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1 Introduction

ISCC – International Sustainability and Carbon Certification (ISCC) is a certification system that offers solutions for the implementation and certification of sustainable, deforestation-free and traceable supply chains of agricultural, forestry, waste and residue raw materials, non-bio renewables and recycled carbon materials and fuels. Independent third-party certification ensures compliance with high ecological and social sustainability requirements, greenhouse gas emissions savings and traceability throughout the supply chain. ISCC can be applied globally in all markets including the food, feed, biochemical and bioenergy markets and for technical applications.

ISCC applies strict rules for the conservation of valuable landscapes as well as the environmentally friendly and socially responsible production of agricultural and forestry raw materials. ISCC does not accept any form of compensation or remuneration for breaches of system requirements.

Since 2006 ISCC has continued to develop through an open multi-stakeholder process involving representatives from agriculture, processing and refining industries, trade, and NGOs with ecological and social backgrounds. Today, ISCC is one of the world’s leading certification systems. The interests of the different stakeholders are represented in the ISCC Association (ISCC e.V.), consisting of more than 140 members (June 2020). At regular regional and technical stakeholder committees in Asia, Europe, North- and South-America, experiences and improvements of the ISCC System are discussed, and – when possible – lead to continuous improvements of the ISCC system.

ISCC operates different certification systems for different markets. The two main systems are ISCC EU and ISCC PLUS. ISCC EU is a certification system to demonstrate compliance with the legal sustainability requirements specified in the Renewable Energy Directive (RED) and Fuel Quality Directive (FQD), followed by Directive (EU) 2018/2001 (short: RED II). ISCC PLUS is a certification system for all markets and sectors not regulated by the RED or FQD, such as the food, feed, biochemical and bioenergy markets and for technical applications. ISCC PLUS has been further recognized for proving compliance with the sustainability requirements for deliveries of ethanol to Japan.

During the development of its systems, ISCC considers and complements best practice initiatives like ISEAL Alliance and international standards like ISAE 3000 and the International Organisation for Standardization (ISO). This facilitates and enables a consistent and reliable application of ISCC especially with respect to quality control, risk management, planning and conducting of audits as well as sampling processes, surveillance and reporting mechanisms. Besides the ISCC Association and the regional and technical stakeholder committees another important stakeholder group for ISCC are Certification Bodies (CBs) who cooperate with ISCC as they are responsible for the

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1 ISCC also operates ISCC DE, which is a certification system to demonstrate compliance with the German Sustainability Ordinances and ISCC Solid Biomass NL to demonstrate compliance with the Dutch market for Solid Biomass.

consistent verification of compliance with ISCC requirements. ISCC organises regular meetings specifically convened for the representatives of recognised CBs cooperating with ISCC. The aim of those meetings is to exchange feedback and practical experiences in relation to the daily application of ISCC, to discuss best practices, to identify and reduce potential risks and to facilitate improvements of the system. ISCC has developed a specific training program for auditors, CBs, System Users and other interested stakeholders covering different topics of ISCC. On a regular basis ISCC offers trainings in different countries. The trainings are used to guarantee consistent audit processes, to update participants on latest requirements and also to receive feedback and provide opportunities for discussion. Furthermore, ISCC operates the ISCC Integrity Program, which is a tool used to continuously monitor the performance of the ISCC System Users and CBs cooperating with ISCC to ensure and maintain the high-quality standard and credibility of ISCC.

Under ISCC all relevant elements of the supply chain must obtain a certificate in order to handle sustainable materials. With this approach supply chains can be set-up flexibly and adjusted if required. Farms/plantations and points of origin for waste and residues, first gathering points or central offices and collecting points, processing units, as well as traders and storage facilities are relevant elements of the supply chain and are subject to certification. ISCC certificates are site specific, i.e. a certificate can only be issued for one geographical site. The transport of sustainable material between the different elements of the supply chain does not need to be covered by individual certification. All relevant information regarding transport (e.g. delivery documents, means of transport, transport distance, respective greenhouse gas emissions) is covered by the certification of the above-mentioned elements of the supply chain.

To strengthen the conditions for the acceptance of palm or products derived from palm entering the Japanese market, compliance with sustainability criteria is required. This document specifies the ISCC requirements for deliveries of sustainable palm and products derived from palm (e.g. crude and refined palm oil, PFAD and derivates such as olein or stearin) for all economic operators along the supply chain. The ISCC certification ensures that only sustainable palm oil or products derived from sustainable palm oil would enter the Japanese market.

