1?	Control if land use changes took place after the respective time of reference. In this case, the areas shall not violate the protection areas mentioned above.	<p>Proof by maps, satellite-databases, farm records etc.</p> <p>If the audit detects that land use has been changed after January 2008, the auditor has to verify in detail the status before land use change. If this procedure shows that any land of a farm/plantation before land use change fell under Principle 1, it is forbidden to certify the biomass under ISCC</p> <p>If the farmer cannot show all relevant land use rights or protected areas were changed after January 2008 certification is not possible.</p> <p>If the converted land did not fall under prohibited land use changes of Principle 1, the auditor has to verify if the greenhouse gas (GHG) emissions of the land use changes have been included (see also template No. 3). The</p>	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
			use of GHG default values is not possible.					
<b>ISCC Principle 2</b>								
07.01.10	<p>Is it ensured, an environmental impact assessment is conducted prior to implementing one of the following actions?:</p> <ul style="list-style-type: none"> <li>- New cultivation areas or change to intensive agricultural purposes</li> <li>- New buildings</li> <li>- Restructuring rural land holdings</li> <li>- Drainage systems</li> <li>- Other constructions or systems</li> <li>- Water management projects</li> <li>- Intensive livestock installations</li> </ul>	<p>If any of the activities took place at the farm, an impact assessment must be available to show that environmental impacts have been considered and negative impacts have been kept as little as possible.</p> <p>(a) Human beings, fauna and flora;            (b) Soil, water, air, climate and the landscape;            (c) Material assets and the cultural heritage;            (d) The interaction between the factors referred to in points (a), (b) and (c).            (see ISCC 202 2.1.1)</p>	<p>Local inspection shows that new buildings, cultivation areas, drainage systems do exist.</p> <p>Expert's reports, documents of construction and planning and environmental tolerance checks show, that environmental impacts have been considered and kept as little as possible. Small-scale farmers in lower income countries are at least able to explain potential impacts of their operations and how they avoid potential negative impacts.</p>	X				
07.01.11	<p>Is it ensured that damage or deterioration of habitats is avoided?</p>	<p>Check, whether any land use change took place after 31st December 2007. Check compliance with Principle 1. If land use change complies with Principle 1, check whether appropriate management measures to avoid damage or deterioration of any important habitats or species have been identified and implemented. Any legal requirements relating to the protection of species and habitats must be met.</p> <p>Check whether control measures to avoid illegal or inappropriate hunting, fishing, trapping or collecting activities are implemented.</p> <p>Around all protected areas (covered in Principle 1), set aside land or wildlife corridors, appropriate buffer zones shall be protected, restored or set up. Buffers include: riparian buffers, filter strips, grassed waterways, shelterbelts, windbreaks, living snow fences, contour grass strips, cross - wind trap strips,</p>	<p>Objective evidence by on-site visit, document check. Maps on natural vegetation as well as protected areas, existing ecological corridors, buffer zones show points of actions.</p>		X			

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		shallow water areas for wildlife, field borders, alley cropping, herbaceous wind barriers, and vegetative barriers. (see ISCC 202 2.1.2)						
07.01.12	Is it ensured, that natural vegetation areas around springs and natural watercourses are maintained or re-established?	Check whether the producer knows the status of riparian vegetation around springs and natural watercourses. Natural watercourses can be streams, rivers, canals or other routes, through which constantly or ephemeral/intermittent water flows, no matter if they are still unaffected from human intervention or corrected, straightened or otherwise regulated. Check, whether appropriate riparian buffer zones to protect watercourse and wetlands were set up, maintained and restored taking into consideration crop planting, application of fertilizers and plant protection products and harvesting. Where natural vegetation in riparian areas has been removed there is a plan with a timetable for recovery. (see ISCC 202 2.1.3)	Document check. Bilateral discussions with farmers on awareness. Maps of watercourses and springs, planning contents and re-establishing plans (with a concrete implementation plan) are available. Local inspection of the riparian areas on the farmers land.		X			
07.01.13	Is it ensured that all requirements with respect to highly invasive species and genetically modified (GM) species are met?	Check if species or genetically modified variety is officially prohibited in the country of operation. Check if the farm/plantation introduced new plant species that are not already established in the country or region, which show a high risk of invasive behavior. If yes, check if al existing regulatory frameworks are followed for such an introduction. If GM species were cultivated, check any buyer contracts and legal regulation for restriction (e.g. on protection of adjacent farms, wildlife habitats against invasion and cross-pollination) and check if they were followed. Check if traceability and	Reports on raw materials cultivated on the plantation or farm and type and origins of seed. Databases like the Global Invasive Species Database (GISD, <a href="http://www.issg.org/database/welcome/">http://www.issg.org/database/welcome/</a> ) in order to verify the invasiveness of cultivated raw material. Contracts with seed producers and buyers. Document check and on-site verification.	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		labeling of GM crops are in line with requirements of GM crop recipients or the country of cultivation. (see ISCC 2.1.4)						
07.01.14	Is it ensured that burning restrictions have been followed?	The burning of stubble or other crop residues is allowed only with the permission of competent authority and if there are no viable alternatives. Burning as part of land clearance is prohibited. When burning of stubble or other crop residues takes place, it is done in a responsible way (e.g. by considering influencing factors like wind direction) (see ISCC 2.1.5)	Local inspection of the production areas, if necessary interviews with the employees, NGOs. Manuals/document check and check, if relevant regulations were followed.	X				
07.01.15	Is it ensured that crops are grown on suitable soils? Have good agricultural practices with respect to soil quality, soil contamination and soil erosion been addressed in the soil management?	Check evidence of good agricultural practices. Check soil management plan aimed at sustainable soil management, erosion prevention and erosion control. The plan should refer to: <ul style="list-style-type: none"> <li>- Prevention and control of erosion;</li> <li>- Maintaining and improving balances of soil nutrient balance;</li> <li>- Maintaining and improving soil organic matter;</li> <li>- Maintaining and improving soil pH;</li> <li>- Maintaining and improving soil structure;</li> <li>- Maintaining and improving soil biodiversity;</li> <li>- Prevention of salinization.</li> <li>- Topographical, climate and pedological characteristics of soils and the suitability of crops have been considered.</li> </ul>	Evidence from the analysis of land maps, topographical maps and local inspection of farmland with regard to prevention and control of erosion, soil nutrient balance, soil organic matter, soil pH, soil structure and soil biodiversity. Local inspection of farmland with respect to the subjects. Document check and/or other evidence. Results of soil analysis available and show improvement of the situation. Small-scale farmers in lower income countries are at least able to explain potential impacts of their operations and how they avoid potential negative impacts.		X			
07.01.16	Is it ensured that measures and cultivation techniques have been used to reduce the possibility of soil erosion?	Evidence of measures to reduce soil erosion is available. Maps of fragile soils and topographic characteristics must be available. A management strategy including measures should exist for plantings on slopes above a certain limit (specified	Evidence from the analysis of land- and topographical maps and local inspection of the farmland with regard to the soil erosion and compaction situation as well as the slope of the farmland. Evidence that specific management strategies have been set	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		<p>to soil, climate and topographical characteristics).</p> <p>A management strategy including identified measures should be in place for other fragile and problematic soils (e.g. sandy, low organic matter soils). Appropriate measures are inter alia:</p> <ul style="list-style-type: none"> <li>- Field tillage practices</li> <li>- Crop rotation</li> <li>- Adaptation of field cultivation techniques</li> </ul> <p>Applied techniques are suitable for the respective processed ground. The soil structure shall be maintained and soil compaction shall be prevented, e.g. by an appropriate use of machinery, an appropriate timing of on-field work and an appropriate tire pressure. (see ISCC 202 2.2.2)</p>	<p>up for fragile or problematic soils. Interviews with the farmer and/or other employees.</p>					
07.01.17	Is it ensured that applied organic and mineral fertilizers come from trustworthy sources, are of high quality and used according to nutritional requirements?	<p>Evidence, where fertilizers come from and if the source is trustworthy (e.g. reputable seed producers, cooperatives, neighbours). Verify if a periodic input/output balance of fertilizer application has been conducted. Fertilizer application should be based on this input/output balance and follow professional recommendations, if available. Most efficient fertilizer application is aspired in order to reduce runoff.</p> <p>Evidence that application manuals, the chemical composition, concentration and concentration are considered when applying fertilizers.</p> <p>If organic matter, like Empty Fruit Bunches (EFB) or other remaining plant material is used in the production areas (mulched), the material is evenly distributed. (see ISCC 2.3.1)</p>	<p>Fertilizer lists, conclusions of soil reports and input/ output balances. Interview with farmer/ employees and service providers.</p> <p>Results of soil examinations, fertilizer calculations, application manuals, chemical compositions of fertilizers. Interviews with the farmer and other employees confirm the use of fertilizer according to nutritional requirements.</p>	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
07.01.18	Is it ensured, that while applying fertilizers with considerable nitrogen content, care is taken not to contaminate the surface and ground water?	Verify that fertilizer with a content of more than 1.5% of nitrogen in the dry matter are not applied onto flooded, water logged or frozen soils. Verify if the producer can demonstrate that he observes at least a distance of 3 m to riverbanks etc. and takes care that there is no run-off of applied fertilizer into surface water bodies and the ground water. Check, if the producer examines weather conditions during surface application of fertilizers (e.g. wind speed and direction, temperature) and takes them into account. (see ISCC 202 2.3.2)	Confirmation by means of lists of use of fertilizer, records on fertilizer application, local inspection of the farm/plantation. Interview with farmer/ employees and service providers.	X				
07.01.19	Is it ensured that the fertilizer application machinery allows for accurate fertilizer application?	The fertilizer application machinery is kept in good condition and verified periodically to ensure accurate fertilizer application. (see ISCC 202 2.3.3)	Maintenance reports, invoices, reports of calibration.	X				
07.01.20	Is it ensured that restrictions on the use of sewage sludge are followed?	Raw sewage sludge is sludge that is taken untreated from wastewater treatment plants. Raw sewage sludge shall undergo a treatment before used on the fields. The treatment should considerably lower the content of any pollutants like lead, cadmium, chromium, copper, nickel, mercury, zinc and organic-persistent pollutants. Dewatering is not considered a treatment. Treated sewage sludge may only be applied to soils in a way that it does not adversely affect communities, water- or soil quality, the pH of the soil or the nutritional needs of crops. The impacts of applying organic manure, treated sludge and sludge water and/or industrial waste residues shall be kept to a minimum. Where relevant, this might include an assessment on the pollution of ground and surface water, health	Evidence is available on source of sewage sludge and of pre-treatment and on type/time of application of organic manure, treated sludge and sludge water and/or industrial waste residues. Lists of fertilizer-use, interviews with farmer/ employees, neighbors and NGOs show that negative impacts of organic manure, treated sludge and industrial wastes are kept to a minimum. If applicable assessment on pollution potential available	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		risks to workers and surrounding communities and an assessment of heavy metals. (see ISCC 202 2.3.4)						
07.01.21	Is it ensured that wastes and agricultural by-products are handled sustainably?	Agricultural wastes are reduced, reused and/or recycled. Agricultural wastes and by-products can be for example composted on-farm and used as a soil conditioning, sold to alternative markets or used for alternative purposes. The use of agricultural by-products does not jeopardize the function as important traditional, regionally used products (such as fodder, natural fertilizer, material, local fuel etc.) and does not occur at the expense of the soil organic matter or soil nutrients balance (see ISCC 202 2.3.5)	Evidence how agricultural wastes and by-products are handled. Soil organic matter balance. Interview with farmer/plantation manager, employees or locals on traditional uses.	X				
07.01.22	Are records of fertilizer applications available?	Complete records of all fertilizer applications are available (where, what, how much, date). This includes: (1) The name or reference of the field (2) Exact dates (day/month/year) of the application (3) The trade name, type of fertilizer (4) Amount of product, which was applied in weight or volume. (5) Application machinery type used and the method (6) Name of the operator. (see ISCC 202 2.3.6)	Fertilizer reports	X				
07.01.23	Is it ensured that a soil organic matter balance or analysis is compiled?	A soil organic matter balance is compiled (can be generic) or every 6 years a soil organic matter analysis takes place. Results are kept for 7 years. (see ISCC 202 2.3.7)	Soil organic matter balances available. Document check and/ or other evidence.	X				
07.01.24	Is it ensured that prohibited chemicals of the Stockholm Convention and chemicals listed in WHO classes 1a and 1b lists have not been used and that chemicals listed in Annex III of the Rotterdam Convention area are	Check if the producer is aware of the chemicals applied. Verify if the producer did not use any chemicals listed in the Stockholm Convention on Persistent Organic Pollutants and the	Application documents, stock, on-site visit. Bilateral discussions with farmer/plantation manager or responsible. Phase-out plan for WHO 1a and 1b chemicals (if still in use) to ensure phase-out by 01 January 2023.	X				