2 Scope and Normative References

This document complements the ISCC System Documents and comprises requirements for the certification of the sustainable production of palm on palm plantations and the further processing of the fresh fruit bunches in oil mills, crushing plants (for palm kernels) and refineries into crude and refined palm oil, PFAD and derivates such as olein or stearin. It is required that all supply chain elements are covered by a certification and that certification is conducted by third party verification. Plantations have to fulfil the ISCC Principles 1 – 6 for the production of sustainable biomass. Supply chain
certification is required for first gathering points and any other elements of the downstream supply chain such as further processing units, traders and storage facilities. Every first gathering point (FGP) for fresh fruit bunches, such as an oil mill, is verified by an external auditor. Crude palm oil (CPO) mills can take over the role of a first gathering point. Oil mills that are already ISCC certified can extend their audit scope to cover ISCC requirements for a certification as first gathering point under “ISCC Sustainable Palm Oil Japan”.

All plantations delivering to an FGP/oil mill comply with the high ISCC sustainability requirements. In order to provide the respective evidence, third party auditors evaluate the risk level and perform on-site plantation audits on a sample basis.

Figure 1 provides an overview of the supply chains for sustainable palm oil (upper row) and solid biomass (lower row)

![Figure 1: Example of supply chains for sustainable palm oil and solid biomass](image)

The Supply Chain (SC) certification is required for all entities of the supply chain. This document highlights the specific certification requirements for deliveries of sustainable palm oil and its derivatives for the Japanese market. These are specifically:

- Specific sustainability requirements for CPO mills and any other processing units further down the supply chain. They include environmental, social/labour and governance requirements,

- A plan to reduce air pollution and GHG emissions

- Provisions and disclosure for certified companies to disclose information appropriately to stakeholders.

Mandatory audits for final users of palm oil and its derivatives within the Japanese Market may apply depending on Japanese regulation.

Poof of compliance with the criteria for sustainable palm oil can only be provided by independent third-party certification bodies being recognized by ISCC.

The terms ‘system user’ and ‘economic operator’ are used interchangeably and refer to those operations certified under ISCC along the supply chain.
2.1 Relevant ISCC Documents

The following ISCC System Documents lay down the general ISCC System principles and requirements which have also to be applied for ISCC Sustainable Palm Oil Japan.

Those include:

**ISCC EU 102 – Governance**
This document lays down the general principles according to which the ISCC system is governed globally. It specifies the goal and internal structure of ISCC, as well as the relationship between ISCC and its stakeholders. The principles specified in this document have to be considered for all activities related to ISCC. They apply to ISCC as an organisation, to cooperating CBs, to ISCC System Users, and to other stakeholders of ISCC.

**ISCC EU 103 – Requirements for Certification Bodies and Auditors**
The document describes the requirements for CBs to become recognised by ISCC, and the duties of ISCC-recognised CBs performing certification services according to ISCC. This includes also the need to ensure the third-party nature in the certification body accreditation process and the final decision to grant the certification. Furthermore, this document lays down the requirements for and necessary qualifications of auditors conducting ISCC audits. The requirements specified in this document apply on a global basis to all CBs and auditors conducting audits or performing certification services under ISCC.

**ISCC EU 201 – System Basics**
This document includes the key features of ISCC, an overview of certification criteria, the participants in the supply chain, registration and certification processes as well as the issuance of certificates and processes of the ISCC System.

**ISCC EU 202 – Sustainability Requirements**
The ISCC Document 202 “Sustainability Requirements” comprises six principles (ISCC Principles 1 – 6) for the production of sustainable biomass, which have been determined in a multi-stakeholder process. The ISCC Principles cover requirements on land use change (i.e. specification of areas that are excluded from biomass production under ISCC) and good agricultural practice and forestry practices as well as a broad range of social and economic requirements.

**ISCC EU 203 – Traceability and Chain of Custody**
This document covers the requirements for the traceability and chain of custody applicable to all elements of the supply chain of sustainable materials that have to be covered by certification (farm or plantations, point of origins of wastes and residues, first gathering points, central offices, collecting points for waste and residues, processing units as well as trader and storage facilities). The requirements described in the ISCC Document 203 “Traceability and Chain of Custody” and all further ISCC Documents must be applied by all the
participants in the certification system, i.e. ISCC System User and certification bodies cooperating with ISCC.