No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
	<p>avoided and that in cases where there are no alternatives to a chemical substance named in the prohibited lists, an external expert was consulted to confirm this?</p>	<p>WHO 1a and 1b during cultivation activities.            For audits within the EU, the following chemicals must be checked (not covered under cross compliance):            WHO 1a: Bromadiolone, sodium fluoroacetate, tebupirimfos, phenylmercury acetate            WHO 1b: Acrolein, beta-cyfluthrin, calcium arsenate, zeta-cypermethrin, fenamiphos, formetanate, oxamyl, zinc phosphide, 3-chloro-1,2-propanediol, famphur, oxamyl, paris green, lead arsenate, tefluthrin, zinc phosphide            Verify if the producer has a basic understanding of the hazardousness of chemicals especially with respect to chemicals listed in WHO 1a and 1b as well as the Annex III of the Rotterdam Convention (UNEP's Prior Informed Consent (PIC) Program list.            Verify if the producer has a basic understanding of the hazardousness of chemicals especially with respect to chemicals listed in Annex III of the Rotterdam Convention (UNEP's Prior Informed Consent (PIC) Program list.            Verify if the producer avoids the use of those chemicals, e.g. by using alternatives and envisages a phase-out.            Where WHO 1a and 1b chemicals are still in use verify that a phase-out plan (until 01 January 2023) is in place. (see ISCC 202 2.4.1) The expert to be consulted in cases where no alternative is available must have the professional background and expertise to analyse the situation appropriately and take a decision.</p>	<p>If applicable: certificates of qualification of the external expert, written statement confirming that no alternative to the used chemical currently exists.</p>					

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
07.01.25	Is it ensured that only plant protection products are used that are registered in the country of use for the target crop where such official registration scheme exists?	Check if all the plant protection products applied are officially registered or permitted by the appropriate governmental organization in the country of application. Where no official registration scheme exists, check if plant protection products used follow the FAO International Code of Conduct on the Distribution and Use of Pesticides. (see ISCC 202 2.4.2)	Confirmation by means of inspection of the used plant protection products in the storage facilities, field records. All products are registered products in the respective country.	X				
07.01.26	Have local restrictions on the use of plant protection products been followed?	Check whether the responsible member of staff/employee or farmer are aware of restrictions and are following them. (see ISCC 202 2.4.3)	Control of the farm records, interview farmer/ employees.	X				
07.01.27	Is it ensured that all purchased seed are legitimized and that an informed choice on seed varieties and plant materials was made?	Check, whether all purchased seed and plant material comes from authorities-recognized seed producers or from trustworthy sources (e.g. reputable seed producers, cooperatives) and is traceable. If self-bred seed is used, check whether applicable seed production norms are followed and if legal requirements regarding intellectual property rights are met. Check if an informed choice on seed varieties and plant materials, grafting material was made (taking into account e.g. yield, disease- and pest resistance, local conditions) (see ISCC 202 2.4.4)	Records on seed and planting material origin (including name, variety vendor, location, date of application and quantity used per area). Document check on existing certificates, label tags on seed packaging. On-site verification and bilateral discussion with farmer/plantation manager how the choice for seed/plant material/grafting material was made.	X				
07.01.28	Are invoices of registered plant protection products kept?	Invoices of the registered plant protection products used must be kept for record keeping and available at the time of the external inspection. (see ISCC 202 2.4.5)	Relevant documentation available: Invoices and delivery notes.		X			
07.01.29	Has assistance in implementation of Integrated Pest Management systems been obtained through training or advice?	The technically responsible person on the farm has received formal documented training and/ or the external technical IPM consultant can	Evidence of training e.g. training certificates, confirmation of participation in a training, Evidence of		X			

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		demonstrate their technical qualifications. (see ISCC 202 2.5.1)	external advice and qualification of the external technical IPM consultant.					
07.01.30	Can the producer show evidence of implementation of at least one activity that falls in the category of "Prevention"?	Example "Prevention" measures concern the location of crops, crop rotation, cropping pattern, seed selection (including seed dressing), crop husbandry and hygiene (includes measures to avoid disease cross contamination like e.g. removing of infested or diseased plant material from the field), fertilization, irrigation, habitat management, inter-cropping, harvesting and storage and tillage practices. (see ISCC 202 2.5.2)	Local inspection of the production area, field records, interviews with farmer/ employees.		X			
07.01.31	Can the producer show evidence of implementation of at least one activity that falls in the category of "Observation and Monitoring"?	The producer can show evidence of implementing at least one activity that will determine when, and to what extent, pests and their natural enemies are present and using this information to plan what pest management techniques are required. Example "Observation and Monitoring" measures concern crop monitoring and routine and regular control of the appearance of pests, decision support systems and area-wide management as well as identification and control of present natural pest enemies. (see ISCC 202 2.5.3)	Confirmation by means of local inspection of the production area, field records, Interview with farmer/ employees.		X			
07.01.32	Can the producer show evidence of implementation of at least one activity that falls in the category of "Intervention"?	The producer shows evidence that in situations where pest attack adversely affects the economic value of a crop; intervention took place. Example "Intervention" measures concern cultural and physical control, biological control and chemical control. They include the use of selective pesticides rather than broad spectrum and	Local inspection of the farmland, farm records, Interview with farmer/ employees.		X			

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		varying the type of chemicals. (see ISCC 202 2.5.4)						
07.01.33	Is it ensured that the staff dealing with plant protection products is competent and envisages the use of non-chemical solutions?	Check for competence of plant protection product dealing staff. If applied by qualified adviser, technical competence can be demonstrated via official qualifications or specific training course attendance certificates. If applied by producer/personnel experience via technical documentation, e.g. product technical literature or specific training course attendance. Check competence of staff dealing with plant protection products with respect to parameters taken into consideration prior and during application, the application of precautionary measures, the use of non-chemical solutions. (see ISCC 202 2.6.1)	Control of training-certifications/ documentation (official qualifications or specific training course attendance certificates, Fax and e-mails from advisors, governments, and other suitable institutions are allowable if application was done by qualified adviser) Interview with farmer/ technical staff shows the existence of technical and economic knowledge.	X				
07.01.34	Is it ensured, that the application of plant protection products is done appropriately?	The applicant/responsible can show that good agricultural practices and weather conditions have been considered during application. The competent person can also show, that important parameters have been taken into consideration before applying plant protection products, e.g. the necessity was given (following visual inspections, taking into account economic thresholds of pest/disease and weed occurrence, weather forecasts, local knowledge, no non-chemical solutions available) and precautionary measures to protect workers and neighboring communities and environment were applied. Check if the applicant/responsible follows label instructions for products used (e.g. on protective clothing,	Farm records, maps or other evidence identifying any populated areas or water bodies, local inspections including storage facilities. Availability of protection clothing in accordance with the label instructions of the used plant protection products. Documented procedures on good agricultural practices during spraying, label instructions, re-entry times. Interview with responsible member of staff/ workers	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		<p>storage, handling, amount of applied active ingredient etc.). Check if there are clear documented procedures, which regulate all the re-entry intervals for plant protection products applied to the crops according to the label instructions.</p> <p>If plant protection products are applied near populated areas or water bodies, appropriate distances must be kept (buffer zones). If plant protection products are applied aerially, any residents within 500 m of the planned application are notified in advance. Pesticides classified as WHO1a, 1b or 2 are not applied aerially within a 500 m distance to any populated areas or water bodies. (see ISCC 202 2.6.2)</p>						
07.01.35	Is it ensured that all application equipment calibrated?	<p>Check for documented evidence of up to date maintenance sheets for all repairs, oil changes, etc. is available. Verify if application machinery (automatic and non-automatic) has been verified for correct operation within the last 12 months and this is certified or documented either by participation in an official scheme (where it exists) or by having been carried out by a person who can demonstrate their competence. (see ISCC 202 2.6.3)</p>	<p>Relevant documentation available. Interview with farmers and respective employees.</p>	X				
07.01.36	Have all the plant protection product applications been recorded?	<p>All records are available and complete:</p> <ul style="list-style-type: none"> <li>(1) The crop name and/or variety,</li> <li>(2) Date, location and trade name of product</li> <li>(3) Justification for application, product quantity applied</li> <li>(4) Application machinery used and the operator</li> <li>(5) The common name of the pest(s), disease(s) or weed(s) treated</li> </ul>	<p>Farm records are available and complete</p>	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		(see ISCC 202 2.6.4)						
07.01.37	Is it ensured that appropriate facilities for measuring and mixing plant protection products are available?	<p>Check if the plant protection product storage facilities and the plant protection product filling/mixing area (if different) have measuring equipment and are equipped with utensils e.g. buckets, water supply point etc. for the safe and efficient handling of all plant protection products.</p> <p>Check if the graduation of containers and the calibration of scales is verified annually by the farmer/responsible employee to assure accuracy of mixtures.</p> <p>Check if the plant protection product storage facilities and all designated fixed filling/mixing areas are equipped with a container of absorbent inert material such as sand, floor brush and dustpan and plastic bags, that must be signposted and in a fixed location, to be used immediately in case of spillage of plant protection product. (see ISCC 202 2.7.1)</p> <p>Check if there are documented records that indicate that obsolete plant protection products have been disposed of by officially authorized channels. When this is not possible, check if obsolete plant protection products are securely maintained and identifiable. They shall be removed and recycling or disposed following internationally recognized best practices like e.g. the FAO Guidelines for the management of small quantities of unwanted and obsolete pesticides. (see ISCC 202 2.7.2)</p>	<p>Local inspection of the plant protection product storage facilities and/ or filling mixing area and the measuring cups and scales. Interview with responsible member of staff/ workers</p> <p>Local inspection of the storage facilities, documentation about the disposal of the plant protection products.</p>	X				
07.01.38	Is it ensured that obsolete plant protection products are securely	Check if there are documented records that indicate that obsolete plant protection products have been	Local inspection of the storage facilities, documentation about the disposal of the plant protection products.		X			

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
	maintained and identified and disposed of by authorized or approved channels?	disposed of by officially authorized channels. When this is not possible, check if obsolete plant protection products are securely maintained and identifiable. They shall be removed and recycling or disposed following internationally recognized best practices like e.g. the FAO Guidelines for the management of small quantities of unwanted and obsolete pesticides. (see ISCC 202 2.7.2)						
07.01.39	Is it ensured that surplus application mix or tank washings are disposed of in a way not to contaminate the ground water?	Check whether the producer is aware of national or local legislation and that legislation is observed. When surplus application mix or tank washings are applied onto designated fallow land, it can be demonstrated that this is legal practice and all the treatments have been recorded in the same manner and detail as a normal plant protection product application. Surface water contamination has been avoided. (see ISCC 202 2.7.3)	Confirmation by farmer/ employees, farm records, reports of the further use of surplus application mix.	X				
07.01.40	Is it ensured that the re-use of empty plant protection product containers for purposes other than containing and transporting of the identical product is avoided?	Check if empty plant protection product containers have not been or currently are not being re-used for anything other than containing and transporting of the identical product as stated on the original label. If no official disposal system exists and the risk of false re-usage appears, workers and adjacent communities should be educated on the risks of reusing empty containers. (see ISCC 202 2.7.4)	Visual inspection of the farm/ plantation. Verification that the clear written instructions are available. Interview with responsible member of staff/ workers		X			
07.01.41	Is it ensured that empty plant protection product containers are cleaned prior to disposal?	Check if a pressure-rinsing equipment for plant protection product containers is installed on the plant protection product application machinery or if there are clear written instructions to rinse each container three times prior to its disposal. Verify if it can be ensured	Inspection of the empty containers. Clear written instructions. Interview with responsible member of staff/ workers	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		that the rinsate from the empty plant protection product containers is always put back into the application equipment tank when mixing. Check if all the existent, relevant national, regional and local regulations and legislation has been complied with regarding the disposal of empty plant protection product containers. (see ISCC 202 2.7.5)						
07.01.42	Is it ensured that the premises have adequate provisions for waste disposal?	<p>Check if national and regional legislation is followed when storing and disposing wastes. Check if the farm has designated areas to store litter and waste, which do not create a safety or health hazard.</p> <p>Verify if it can be ensured that risks of different types of wastes are identified and these wastes are stored according to risk identification.</p> <p>This especially applies to hazardous wastes. If applicable, waste burning and disposal should always be done by official, authorized systems.</p> <p>If not available, on-farm disposal should follow best practices. The following rules are regarded:</p> <p>If waste is burned on-farm, check if certain requirements can be fulfilled:</p> <ul style="list-style-type: none"> <li>- No burning of hazardous wastes like solvents, certain plastics or plant protection products on-farm;</li> <li>- PVC and certain other plastics should not be burned in on-farm incinerators (especially in open fires or low-temperature incinerators);</li> <li>- Incinerators and burning sites are in legal locations and fit for purpose.</li> </ul> <p>If on-farm disposal takes place, check if certain requirements can be fulfilled:</p>	Confirmation by local inspection of the production area and the waste-storage areas. Interview with responsible member of staff/ workers. Visual inspections of waste and disposal sites		X			