**ISCC EU 204 – Audit Requirements and Risk Management**

The document covers the requirements on how ISCC audits are to be conducted at different elements of the supply chain, the risk management process under ISCC applicable to all activities of ISCC and the implications of risks for ISCC audits. The risk management process takes into account the best practice principles of the ISEAL “Code of Good Practice for Assuring Compliance with Social and Environmental Standards”. The principles for risk management and carrying out audits complement the requirements laid down in the ISCC System Documents. They apply to ISCC, System Users and recognised certification bodies conducting ISCC audits.

**ISCC EU 205 – Greenhouse Gas Emissions**

The document “Greenhouse Gas Emissions” explains the options of stating greenhouse gas (GHG) emissions along the supply chain and provides the methodology, rules and guidelines for calculating and verifying GHG emissions and emission reductions in accordance with the EU regulation on renewable energy. It can be used as a supporting document for the GHG reduction plan.

**ISCC EU 206 – Group Certification**

The document covers the approach for group certification that can be applied for farms/plantations, points of origins of waste and residues as well as storage facilities. Group certification reduces the certification effort and costs considerably as only a sample of the group members is subject to an audit in the framework of the certification of the head of the group, e.g. a first gathering point. The document explains the rules on how to calculate the sample and how to select the sample (partly risk based and partly randomly). Group certification is not possible for processing units, such as palm oil mills.

The following chapters will include all relevant additional sustainability requirements for the sustainable palm oil supply chain delivering into the Japanese market.

All requirements are always subject to an audit. Any non-compliance must be subject to corrections. All non-compliances must be included in the auditor’s action list for the respective processing unit (see also chapter 4 “Audit and Certification Requirements” in this document).

### 2.2 Supply Chain Certification

System Users delivering sustainable palm oil or palm kernel oil (crude or refined) into the Japanese market must further acquire the respective supply chain certification. As described in chapter 1, under ISCC the certification is also required for all other relevant elements of the supply chain up to the final user of palm oil or its derivatives The respective ISCC requirements laid down in this document and the ISCC System Documents are applicable (see list of valid reference documents above).
In order to meet the specific requirements for supply chain certification set by METI, the following chain of custody option must be applied:

> Physical segregation: The certified materials must be segregated throughout the entire supply chain, without mixing with non-certified materials (identity preserved (IP) or segregated (SG) certified).

See also ISCC Document 203 for further information. The following chapter details the sustainability and certification requirements for plantations, first gathering points and processing units such as oil mills, crushing plants or refineries.

### 3 Sustainability and Certification Requirements for Plantations, First Gathering Points and Processing Units

#### 3.1 Sustainability Requirements for Plantations

Plantations that produce sustainable biomass, must comply with the sustainability requirements as laid down in ISCC Document 202 “Sustainability Requirements”. The requirements are divided into six principles:

ISCC Principle 1 specifies areas which are excluded from any kind of biomass production and areas which can only be used for biomass protection if their status does not change or if restrictions are followed. Thereby it provides requirements for the restrictions on land conversion as are also relevant for a certification of solid biomass for the Japanese market. From 1st January 2008 onwards, users of the ISCC certification system are not allowed to change the status of areas with high biodiversity or high carbon stock. They include primary forests and other woodland, areas designated by law or by the relevant competent authority for nature protection purposes or for the protection of rare, threatened or endangered species or ecosystems; highly biodiverse grassland (both natural and non-natural), land with high carbon stock (such as, inter alia, wetlands and continuously or sparsely forested areas) and peatland.

ISCC Principle 2 promotes the application of good agricultural and forestry practices and entails the respective criteria. It covers the areas of soil, air, water and waste, and sets requirements to prevent the contamination, degradation and depletion of the environment due to agricultural and forestry production. Requirements under this principle include among others:

> Restrictions on land conversion, in particular related to planting on fragile and marginal soils, including the requirement for developing and implementing plans to protect soils without incurring adverse impacts (ISCC Document 202, 2.2)
> Reduction of pollution and emissions including GHG (ISCC Document 202, 2.10.2)

> Conservation of biodiversity, including the identification of the status of rare, threatened or endangered species and other high conservation value habitats and operations managed to best ensure that they are maintained and/or enhanced (ISCC Document 202, 2.1)

ISCC Principle 3 defines safe working conditions including health, safety and hygiene policies, training, the use of protective clothing and procedures in case of accidents and thereby ensures workers’ health and safety.

ISCC Principle 4 further specifies social standards, covering the rights of workers and local communities. Most of the criteria set in Principle 4 are based on the core ILO standards. If the respective ILO conventions (especially core ILO standards 29, 105, 138, 182, 87, 98, 110, 100 and 111) have been ratified by the respective country, it is assumed that the respective social requirements are fulfilled. However, this is only the case as long as the auditor, based on a risk assessment does not come to a different conclusion.