No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		<ul style="list-style-type: none"> <li>- Sanitary landfills on the farm are designed according to the requirements of national legislation or where not available – governed by best practice guidelines defined by farm management;</li> <li>- Litter and other general waste are not thrown into ditches, streamways or holes that might flood;</li> <li>- Disposals of burned wastes are covered with a suitable layer of soil. (see ISCC 202 2.7.6)</li> </ul>						
07.01.43	Is it ensured that the disposal of empty plant protection product containers does occur in a manner that avoids exposure to humans and the environment?	<p>Check if the system used to dispose of empty plant protection product containers ensures that people cannot come into physical contact with the empty containers.</p> <p>The risk of contamination of the environment, watercourses and flora and fauna is minimized.</p> <p>Where official collection and disposal systems exist, there are documented records of participation by the producer. (see ISCC 202 2.7.7)</p>	Visual inspection of the farm/ plantation. Confirmation by means of the official collection system and confirmations of disposal.		X			
07.01.44	Is it ensured that fertilizers are stored in an appropriate manner?	Fertilizer storage reduces the risk of contamination of humans and the environment. All inorganic fertilizers, e.g. powders, granules or liquids are stored in a manner, which poses minimum risk of contamination to water sources, health and safety of humans and the environment. E.g. stored liquid fertilizer must be surrounded by an impermeable barrier (according to national and local legislation, or is stored in a container of at least 10% larger capacity (if there is no applicable legislation), and consideration has been given to the proximity to water courses and flood risks. (see ISCC 202 2.8.1)	Local inspection of the storage facilities with regard to the distance to watercourses and high tide-areas, health and safety of humans and the environment.	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
07.01.45	Is it ensured that inorganic fertilizers are stored in a covered, clean and dry area?	The covered area is suitable to protect all inorganic fertilizers, e.g. powders, granules or liquids, from atmospheric influences like sunlight, frost and rain. Based on risk assessment (fertilizer type, weather conditions, temporary storage), plastic coverage could be acceptable. Inorganic fertilizers, e.g. powders, granules or liquids, are stored in an area that is free from waste, does not constitute a breeding place for rodents, and where spillage and leakage is cleared away. The storage area for all inorganic fertilizers, e.g. powders, granules or liquids, is well ventilated and free from rainwater or heavy condensation. Storage directly on the soil is not allowed. It is possible to store gypsum and lime (calcium carbonate, not calcium oxide or calcium hydroxide) in the field for a limited time before spreading. (see ISCC 202 2.8.2)	Reports on stored fertilizers, local inspection of the storage facilities.		X			
07.01.46	Is it ensured that plant protection products are stored in accordance with local regulations in a secure, appropriate storage?	Check if the plant protection product storage facilities comply with all the relevant current national, regional and local legislation and regulations. Further verify whether the plant protection product storage facilities are kept secure under lock and key. Potential contamination of the ground water must be avoided. Appropriate storage facilities should: (1) Be structurally sound and robust (2) Have a sealed floor (3) Built of materials or located so as to protect against temperature extremes (4) Built of materials that are fire resistant (Minimum requirement RF 30, e.g. 30 minutes resistance to fire)	Local inspection of the storage facilities.	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		<p>(5) Have sufficient and constant ventilation of fresh air to avoid a build up of harmful vapors</p> <p>(6) Are located in areas with sufficient illumination both by natural and by artificial lighting, to ensure that all product labels can be read easily on the shelves.</p> <p>(7) Are located in a separate space independent from any other materials. Check if all the plant protection products that are currently in the store are kept in the original containers and packs. Check if in the case of breakage the new package contains all the information of the original label. (see ISCC 202 2.8.3)</p>						
07.01.47	Is it ensured that liquids are not stored on shelves above powders?	Verify whether all the plant protection products that are liquid formulations are stored on shelving, which is never above those products that are powder or granular formulations. (see ISCC 202 2.8.4)	Local inspection of the storage facilities.		X			
07.01.48	Is it ensured that the product inventory is documented and readily available?	Check if the stock inventory, which indicates the contents (type and quantity) of the store is available and is updated at least every 3 months. Quantity refers to how many bags, bottles, etc., not on milligram or centiliter basis. (see ISCC 202 2.8.5)	Stock inventory. Document check and/or other evidence possible.		X			
07.01.49	Is it ensured that mineral oil products are stored in an appropriate manner?	The storages of the material are of suitable material and consistent with best available technology and respective laws. Separated storage of fuels from fertilizer/PPP. Storage built in a manner to prevent contamination by the stored materials. (see ISCC 202 2.8.6)	Local inspection of the storage facilities	X				
07.01.50	Is it ensured that existing water rights (both formal and customary) are respected and that water use is in	Check, if irrigation took place and what kind of irrigation source was used. If irrigation with other than rainwater took	Interview with the farmer, documents regarding water rights, information from local administrative authorities and	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
	compliance with applicable regulations and local legislations? Can the irrigation in the context of social and environmental sustainability be justified?	place, check whether a permit of the responsible authority is available. If groundwater is used for irrigation, the producer holds an irrigation permit (official license) or if not applicable, assesses and evaluates use and recharge rates of the groundwater in a water use plan. Check, if the producer respects existing water rights (including those of local communities and indigenous people), and can justify the irrigation in light of accessibility of water for human consumption. Adverse effects for downstream users must be prevented. Water use is in compliance with applicable regulations and local legislation. (see ISCC 202 2.9.1)	NGO. If applicable water use plan available.					
07.01.51	Is it ensured that good agricultural practices are applied to reduce (unsustainable) water usage and to maintain and improve water quality?	<p>Verify whether good agricultural practices/a management plan exists with respect to</p> <ul style="list-style-type: none"> <li>- Efficient water usage during irrigation;</li> <li>- Responsible usage of organic fertilizers and agro-chemicals;</li> <li>- Waste discharge</li> </ul> <p>Verify whether appropriate management measures to reducing the unsustainable water use, the abstraction of unsustainable water sources and to minimizing diffuse and localized pollution from chemical residues, fertilizers, soil erosion or other sources to ground and surface water have been identified. Appropriate measures could include inter alia:</p> <ul style="list-style-type: none"> <li>- Setting up buffer zones around water bodies,</li> <li>- Efficient handling of fertilizers including sewage sludge, wastewater treatment,</li> <li>- Installing efficient irrigation techniques (including rainwater</li> </ul>	Documentation of water management plan or good agricultural practices Identified management measures implemented on a continuous basis. Check the irrigation water source and whether it is used sustainably. Farmer can justify irrigation. Documentation on irrigation is available. If monitoring takes place, results can be provided. Small-scale farmers in lower income countries are at least able to explain potential impacts of their operations and how they avoid potential negative impacts.		X			

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		<p>harvesting, drain design) as well as timing the irrigation appropriately to crop requirements</p> <p>Check, if irrigation took place. If irrigation took place, check whether irrigation water was abstracted from a sustainable source or in a way that recharge rates compensates water abstraction. Verify irrigation method in light of water conservation and local climatic conditions.</p> <p>Timing and amount of irrigation is tailored to crop requirements to meet planned yield and quality levels under local conditions. Monitoring on appropriate scale available. (see ISCC 202 2.9.2)</p>						
07.01.52	Is a farm waste management plan available?	<p>Check if a farm waste management plan is available, which includes practices for waste reduction, reuse and recycling to avoid or reduce wastage and the use of landfill or burning.</p> <p>The waste management plan should include the phases</p> <ol style="list-style-type: none"> <li>(1) Risk assessment,</li> <li>(2) Target-setting,</li> <li>(3) Risk management and</li> <li>(4) Monitoring.</li> </ol> <p>Verify whether best practices have been addressed in the waste management plan. They refer to:</p> <ul style="list-style-type: none"> <li>- Prevention of wastes;</li> <li>- Prevention of on-farm burning of certain waste materials;</li> <li>- Prevention of contamination of on-site landfill disposal;</li> <li>- Prevention of contamination with respect to disposal of ash;</li> </ul> <p>It should be documented if on-farm burning and landfill disposal took place.</p>	<p>Verification of waste management plan.</p> <p>Record keeping must be in place for produced waste amounts and on-farm disposal (including discharge to landfill, drains, sewers, surface water, land or groundwater). If burning takes place, further records on types of wastes burned and the type of burning practice (e.g. open fire, low temperature incinerators) should be available. Records of the risk assessment as well as appropriate monitoring and management measures must be kept at least five years. A comprehensive, current, documented plan that covers wastage reduction, pollution and waste recycling is available. Air, soil, water, noise and light contamination must be considered.</p>		X			

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		An assessment of risks to humans (both workers and neighbouring communities) and environment should be conducted in case burning and disposal took place on-farm. Appropriate management measures could be inter alia minimization of waste materials or energy recovery or efficient burning sites/incinerators. (see ISCC 202 2.10.1)						
07.01.53	Have efforts been made to reduce fossil energy consumption and thus, also lower greenhouse gas emissions and air pollution emissions?	<p>Check on-site sources of energy consumption. Check bills or other appropriate documents for energy consumption in the last years.</p> <p>Check whether there is/was awareness and effort to reduce fossil energy consumption and if there is awareness on impacts of high fossil energy consumption. (see ISCC 202 2.10.2)</p> <p>Check if a plan is in place to assess the major air pollutants for the unit of certification. The plan should include an assessment of pollutants such as:</p> <ul style="list-style-type: none"> <li>• carbon monoxide</li> <li>• nitrogen oxides</li> <li>• volatile organic compounds</li> <li>• particulate matter</li> <li>• sulphur compounds</li> <li>• dioxins</li> <li>• other substances recognised as potentially harmful for the environment or human health (e.g. heavy metals, ammonia or dust, volatile organic compounds)</li> </ul>	<p>On-site verification on sources of energy, bills or other documents on energy consumption and development in the past years.</p> <p>Bilateral discussions on awareness on that topic and efforts in past and future on reductions of fossil energy consumption.</p> <p>Improvement plans and test results of the regular assessment of pollutants (e.g. test documents).</p>		X			
<b>ISCC Principle 3</b>								
07.01.54	Are records kept for training activities and attendees?	<p>Staff, responsible for certain tasks within the company should participate in training activities. Training includes the following topics:</p> <ul style="list-style-type: none"> <li>- Handling of plant protection products and other hazardous chemicals</li> </ul>	Record for training activities for workers including the topic covered, the trainer, the date and the attendees. Evidence of attendance or details of other appropriate qualification		X			