Requirements under this principle include among others:

> No child labor, no forced labor (ISCC Document 202, 4.2.1 and 4.2.2)

> Workers’ rights of association and collective bargaining are respected and/or ensured (ISCC Document 202, 4.2.7)

> The appropriate provision of information by certified companies to stakeholders (ISCC Document 202, 4.1.2)

ISCC Principle 5 requires that all biomass production shall take place in compliance with applicable regional and national laws and shall follow international treaties (ISCC Document 202, 5.2). Requirements under this principle also include the assurance of land rights by the certified operator (ISCC Document 202, 5.1)

ISCC Principle 6 describes the minimum requirements of good management practices, which shall be implemented by the audited party.

The plan to reduce GHG emissions and air pollutants (see ISCC Principle 2, requirement 2.10.2) should improve the efficiency of fossil energy use and increase the usage of renewable energies. In addition to requirement 2.10.2 relating to the reduction of pollution and emissions, a GHG reduction plan must be in place and implemented by the System User (analogously to the requirement for processing in chapter 3.5.1.1 in this document).

3.2 Certification Requirements for Plantations

Farms or plantations according to ISCC are agricultural operations where crops are cultivated sustainably, or where agricultural crop residues from sustainable cultivation occur. A farm or plantation is either defined as distinct legal entity or as an organisation managing an agricultural operation and having control regarding compliance with the ISCC requirements.
Farms or plantations have three options to be covered under ISCC certification:

> Individual certification as farm/plantation

> As part of a group of farms organised under a central office

> As part of a group of farms delivering to a first gathering point

Farms and plantations participating in group certification have to conduct a self-assessment and sign a self-declaration either to the first gathering point or to the central office responsible for the group. A copy of the self-assessment/self-declaration has to be available during the audit. Further information on self-assessments/self-declarations can be found in ISCC Document 203. Farms participating in group certification do not receive an individual certificate, as they will be covered by the certificate of the first gathering point or the central office.

Biomass produced on land that is in compliance with the ISCC Principles 1 – 6 as laid down in ISCC System Document 202 is considered to be sustainable. The requirements of ISCC Principle 1 (land-related criteria) must always be complied with. Violations of ISCC Principle 1 are critical non-conformities and cannot be subject to corrective measures. For countries that have ratified the respective ILO conventions, it may be assumed that the social requirements (ISCC Principle 4) are fulfilled. However, the verification is subject to the auditor’s risk assessment.

The audit of a plantation must always cover the entire land (agricultural land, pasture, forest, any other land) of the plantation, including any owned, leased or rented land. The selection of individual areas of the plantation, which comply with the ISCC requirements whereas other areas of the plantation may not comply with the requirements (“cherry picking”), is not allowed under ISCC. This means, that the area of the plantation relevant for ISCC certification is not limited to such areas where material for sustainable deliveries is cultivated. Areas of a plantation that are not fully compliant with ISCC principles 2 to 6 may engage in a continuous improvement process to become fully compliant in a specified time period. This is only possible if compliance with ISCC Principle 1 for the entire land of the farm is ensured, the compliant and non-compliant areas can be clearly separated, and a plan for achieving full compliance of those areas does exist. In this case, the partially compliant areas can be treated as separate organisational units. If the plantation audit is conducted on the site of the plantation, the audit includes an on-site inspection of at least a part of the cultivation area.

Plantations which are audited non-compliant with the ISCC requirements or which do not agree to participate in an audit must be excluded from ISCC until the respective plantation passes an ISCC audit successfully. ISCC must be informed by the certification body about plantations which are audited non-compliant or which refuse to be audited as a part of a sample.
Chain of custody requirements for plantations include the documentation of amounts and origin as well as documentation reflecting that the yield per hectare times field size in hectare is in line with the related quantity of biomass stored and delivered. This is relevant for the plausibility check in the framework of the audit.

**Additional requirements for plantations**

The plantation has to provide the following records:

> Total area of the plantation classified as pasture, cropland and other areas (such as compensation area, set-aside-land, forest etc.), including all rented and leased areas for the respective certification period

> Statement of the field numbers, field sizes, field status, crop, yield for the respective certification period (usually part of the field/crop report)

> List of all recipients of sustainable crops or crop residues (first gathering points, storage facilities, processing units etc.) with names and addresses

> Contracts with all first gathering points which have been supplied with sustainable crops or crop residues

> Records on amounts per crops or agricultural crop residues delivered as sustainable or unsustainable (classified per crop)

> Copy of the signed self-declaration/ self-assessment form for the respective certification period (not applicable for individually certified plantations)

> Contracts with subcontractors (e.g. harvesting, spraying)

Plantations that are certified individually or as part of a central office have to issue sustainably declarations (i.e. delivery documents) for their outgoing sustainable raw material (crops or agricultural crop residues). The information requirements for sustainability requirements are laid down in ISCC Document 203.

### 3.3 Certification Requirements for First Gathering Points/Oil Mills

First gathering points such as oil mills are economic operators that receive or buy and receive the sustainable crops or agricultural crop residues directly from the farms or plantations. They further distribute, trade or process this biomass. In case of fresh fruit bunches, the oil mill often takes the role of the first gathering point. In this case, the certificate of the oil mill can be extended by the scope “First Gathering Point”.

First gathering points have a contractual relationship with the supplying plantations for the delivery of crops or agricultural crop residues and have to receive a signed self-declaration/ self-assessment form from plantation before the first delivery of the sustainable biomass. They have to conduct an annual
internal audit at their supplying plantations. An important characteristic of a first gathering point is the task of determining and documenting the incoming biomass according to its origin, quality, amount and greenhouse gas emissions for cultivation.

The certificate is issued to the first gathering point based on a successful audit. First gathering points are audited regarding the requirements of the management system, traceability, chain of custody and greenhouse gas emissions. A sample of all plantations that have signed a self-declaration is subject to an audit in the scope of the certification of the first gathering point. At least one plantation has to be audited in the scope of the certification of a first gathering point. Further information on how to calculate the sample size and to select the sample of plantations are provided in ISCC Document 206.

First gathering points may accept crops or agricultural crop residues from the harvest in the current or the previous year as being sustainable up to three months prior to the start of the validity of the certificate. The signed self-declarations from the delivering plantations have to be in place at the date of receipt of this biomass, and the first gathering point has to fulfil all chain of custody requirements. All deliveries which a first gathering point receives from plantations that have signed a self-declaration have to be booked into the quantity bookkeeping as being sustainable. The first gathering point can only dispatch and merchandise the biomass as being sustainable with the start of validity of the certificate.

First gathering points have to issue sustainability declarations to the recipient for outgoing batches of sustainable material. Furthermore, they have to provide the supplying plantations with a set of information for the delivered biomass. Details on the information requirements as well as further information on the certification of first gathering points is provided in ISCC Document 203.

### 3.4 Certification Requirements for Processing Units

Processing units are facilities that convert input materials by changing their physical and/or chemical properties. Processing units can be oil mills, crushing plants, refineries, biodiesel plants and others. Group certification or sampling is not allowed for processing units. The audit covers the relevant requirements of their management system, traceability, chain of custody and greenhouse gas emissions. Processing units receive a certificate upon a successful audit.

### 3.5 Additional Sustainability Requirements for Processing Units

The following chapter includes the additional sustainability requirements for the palm oil supply chain delivering into the Japanese market.
3.5.1 Reduction of Pollution and Emissions including GHG in Processing

3.5.1.1 Efforts are made to reduce fossil energy consumption and thus lower greenhouse gas and air pollution emissions

Energy consumption should be as efficient as possible to protect the climate. In order to achieve this, fossil fuel reduction and the use of renewable energies, e.g. biofuels, biogas, solar or wind energy, at the processing unit are encouraged. If fossil energy such as grid electricity or fossil diesel is replaced with renewable energy, this leads to fossil fuel saving and a reduction in greenhouse gas emissions. A plan should be in place to improve the efficiency of fossil energy use and the increased usage of renewable energies. The plan shall record the total direct use of fuels over time for all activities and the fuel volume is monitored per unit of product. Further, a GHG emissions reduction plan must be in place and implemented by the System User. The plan includes the following steps:

1. Identifying areas with high GHG emissions and air pollutants (example oil mill), e.g.:
   > methane
   > carbon dioxide
   > carbon monoxide
   > nitrogen oxides
   > other substances recognised as potentially harmful for the environment or human health (e.g. particulate matter, sulphur compounds, dioxins, heavy metals, ammonia or dust, volatile organic compounds)

2. Define GHG emission mitigation measures

Example oil mills, e.g.:
   > methane capture
   > mulching of EFBs
   > co-composting
   > or the implementation of devices for removal of biomass from POME ponds (e.g. belt press technology)

Example farm/plantation, e.g.:
   > peatland water management
   > substitution of mineral fertilizers
   > integrated pest management (IPM)
   > use of organic fertilizer from co-composting
3. Calculate actual and future GHG emissions and determine the GHG savings

The reporting of lifecycle GHG emissions can be done by using one of the following options:

- EU Renewable Energy Directive Methodology (see ISCC System Document 205)
- Biograce GHG calculation tool
- Greenhouse gases, Regulated Emissions, and Energy use in Transportation (GREET) Model, developed and maintained by the Argonne National Laboratory

The implementation of the plan must be checked by an external auditor.