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		<ul style="list-style-type: none"> <li>- Waste management</li> <li>- Handling of protective equipment for chemicals, fuels, gas and electricity</li> </ul> Check if a record is kept for training activities including the topic covered, the trainer, the date and attendees. (see ISCC 202 3.1.1)						
07.01.55	Is it ensured that certificates of competence are available for dangerous or complex work?	Check if all workers handling and/ or administering chemicals, disinfectants, plant protection products, biocides or other hazardous substances and all workers operating dangerous or complex equipment as defined in the risk assessment have certificates of competence, and/ or details of other appropriate qualifications. Check if records identify workers who carry out such tasks, and show certificates of training or proof of competence. (see ISCC 202 3.1.2)	Records/Certificates/other qualifications available. Document check and/ or other evidence possible.	X				
07.01.56	Is it ensured that all workers received adequate health and safety training and have been instructed according to the risk assessment?	Check if workers can demonstrate competency in responsibilities and tasks through visual observations. At least one worker/responsible with first aid skills should be available on the farm/plantation, whenever cultivation activities take place. If at time of inspection there are no activities, there must be evidence of instructions. (see ISCC 202 3.1.3)	Relevant documentation, Interview with responsible member of staff/ workers		X			
07.01.57	Has the farm/plantation a written health, safety and hygiene policy and procedures including issues of the risk assessment?	The risk assessment should include important health and safety risks, such as the use of agrochemicals, liquid fuels, lubricants, machines, generators, boilers, pumps, power tools, electrical installations and power lines. Within the risk assessment, risks of transporting, storage, handling and spillage and disposal shall be included. Check if the health, safety and hygiene policy at least includes the points	Complete and up to date risk assessment. Documents, visual inspection of first aid kits and other health, safety and hygiene measures, interview with farmer/plantation manger and workers		X			

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		<p>identified in the risk assessment. Policy measures could include inter alia accident and emergency procedures, hygiene procedures, dealing with any identified risks in the working situation. Check if the policy are made clearly understandable for all workers, reviewed and updated when the risk assessment changes.</p> <p>Check if regarding all implemented health and safety requirements, a warning system including legally permitted sanctions exists for workers who do not apply the health- and safety requirements.</p> <p>Check if complete and maintained first aid kits and procedures (including records and evaluations of accidents) are available according to national regulations and recommendations and if they are accessible at all permanent sites and available for transport to the vicinity of the work. Check if it is ensured that first aid medical services can be provided in case of emergencies. (see ISCC 202 3.2.1)</p>						
07.01.58	Is it ensured that workers have suitable protective clothing?	<p>Check if workers (including subcontractors) are equipped with suitable protective clothing in accordance with legal requirements and/or label instructions or as authorized by a competent authority. Check if complete sets of protective clothing for certain works (e.g. handling plant protection products, working with electric equipment) which enable label instructions and/or legal requirements and/or requirements as authorised by a competent authority to be complied with are available, used and in a good state of repair.</p>	<p>Visual inspection: protective clothing is complete and clean and is used according to requirements/ instructions. Cleaning instructions are available, Interview with farmer/plantation manger and workers</p>	X				



No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		<p>Examples of protective clothing are rubber boots, waterproof clothing, protective overalls, rubber gloves and facemasks as well as appropriate respiratory, ear and eye protection devices. They should be used where necessary.</p> <p>Check if protective clothing is regularly cleaned, according to a schedule adapted to the type of use and degree of soiling. Cleaning of the protective clothing and equipment should be done separately from private clothing washing; gloves should be washed before removal. Dirty, torn and damaged protective clothing and equipment as well as expired filter cartridges should be disposed of.</p> <p>Check if single-use items (e.g. gloves, overalls) are disposed of after one use.</p> <p>Check if all the protective clothing and equipment, including replacements filters, is stored in a well-ventilated area and physically separate from the plant protection products and any other chemicals, which might cause contamination of the clothing or equipment. (see ISCC 202 3.2.2)</p>						
07.01.59	Is it ensured that potential hazards are clearly identified by warning signs?	<p>Verify if permanent and legible signs indicate potential hazards, e.g. waste pits, fuel tanks, workshops, access doors of the plant protection product/ fertilizer/ any other chemical storage facilities as well as the treated crop.</p> <p>Check if warning signs have been placed where appropriate. (see ISCC 202 3.2.3)</p>	Visual inspection of farm/ plantation		X			
07.01.60	Is it ensured that accident procedure and equipment is available?	<p>Check if an accident procedure displays the basic steps of primary accident care and is accessible by all individuals within ten meters of the plant</p>	On-site inspection, accident procedures and equipment are available (might include e.g. clear overview of responsibilities, contact information in	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		protection product/ chemical storage facilities and designated mixing areas. Check if procedures and equipment is available to deal with accidents and spills of chemicals (including plant protection products, fertilizers and fuels). (see ISCC 202 3.2.4)	case of emergency, availability of first aid material), interview with responsible member of staff/ workers					
07.01.61	Are facilities to deal with accidental operator contamination available?	Check if all plant protection product/ chemical storage facilities and all filling/mixing areas present on the farm have eye wash capability, a source of clean water no more than 10 meters distant, a complete first aid kit and a clear accident procedure with emergency contact telephone numbers or basic steps of primary accident care, all permanently and clearly signed. (see ISCC 202 3.2.5)	Visual inspection of facilities, Relevant documentation on accident procedures		X			
<b>ISCC Principle 4</b>								
07.01.62	Has a self-declaration on good social practice regarding human rights been communicated to the employees and signed by the farm management and the employees' representative?	Check if the farm management and the employee's representative have signed and displayed a self-declaration assuring good social practice and human rights of all employees. Check if the self-declaration has been communicated to the workers. The self-declaration must be in language appropriate to workers and surrounding communities. The declaration contains commitment to the ILO core labor standards, respect for living wage, respect for the social environment, respect for legal land titles, sufficient compensation for communities, commitment to solve social conflicts, fair contract farming arrangements. (see ISCC 202 4.1.1)	Self-declaration is available in appropriate language and complete		X			
07.01.63	Is it ensured that all negative environmental, social, economic and cultural impacts are avoided and that the certified System User must provide	Check if all environmental, social, economic and cultural impacts for surrounding areas, communities, users and land-owners are taken into	Separate interview with farmer/plantation manager and employees' representatives, if		X			

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
	adequate information to relevant stakeholders on legal, social and environmental issues related to the ISCC requirements. The information must be presented in an appropriate language and in a way to allow for a participative decision-making process?	account and if local historical, cultural and spiritual properties and sites are protected. Check if a participatory social impact assessment has been conducted where all relevant stakeholders including local communities and indigenous people have been engaged. The report is publicly available in appropriate language to surrounding communities. On the basis of that report an action plan to address identified social impacts and a continuing dialogue with surrounding communities is in place. Documents of regular meetings with communities (with two-way communication) and local government with listed risks and/or impacts and evidence of negotiations or resolution processes are compiled. (see ISCC 202 4.1.2)	necessary information from regional administration and NGOs. Report on impact assessment, document check  Communication to stakeholders (e.g. via regular meetings, information events, information documents in appropriate language)					
07.01.64	Is it ensured that biomass production does not impair food security?	Verify whether biomass production does not replace stable crops cultivated for food production and does not impair the local food security. Local food prices do not rise as a direct effect of biomass production. (see ISCC 202 4.1.3)	Separate interview with farmer/plantation manager and employees' representatives. If necessary information from NGOs.		X			
07.01.65	Is it ensured that fair and transparent contract farming arrangements are in place?	Check essential indicators: (1) The contracts are on paper in the appropriate language and co-signed copies are available with both parties. In case of cooperative contract arrangements, all members have a copy. (2) Payments for harvest are, in calculated form, done on paper and signed and handed over to contract farmer for his/her own record keeping.	Applicable contract details are available.		X			