### 3.5.2 Appropriate Land Rights for Processing

#### 3.5.2.1 Legitimacy of land use

The System User shall prove that the industrial operations are located on land that is being used legitimately and that traditional land rights have been secured. Documents must show legal ownership or lease, history of land tenure and the actual legal use of the land. The rights of indigenous people must be respected. The process of Free Prior and Informed Consent (FPIC) is applied in case of new land acquisitions or new land usage for industrial operations.

### 3.5.3 No Child Labor and No Forced Labor in Processing

#### 3.5.3.1 There is no forced labour at the processing unit

There must be no use of forced, bonded or involuntary labour as meant in ILO Convention 29 and 105. Workers shall not be forced to hand over their identity cards or passports to the processing unit management or any other 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 or tools is prohibited unless permitted by law.

#### 3.5.3.2 There is no forced or compulsory labour of children

The minimum age must comply with all local and national legislation as well as with ILO Convention 138 and 182. No minors are to be employed at the processing unit. Documents must include records of workers’ dates of birth and documented evidence that the employer is aware of prevailing legislation. Children within the age of compulsory schooling must not be employed during school hours. Young workers (15-18), pregnant workers, disabled workers or workers who suffer from chronic or respiratory diseases must not undertake hazardous work that jeopardizes their health, safety or morals. All forms of slavery or practices similar to slavery, or forced or compulsory labour of
children is prohibited. All persons, who have been injured or are ill, must not perform activities that are detrimental to their health and safety or that of other workers.

3.5.3.3 There is no discrimination at the processing unit

There shall be no indication of discrimination (distinction, exclusion or preference) practiced that denies or impairs equality of opportunity, conditions or treatment based on individual characteristics and group membership or association. For example, on the basis of: race, caste, nationality, religion, disability, gender etc. A publicly available equal opportunities policy including identification of relevant/affected groups in the local environment must exist.

3.5.3.4 Employment conditions comply with equality principles

Evidence is available that the processing unit provides equality of opportunity and treatment regardless of race, colour, sex, religion, political opinion, nationality, social origin or other distinguishing characteristics.

3.5.3.5 Workers are treated with dignity and respect

The System User shall not engage in or tolerate the use of corporal punishment, mental or physical coercion, verbal or physical abuse or sexual harassment or any kind of intimidation of workers. No harsh or inhumane treatment is permitted.

3.5.3.6 All workers are to be provided with fair legal contracts

All workers are to be provided with fair legal contracts. Copies of working contracts must be able to be shown to the auditor for every worker indicated in the records. Both the worker as well as the employer must have signed them. Records must be kept for at least 24 months. Where a registration system exists, copies of working contracts must be registered with the labour authority of the country of production.

3.5.4 Ensuring Workers’ Health and Safety in Processing

Compliance with national and local laws on working conditions is required. The System User should be familiar with the relevant legislation and should remain informed about changes in legislation.

3.5.4.1 Records are kept for training activities and attendees

Staff members responsible for certain tasks within the company should participate in training activities. If applicable, local population may participate in training programs. Training should include the following topics:

> The handling of chemicals products and other hazardous substances;
> Waste management;
> The handling of protective equipment for chemicals, fuels, gas and electricity.
A record is kept for training activities for workers including the topic covered, the trainer, the date and the attendees. Evidence of attendance is required. If useful, it is possible to collaborate with training programs for the local population.

3.5.4.2 Certificates of competence are available for dangerous or complex work

All workers handling and/or administering chemicals, disinfectants, or other hazardous substances and all workers operating dangerous or complex equipment as defined in the risk assessment must have certificates of competence, and/or details of other such qualifications. Records must identify workers who carry out such tasks and show certificates of training or proof of competence.

3.5.4.3 All workers received adequate health and safety training and have been instructed according to the risk assessment

Workers should be able to demonstrate competency in responsibilities and tasks through visual observation. If at the time of audit there are no activities, there must be evidence of instruction. At least one worker/person responsible with first aid skills should be at the processing unit whenever there are risky activities taking place (e.g. during the application of chemicals).