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		<p>(3) Provisions governing price-quality parameters are clearly defined in the contract.</p> <p>(4) The contract contains clear provisions on exit arrangements, buy-out possibilities, handing over of property deeds (when appropriate), and compensation measures in case of bankruptcy of the mother company when legally required.</p> <p>There are minutes of meetings providing evidence of regular discussions or negotiations between Mother Company and contract farmers' representatives. (see ISCC 202 4.1.4)</p>						
07.01.66	Is it ensured that people on the farm/plantation have access to basic services?	Check if all people on the farm/plantation have access to clean food storage areas, designated dining areas, hand washing facilities, safe drinking water, hygienic toilet and hand-washing facilities. Check if a place to store food and to eat as well as hand washing facilities and potable drinking water are available. Check if workers who live on the farm/plantation are provided with access to appropriate cooking facilities and clean and safe accommodation. The living quarters for the workers on farm are habitable, have a sound roof, windows and doors, and have the basic services of running water, toilets and drains. (see ISCC 202 4.1.5)	Visual inspection of respective areas, Interview with responsible member of staff/ workers	X				
07.01.67	Is it ensured that all children living on the farm have access to quality primary school education?	All children at primary schooling age (according to national legislation) living on the farm have access to primary school education, either through provided transport to a public primary school or through adequate on-site schooling.	List of all school-aged children, availability of schools, classrooms and transport. Separate interview with farmer/plantation manager and employees' representatives.	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		This is in accordance with the International Covenant on Economic, Social and Cultural Rights, Art. 13. (see ISCC 202 4.1.6)						
07.01.68	Is it ensured that other forms of social benefits are offered by the employer to employees, their families and/or local community?	Incentives including incentives for good working performance, bonus payment, support of professional development, family friendliness, medical care/ health provisions, improvement of social surroundings etc. are offered. The workers are encouraged to get health insurance by creating awareness and providing information about available insurances. Health insurance can include long-term compensation in case of disability and payment of medical costs. If appropriate, the employer makes opportunities of employment known locally. (see ISCC 202 4.1.7)	Interviews with farmer/plantation manager as well as workers on special offers for employees and families.		X			
07.01.69	Is it ensured there is a complaint form and/or procedure available on the farm, where employees and affected communities can make a complaint?	Check if a complaint form and/or procedure is available for farm workers and surrounding communities. Check if they have been made aware of its existence and complaints or suggestions can be made at any time. Verify evidence that they are dealt with in a timely manner. Check if complaints and their solutions from the last 24 months are documented and accessible. (see ISCC 202 4.1.8)	Complaint form is available. It shows time of complaints, solution to complaint and time of the implementation of solutions. Separate interview with farmer/plantation manager and employees' representatives.		X			
07.01.70	Is it ensured that mediation is available in case of a social conflict?	A mediator is assigned by name and address by the elected person of trust. The mediator should be independent from all parties involved in the conflict including the company or operator commissioning the mediation. (see ISCC 202 4.1.9)	Separate interview with farmer/plantation manager and employees' representatives.		X			
07.01.71	Is it ensured that there is no forced labor at the farm or plantation?	Check if there has been no use of forced, bonded or involuntary labour as meant in ILO Convention 29 and 105.	Separate interview with farmer/plantation manager and employees' representatives	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		Furthermore, check if employees are not requested to lodge their identity papers with the owner or a third party. Retaining the salary of workers, further property or additional grants or illegal or excessive deduction of fees from wages for disciplinary purposes, personal protective equipment, deposits for accommodation, is prohibited. (see ISCC 202 4.2.1)						
07.01.72	Is it ensured that there are restrictions related to hazardous activities?	Check if the minimum age complies with all local and national legislation as well as with ILO Convention 138 and 182 and if no minors are employed on the farm or plantation. Check if documents include recording of workers' date of birth and documented evidence that the employer is aware of prevailing legislation. Check if children within the age of compulsory schooling are not employed during school hours. Check if young workers (15-18), pregnant workers, disabled workers or workers who suffer from chronic or respiratory diseases do not undertake hazardous work that jeopardizes their health, safety or morals. Check if there are no forms of slavery or practices similar to slavery, forced or compulsory labor of children. Verify if all persons, who have been injured or are ill, do not perform activities that are detrimental to their health and safety or that of other workers. (see ISCC 202 4.2.2)	Availability of respective documentation. Separate interview with responsible member of staff/ workers and farmer/plantation manager.	X				
07.01.73	Is it ensured that there is no indication of discrimination at the farm or plantation?	Check if there is no indication of discrimination (distinction, exclusion or preference) practiced that denies or impairs equality of opportunity, conditions or treatment based on individual characteristics and group membership or association. For	Separate interview with farmer/plantation manager and employees' representatives Document check on equal opportunities policy	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		example, on the basis of: race, caste, nationality, religion, disability, gender etc. Check if a publicly available equal opportunities policy including identification of relevant/ affected groups in the local environment is available. (see ISCC 202 4.2.3)						
07.01.74	Is it ensured that employment conditions comply with equality principles?	Check evidence that the farm provides equality of opportunity and treatment regardless of race, color, sex, religion, political opinion, nationality, social origin or other distinguishing characteristic (ILO conventions 100 and 111). (see ISCC 202 4.2.4)	Separate interview with farmer/plantation manager and employees' representatives	X				
07.01.75	Is it ensured that workers are treated with dignity and respect?	Check if the company is not engaged in or tolerate the use of corporal punishment, mental or physical coercion, or verbal abuse or sexual harassment or any kind of intimidation of workers.. No harsh or inhumane treatment is allowed. (see ISCC 202 4.2.5)	Separate interview with farmer/plantation manager and employees' representatives. Workers' interviews with self-selected/anonymous workers	X				
07.01.76	Is it ensured that all workers are provided with fair legal contracts?	Check if all workers are provided with fair legal contracts they do understand. Copies of working contracts can be shown for every worker indicated in the records. Both the worker as well as the employer has signed them. Check if records are kept for at least 24 months. Where a registration system exists, copies of working contracts are registered with the labor authority of the country of production. (see ISCC 202 4.2.6)	Control of random samples of contracts. Separate interview with farmer/plantation manager and employees' representatives.		X			
07.01.77	Is it ensured that the employment conditions of individual workers comply with legal regulations and/or collective bargaining agreements?	Check if employment conditions comply with legal regulations and/or collective bargaining agreements (e.g. on working hours, breaks, rest days, overtime, deductions, sickness, holiday entitlement, paid leave, maternity	Random sample of documentation and records. Random samples of pay slips match with working hours and wages. Separate interview with farmer/plantation manager and employees' representatives.		X			

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		<p>leave, reasons for dismissal, period of notice, home work etc.).</p> <p>Check if they are documented and available in the languages understood by workers or explained carefully to them by the manager or supervisor.</p> <p>Check compliance for e.g. working hours, breaks, rest days, overtime, deductions, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice. Documents also available in the language understood by workers or have been carefully explained to them</p> <p>Check further evidence on:</p> <ul style="list-style-type: none"> <li>- Regular weekly working hours do not exceed 48 hours. N/A for supervisors or management.</li> <li>- Rest breaks/days during peak season</li> <li>- Every six sequent days of work at least one day off should be provided to workers</li> <li>- Overtime is voluntary and only occurs within a certain time frame (e.g. during harvest or planting) and is compensated at a premium rate. Workers area informed about overtime work in a timely manner</li> <li>- Workers who take maternity leave are entitled to return to their employment at the same terms and conditions of prior employment. They are not subject to any discrimination, loss of seniority or deduction of wages</li> </ul> <p>Conditions of employment should follow negotiations with trade unions or similar organisations in case they are available.</p> <p>Check if wages and overtime payment documented on the pay slips are in line with legal regulations (minimum wages)</p>						



No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		and/or collective bargaining agreements (if applicable). If payment is calculated per unit, workers (on average) shall be able to gain the legal minimum wage within regular working hours. (see ISCC 202 4.2.7)						
07.01.78	Is it ensured that the farm pays a living wage, which meets at least legal or industry minimum standards?	Check if the company's pay slips demonstrate that living wages meet at least legal or industry minimum standards and are sufficient to meet basic needs of personnel and to provide some discretionary income. Check if gross wages are paid at least monthly to workers. (see ISCC 202 4.2.8)	Document check (e.g. pay slips) and/ or other evidence possible.	X				
07.01.79	Is it ensured that there is at least one worker or a workers' council elected freely and democratically who represent the interests of the workers to the management?	Check if documentation is available that demonstrates that a clearly identified, named person of trust and/or a workers' council representing the interests of the workers to the management is elected by all workers and recognized by the management. Check if this person is able to communicate complaints to the management. (see ISCC 202 4.2.9)	Documentation is available and complete. Separate interview with farmer/plantation manager and employees' representatives.		X			
07.01.80	Is it ensured that workers can join or establish labour organizations and collective bargaining for negotiating working conditions?	Check if all employees are free to establish and to join labour organisations of their own choice or organize themselves to perform collective bargaining. Check if it is ensured that workers have the right to organize and negotiate their working conditions. Check if there is evidence that the employer supports the establishment or at least does not block the effective functioning of worker-committees where the workers elect representatives. Check if collective bargaining agreements are accepted. Verify if trade union members are guaranteed the possibility to fulfill their tasks at least outside of the regular	Separate interview with farmer/plantation manager and employees' representatives. Workers' interviews with self-selected/anonymous workers	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		working hours. The employment conditions regarding freedom of association and collective bargaining are in accordance with all national and local legislation and ILO Conventions 87 and 98. (see ISCC 202 4.2.10)						
07.01.81	Is it ensured that there are responsible persons for workers' health, safety and good social practice?	Check if the responsible person and the elected person of trust demonstrate awareness and/or access to national regulations concerning: Gross and minimum wages, working hours, union membership, anti-discrimination, child labor, labor contracts, holiday and maternity leave, health and medical care coverage and pension/gratuity and regular two way communication. (see ISCC 202 4.2.11)	Separate interview with farmer/plantation manager and person responsible for workers' health, safety and good social practice.		X			
07.01.82	Is it ensured that there is an open communication of management with workers?	Check if the management holds regular two-way communication meetings with their employees where issues affecting the business or related to worker health, safety and welfare can be discussed openly. At least two meetings a year are held between management and employees. Matters related to the business and worker health, safety or welfare can be discussed without fear, intimidation or retribution. Records from such meetings are kept and the concerns of the employees are recorded. (see ISCC 202 4.2.12)	Separate interview with farmer/plantation manager and employees' representatives. Reports on the meetings		X			
07.01.83	Are records on all workers and employees available?	Check if records demonstrate an accurate overview of all employees (including seasonal workers and subcontracted workers on the farm) and indicate full names, a job description, date of birth, date of entry, wage and the period of employment. Check if records are accessible for the last 24 months. (see ISCC 202 4.2.13)	Availability of respective documentation. Separate interview with farmer/plantation manager and employees' representatives.		X			