3.5.4.4 The processing unit has a written health, safety and hygiene policy and procedures including issues of risk assessment

The risk assessment should include important health and safety risks, such as the use of chemicals, liquid fuels, lubricants, machines, generators, boilers, pumps, power tools, electrical installations, power lines and, where appropriate, measures of food safety (e.g. clean, dry, and if applicable, cooled storage facilities). Within the risk assessment, risks connected with transporting, storage, handling, spillage and disposal shall be considered.

The health, safety and hygiene policy must at least include the points identified in the risk assessment. Policy measures could include, inter alia, accident and emergency procedures, hygiene procedures, and dealing with any identified risks in the working situation. The health, safety and hygiene policy shall also include specific health and safety issues for women. The policy must be made clearly understandable for all workers, reviewed and updated when the risk assessment changes.

Regarding all implemented health and safety requirements, a warning system including legally permitted sanctions should exist for workers who do not fulfil the health and safety requirements. Complete and maintained first aid kits and procedures (including records and evaluations of accidents) according to national regulations and recommendations must be available and accessible at all permanent sites and available for transport to the vicinity of the work. First aid medical services must be provided in case of emergencies.
3.5.4.5  Workers are equipped with suitable protective clothing

Workers (including subcontractors) are equipped with suitable protective clothing in accordance with legal requirements and/or label instructions or as authorised by a competent authority. Complete sets of protective clothing for certain work (e.g. handling chemical products, working with electric equipment) are available and used to ensure compliance with label instructions, legal requirements and requirements as authorised by a competent authority. They are in a good state. Examples of protective clothing are helmets, rubber boots, waterproof clothing, protective overalls, rubber gloves and facemasks as well as appropriate respiratory, ear and eye protection devices. They should be used where necessary.

Protective clothing is regularly cleaned after use, according to a schedule adapted to the type of use and degree of soiling. Cleaning of the protective clothing and equipment should be carried out separate from private clothing. Gloves should be washed before removal.

Dirty, torn and damaged protective clothing and equipment and expired filter cartridges should be disposed of. Single-use items (e.g. gloves, overalls) have to be disposed of after one use. All the protective clothing and equipment, including replacements filters, should be stored in a well-ventilated area and physically separate from the chemicals and any other processing additives, to prevent contamination of the clothing and equipment.

3.5.4.6  Potential hazards are clearly identified

Permanent and legible signs must indicate potential hazards, e.g. waste pits, fuel tanks, workshops, access doors to the chemical storage facilities. Warning signs must be placed where appropriate.

3.5.4.7  Accident procedures and equipment are available

An accident procedure must display the basic steps of primary accident care and be accessible by all individuals within ten meters of the chemical storage facilities. Procedures and equipment must be available to deal with accidents and chemical spills.

3.5.4.8  There are facilities to deal with accidental operator contamination

All chemical storage facilities present at the processing unit must have eye wash capability, a source of clean water no more than 10 meters away, 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 indicated.

3.5.4.9  Rural and social development

The criteria listed here are based on internationally recognised requirements concerning social aspects (International Labour Organisation, core ILO requirements).
standards: ILO 29, 105, 138, 182, 87, 98, 100, 111). In addition, compliance with relevant national and local laws is required.

3.5.4.9.1 A self-declaration on good social practice regarding human rights is available

A self-declaration on good social practice regarding human rights must have been communicated to the workers. The processing unit management and the workers’ representative must have signed and displayed a self-declaration assuring good social practice and the human rights of all workers. The self-declaration must be in a language appropriate to workers and surrounding communities. This declaration contains a commitment to the ILO core labour standards, respect for a living wage, respect for the social environment, respect for legal land titles, sufficient compensation for communities and, commitment to solving social conflicts.

3.5.4.9.2 Processing unit residents have access to basic services

All people at the processing unit must have access to clean food storage areas, designated dining areas, hand washing facilities, safe drinking water, hygienic toilet and hand-washing facilities. A place to store food and to eat must be available. In addition, hand washing facilities and potable drinking water must be available to workers. Workers who live on the site of the processing unit must be provided with access to appropriate cooking facilities and clean and safe accommodation. The living quarters for the workers must be habitable, have a sound roof, windows and doors, and have the basic services of running water, toilets and drains.

3.5.4.9.3 All children living at the site of the processing unit have access to quality primary school education

All children of primary schooling age (according to national legislation) living at the site of the processing unit must have access to primary school education, either through provided transport to a public primary school or through adequate on-site schooling.