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
07.01.84	Is a time recording system that shows daily working time and overtime on a daily basis for all workers available?	Check if a time recording system is available that makes working hours and overtime of workers and employees transparent. Working times of all employees during the last 24 months are documented. (see ISCC 202 4.2.14)	Random sample of documents on working hours. Separate interview with farmer/plantation manager and employees' representatives.		X			
<b>ISCC Principle 5</b>								
07.01.85	Is it ensured that the producer can prove that the land is used legitimately and that traditional land rights have been secured?	Documents show legal ownership or lease, history of land tenure and the actual legal use of the land. The producer must identify existing land rights and does respect them (see Principle 1). The rights of indigenous people are respected. The process of Free Prior and Informed Consent (FPIC) is applied in case of new land acquisitions and is properly documented. Document check and/ or other evidence possible. (see ISCC 202 5.1)	Respective contracts are available, land register, if necessary information by regional administration and NGOs. Documents showing the proper conduction of an FPIC process is available.	X				
07.01.86	Is it ensured that there is awareness of, and compliance with, all applicable regional and national laws and ratified international treaties?	The producer can demonstrate awareness of his responsibilities according to the applicable laws. Applicable laws are being complied with. They apply to: (1) National and international protected areas as referred to in Principle 1 (2) Environmental impact assessment (3) Soil conservation and management, soil fertility (relating to e.g. application of fertilizers, manure and Plant Protection Products, contamination and accumulation of hazardous substances in soils) (4) Handling of fertilizers and Plant Protection Products (5) Water conservation and management (relating to e.g. abstraction, use and discharge of	Separate interview with farmer/plantation manager and employees' representatives. Relevant documentation available.	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		irrigation water, protection of water bodies) (6) Energy use and related emissions (7) Reuse, recycling and disposal of hazardous and non-hazardous wastes (8) Health and safety and rights of workers (9) Rights of permanent and temporary workers (e.g. overtime work, paid holiday-, sick- and parental leave) (10) Rights of local communities and indigenous groups. The company should be familiar with the relevant legislation and should remain informed on changes in legislation. (see ISCC 202 5.2)						
	<b>ISCC Principle 6</b>							
07.01.87	Is it ensured that basic economic documentations are available?	Records shall be kept with respect to yields, costs, income and profitability of the farm or plantation. (see ISCC 202 6.1.1)	Relevant documentation available	X				
07.01.88	Is it ensured that a business plan is available?	Farms or plantations (single farms, or groups) have developed and are implementing a business plan. It includes plans and activities to support long-term economic viability of the farm or plantation. It shall take into account social and environmental principles, e.g. the sustainable optimization of yield and input efficiency. Market requirements as well as risk mitigation strategies (e.g. of drought, price fluctuations) can also be included. (see ISCC 202 6.1.2)	Business plan available Small-scale farmers in lower income countries should at least be able to explain verbally how their activities contribute to the long-term economic viability of their farm.		X			
07.01.89	Is it ensured that the farm/plantation has a good relationship with its customer?	Check if best timing for crop deliveries are discussed with customers to ensure good prices and to maintain quality. (see ISCC 202 6.1.3)	Bilateral discussions with both farmers/plantation managers and recipients (first gathering points)		X			
07.01.90	Is it ensured that a recording system is established for each unit of production?	Check if a recording system is established for each unit of production. These records must be kept in an	Production reports	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		ordered and up-to-date condition for at least 3 years. Current records must provide a history of biomass production of all production areas. (see ISCC 202 6.2.1)						
07.01.91	Does a commitment of continuous improvement exist for each unit of production?	Verify that the management regularly monitors and reviews all activities and takes actions to continuously improve the management with respect to an environmental, social and economic sustainable development. Continuous improvement can include (but is not limited to) a reduction of plant protection product application, a more efficient fertiliser management, waste reductions, energy consumption and greenhouse gas emissions, social impacts and yield performance. (see ISCC 202 6.2.2)	Management reports, discussion with farmers/plantation managers and employees		X			
07.01.92	Is it ensured that records are kept for the description of the areas in use?	Documentation system complies with at least the following requirements: (1) The description of the whole agricultural area is carried out along a list of parameters to be assessed: a. Lot number b. Lot size c. Type of crop (2) Each lot (as part of the whole agricultural area) is depicted as traverse in geographic coordinates with a precision of 20 meters for each measuring point. a. The depiction of simple lot shapes can easily be realized with the help of satellite images. b. For very complex shapes, the real lot can be approximated by a polygon. The measuring points on each end of the lines framing the polygon then have to meet the required precision of 20 meters.	Documentation system available	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		<p>c. A small number of measuring points may suffice for the approximation through a polygon as long as the lot size on the map does not deviate from the specification in (1) by more than 10%.</p> <p>d. If suitable maps or tables specifying the requested information do not exist, it is permitted to identify lots with the help of tools like Google Earth. The measuring points can be set in the image as place marks manually and the tool for documentation shall deliver the results (geo-coordinates) for these place marks.</p> <p>Reports on all implemented management measures as well as records and verification documents on fulfilled criteria, where such a reporting is required. (see ISCC 202 6.2.3)</p>						
07.01.93	Is it ensured that in case of the engagement of subcontractors they must comply fully with the ISCC standard and provide the respective documentation and information?	<p>Relevant subcontractors are enterprises that work on behalf of the producer (e.g. seeding, fertilizing, pest control, harvesting).</p> <p>Relevant subcontractors must be regarded in the audit. The producer must provide evidence of respective contracts with the subcontractor ensuring that the auditor gets access to relevant information. The producer must also accept that ISCC recognized auditors are allowed to verify the assessments through a physical inspection where there is doubt. The producer is responsible for observance of the control points applicable to the tasks performed by the subcontractor by checking and signing the assessment of the subcontractor for each task and season contracted. (see ISCC 202 6.2.4)</p>	Contracts with subcontractors and all relevant documents are available Documentation is available with producer.	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
<b>07.02. Traceability (relevant for main and sample audits)</b>								
07.02.01	Are contracts available with all First Gathering Points to which sustainable biomass will be or was delivered?	Check contracts for reliability and completeness	Contracts are available.	X				
07.02.02	Is the copy of the signed self-declaration available (only relevant for sample audits)?	Check self-declaration for reliability and signature	Copy of signed self-declaration is available	X				
07.02.03	Are weighbridge protocols of delivered biomass for each truck/tractor as received from First Gathering Points (according to ISCC System Document 203) available?	Check weighbridge protocols, look up requirements according to ISCC System Basic 203	Protocols are available.	X				
07.02.04	If subcontractors are used( e.g. for spraying, harvesting, etc.), are contracts available?	If there are subcontractors check contracts for reliability and completeness. Additionally, subcontractors have to be checked. If no subcontractors are being used conformity shall be marked with "yes".	Contracts are available and subcontractors were positively checked	X				
07.02.05	Plausibility check: Is the amount of crops delivered as sustainable consistent with the size of the crop area and yield per year?	Verify the amount of crops delivered as sustainable with the respective crop areas and yield per year.	Reports on outgoing material, delivery notes, field records etc.	X				
07.02.06	Do the delivery notes or sustainability declarations for outgoing sustainable material comply with the ISCC requirements? Is the information consistent with information in the reporting system?	Verify whether the documents contain the following information: <ul style="list-style-type: none"> <li>- Name and address of the supplier</li> <li>- Name and address of the recipient</li> <li>- Related contract number</li> <li>- Date of physical dispatch of the sustainable material</li> <li>- Name of the certification system and certificate number of the certified supplier</li> <li>- Unique number of sustainability declaration (running number)</li> <li>- Country of origin of the raw material (in case of agricultural cope residues the country where the agricultural cope residues originated from)</li> <li>- Quantity of outgoing sustainable material (in metric tons or m3 at 15°C)</li> </ul>	Delivery notes, weighbridge tickets, sustainability declarations, proofs of sustainability for outgoing sustainable material, reporting system	X		<b>Indicate uniquely which delivery notes, sustainability declarations or proofs of sustainability have been verified during the audit (e.g. statement of unique document number and date):</b>		

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		<p>referring to dry material or indicating moisture content</p> <ul style="list-style-type: none"> <li>- Statement "The material complies with the sustainability criteria according to Art. 17 (3), (4) and (5) RED" (applicable to biomass from agricultural, aquaculture, fisheries and forestry including residues from agricultural, aquaculture, fisheries and forestry residues)</li> <li>- Statement if material is "ISCC Compliant" (ISCC EU: if relevant, ISCC PLUS: mandatory)</li> <li>- Chain of Custody information: Physical segregation or mass balance (mandatory for ISCC PLUS)</li> <li>- Applied Add-on(s)</li> <li>- Statement on the compliance of the material, e.g. SAI Gold, SAI Silver or FEFAC compliant (if applicable)</li> <li>- One of the three options of GHG emission information (ISCC PLUS: only relevant if GHG emission add-on is applied: <ul style="list-style-type: none"> <li>- Option 1: Statement "Use of total default value" (if an applicable default value from the RED is available).</li> <li>- Option 2: Statement "Use of disaggregated default value for eec" (if an applicable default value from the RED is available).</li> <li>- Option 3: Statement of actual GHG values or NUTS2 value in kg CO2eq per dry-ton of product. Separate statement of GHG values for: cultivation emissions (eec) and where applicable land use change (el) and/or improved agricultural management (esca)</li> </ul> </li> </ul>						
07.02.07	ISCC PLUS deliveries of biomass and biofuels to Japan: Do the outgoing	For deliveries to Japan under ISCC PLUS specific information on GHG emissions	Delivery notes, sustainability declarations, proofs of sustainability for	X				



No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
	delivery notes or sustainability declarations contain the specific information on the 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 • 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)	incoming sustainable material, reporting system					
<b>07.03. Greenhouse Gas Emissions (relevant for main and sample audits)</b>								
07.03.01	If the farmer applied the total default value for cultivation (eec), is the application of the total default value in line with the RED and ISCC requirements?	Verify whether the farmer fits into the category from which the default value was chosen. Verify that a default value available in the RED for the respective raw material. Verify that the total default value achieves the minimum GHG savings.	Documentation GHG value, region of cultivation. Compare with the RED values	X				
07.03.02	If the farmer applied the disaggregated default value for cultivation (eec), is the application of the disaggregated default value in line with the RED and ISCC requirements?	Verify whether the farmer fits into the category from which the default value was chosen and if a disaggregated default value is available in the RED for the respective raw material.	Documentation GHG value, region of cultivation. Compare with the RED values	X				
07.03.03	If the farmer applies NUTS2 values (only applicable for agricultural production of raw material in EU) or NUTS2 equivalent values, is the application of the NUTS2 value in line with the RED and ISCC requirements?	Verify the location of agricultural production and whether the correct NUTS2 value for that location or the highest NUTS2 value for the whole Member State has been used (to be applied at the farm, first gathering point or central office). Verify that in case of use of NUTS2 value, the correct emissions value in kgCO <sub>2</sub> eq/dry-ton is selected from the NUTS2 table published by the European Commission on the transparency platform (values stated in red colour) or, if a value was published in another unit, a correct recalculation took place.	Documentation of cultivation location and GHG value. 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 raw material. Values reported in red in the table are in dry-ton.	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
07.03.04	In case actual GHG values have been calculated, is the individual calculation of GHG emissions of cultivation up to date?	Verify the time frame, for which all data has been gathered and for which GHG calculation has been concluded. Please note that GHG calculation and respective data shall be up to date and must be based on previous cultivation period/ previous calendar or financial year. In case of group certification, the calculation shall preferably be hold at the central office or the first gathering point for a pre-verification of the calculation methodology.		X		<b>Please indicate for which period the GHG calculation has been conducted:</b>		
07.03.05	Emissions of cultivation (eec): Has the data basis for GHG calculation of cultivation been determined correctly for the calculation period? Have the GHG emissions of the cultivation been calculated correctly? Do the emission factors from databases and literature comply with the ISCC requirements?	Verify if the following data have been collected on-site and have been correctly applied; verification of data plausibility; verification whether further inputs and outputs do exist: <ul style="list-style-type: none"> <li>• Calculation period</li> <li>• Amount and type of raw material (yield per hectare and year; if drying takes place mass of dried main product</li> <li>• Amount of seeds in kg per ha and year</li> <li>• Amount of mineral fertilizers: P2O5-, K2O-, CaO- and N-fertilizer in kg nutrient per ha and year (e.g. kg N/(ha*yr))</li> <li>• Amount of organic N fertilizers in kg N/(ha*yr)</li> <li>• Amount of crop residues in kg N/(ha*yr)</li> <li>• Amount and type of used pesticides in kg active ingredient per hectare and year</li> <li>• Diesel consumption per year and hectare</li> <li>• Electricity consumption (kWh per hectare and year) and source of electricity</li> <li>• Moisture content per ton delivered raw material in percentage</li> </ul>	Reports on incoming and outgoing material, field records, delivery notes, flow meters, invoices, documentation on fertilization etc. <ul style="list-style-type: none"> <li>- Documentation of information, sources and publication date as far as the data is from literature sources.</li> <li>- Transparent documentation of sources, method of analysis, official statements of laboratory and year of analysis if individual determined data is used.</li> </ul> Transparent documentation of calculation, formulas, all input data and results. <ul style="list-style-type: none"> <li>- For N2O-Field emissions: "Annotated example of a GHG calculation using the EU RED methodology"</li> </ul> For emission factors the following sources can be used: <ul style="list-style-type: none"> <li>• Standard Values for Emission Factors as available on European Commission Transparency Platform for Biofuels.</li> <li>• ISCC System Document 205</li> <li>• Alternative sources. The use of alternative values must be duly justified. In case alternative values are chosen, this must be flagged up in the documentation of the calculations in</li> </ul>	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		<p>Emission factors for seed in kgCO<sub>2</sub>e/kg seed</p> <p>Emission factors for mineral fertilizers reflecting the emissions of producing, extracting and processing of the fertilizers in kg CO<sub>2</sub>e/kg nutrient (to be applied for P<sub>2</sub>O<sub>5</sub>-, K<sub>2</sub>O-, CaO- and mineral N-fertilizer; for N-fertilizer referred to as EF<sub>production</sub>, for other fertilizers referred to as EF)</p> <ul style="list-style-type: none"> <li>• Emission factor for field emissions of all N-fertilizers including mineral and organic N-fertilizer and crop residues in kg CO<sub>2</sub>e/kg N (EF<sub>field</sub>)</li> <li>• Emission factors for pesticides in kgCO<sub>2</sub>e/kg active ingredient</li> <li>• Emission factors for diesel, electricity or other energy source</li> </ul> <p>Data shall be based on ISCC 205 or other official sources (e.g. Biograce, Ecoinvent, etc.) if available. If not available it shall be based on other literature sources. If no literature available at all: laboratory analysis or individual calculation might be possible if methodology complies with RED methodology and is verifiable. In this case, duly justification and flagging in documentation required.</p> <p>Verify whether the calculation of GHG emissions was conducted according to the methodology of ISCC 205 taking into account all relevant inputs. Consider especially if for N-fertilizers (mineral and organic) and crop residues the N<sub>2</sub>O-field emission have been included in the calculation.</p>	order to facilitate the verification by auditors. In case of individual calculation of emission factors: Calculation					
07.03.06	Were net GHG emissions from land use change (el) calculated according to the respective formula? (only relevant if 00.07.06 was answered with yes)	Verify if the calculation of GHG emissions from land use change took place according to the respective	Transparent documentation of the calculation and documentation of results and of input data. ISCC 205 chapter 4.3.2	X		<b>Please indicate, if any land use change (not violating ISCC Principle 1) took place:</b>		

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		<p>formula and all relevant inputs have been taken into account, in particular:</p> <ul style="list-style-type: none"> <li>- Carbon stock of reference area per hectare</li> <li>- Carbon stock of cultivation area per hectare</li> <li>- Yield per hectare and year</li> </ul> <p>Verify if all inputs for the single factors of the formula are documented and verifiable. Verify if all inputs and results available in the required units.</p>						
07.03.07	Have emission savings from soil carbon accumulation via improved agricultural management (esca) been calculated correctly? (only relevant if 00.07.11 was answered with yes)	<p>Were only the following measures integrated:</p> <ul style="list-style-type: none"> <li>- Shifting to reduced or zero-tillage;</li> <li>- Improved crop rotations and/or cover crops, including crop residue management;</li> <li>- Improved fertilizer or manure management;</li> <li>- Use of soil improver (e.g. compost).</li> </ul> <p>Was the correct emission formula applied for calculating emission savings from improved agricultural management?</p> <ul style="list-style-type: none"> <li>• Companies can either apply IPCC values based on the references provided in ISCC System Document 205 "Greenhouse Gas Emissions" (chapter 4.3.3 Emission saving from soil carbon accumulation via improved agricultural management (esca)). Auditors then have to verify the correctness of the chosen IPCC factors with all relevant desk and on-site information.</li> <li>• In case the companies wish to apply values other than those of the IPCC, a report must be prepared which contains the complete calculation</li> </ul>	<p>Production records</p> <p>Transparent documentation of the calculation and documentation of results and of input data.</p>	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		<p>methodology validated by a third party. This report must be submitted to ISCC so that ISCC can assess how to proceed and whether these values are acceptable.</p> <p>For both options, the actual values for esca have to be calculated on individual farm level, i.e. it is not allowed to setup a regional approach for the complete supply base.</p>						
07.03.08	Has the correct value been passed to the recipient of the raw material in the last year?	GHG value passed to recipient included all relevant emissions. Verify whether the correct value was provided in kg CO <sub>2</sub> e/ dry-ton of raw material on the sustainability declaration.	<p>Delivery notes, sustainability declarations to the recipient, internal reporting</p> <p>For the calculation of kg CO<sub>2</sub>e emissions per ton of dry product through moisture content, refer to ISCC system document 205</p>	X				

Voluntary Improvement Measures and Best Practices						
No.	No. of Requirements	Finding	Voluntary Improvement Measure	Fully Implemented	Partially Implemented	Not (yet) Implemented
1						
2						
3						
<b>Remarks, observations of best practices and suggestions for voluntary improvement</b> (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)