3.5.4.9.4 Other forms of social benefits are offered by the employer to workers and their families and/or community

Incentives including incentives for good working performance, bonus payments, support of professional development, family friendliness, medical care/health provisions, and improvement of social surroundings are offered. Workers should be encouraged to take out health insurance by creating awareness and providing information about available insurance policies. Health insurance can include long term compensation in case of disability and payment of medical costs. If appropriate, the employer should make employment opportunities known locally.
3.5.4.9.5 Workers and affected communities must be able to make a complaint

A complaint form and/or procedure must be available at the processing unit, on which workers and surrounding communities can make a complaint. They shall have been made aware of its existence and complaints or suggestions can be made at any time. Complaints must be dealt with in a timely manner. Complaints and their solutions from the last 24 months must be documented and accessible.

3.5.4.9.6 Mediation is available in case of a social conflict

An independent mediator should be assigned by name and address by the elected person of trust.

3.5.5 Ensuring Workers' Rights of Association and Collective Bargaining

3.5.5.1 An elected worker or a workers’ council represents the interests of the workers

There is at least one worker or a workers’ council elected freely and democratically who represent the interests of the workers to the management. Documentation is available to demonstrate 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 recognised by the management. This person shall be able to communicate complaints to the management.

3.5.5.2 Labour organisations and collective bargaining are allowed for negotiating working conditions

All workers are free to establish and join labour organisations of their own choice or organise themselves to perform collective bargaining. Workers must have the right to organise and negotiate their working conditions. There should be evidence (workers’ interviews with self-selected/anonymous workers) that the employer supports the establishment or at least does not block the effective functioning of worker committees in which the workers elect representatives. There is evidence of acceptance of collective bargaining agreements. Trade union members are guaranteed the opportunity to fulfil their tasks at least outside of regular working hours. Workers exercising this right should not be discriminated against or suffer repercussions. 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.

3.5.5.3 There is a person responsible for workers’ health, safety and good social practice

The responsible person and the elected person of trust demonstrate awareness and/or access to national regulations and/or collective bargaining agreements concerning: gross and minimum wages, working hours, union
memberships, anti-discrimination, child labour, labour contracts, holiday and maternity leave, medical care and pension/gratuity, and regular two-way communication.

3.5.5.4 The management communicates openly with workers

The management must hold regular two-way communication meetings with their workers where issues affecting the business, or which are related to worker health, safety and welfare can be openly discussed. At least two meetings a year are to be held between management and workers. Matters related to the business and workers’ health, safety or welfare should be discussed without fear, intimidation or retribution. Records from such meetings should be kept and the concerns of the workers recorded. The elected person of trust should assign an independent mediator by name and address.

3.5.5.5 Records on all workers and employees are available

Records should clearly demonstrate an accurate overview of all workers and employees (including seasonal workers and subcontracted workers) working at the processing unit. The records must indicate full names, a job description, date of birth, date of entry, wage and the period of employment. Records must be accessible for the last 24 months.

3.5.5.6 Working times and overtime are documented

There is a time recording system that makes daily working time and overtime on a daily basis transparent for all workers and employers. Working times of all workers during the last 24 months are to be documented.

3.5.5.7 The employment conditions of individual workers comply with legal regulations and/or collective bargaining agreements

Employment conditions shall comply with legal regulations and/or collective bargaining agreements (e.g. on working hours, breaks, rest days, overtime, deductions, sickness, holiday entitlement, paid leave, maternity leave, reasons for dismissal, period of notice, homework etc.). They must be documented and available in the languages understood by workers or explained carefully to them by the manager or supervisor.

Records must indicate that regular weekly working hours do not exceed 48 hours. This criterion is not applicable for supervisors or management. Rest breaks/days should also be documented during peak seasons. Every six sequential days of work, workers should receive at least one day off. Overtime shall be voluntary and only occur within a certain time frame. Overtime shall always be compensated at a premium rate. Workers should be informed as much as possible about overtime work in a timely manner.
Workers who take maternity leave are entitled to return to their employment subject to the same terms and conditions of prior employment. They must not be subject to any discrimination, loss of seniority or deduction of wages.

Conditions of employment should follow negotiations with trade unions or similar organisations if they are available.

Pay slips document the conformity of payment with at least legal regulations and/or collective bargaining agreements. Wages and overtime payment documented in the pay slips must be in line with legal regulations (minimum wages) 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.

3.5.5.8 **A living wage is paid which meets at least legal or industry minimum standards**

The company’s pay slips demonstrate that living wages meet at least legal or industry minimum standards and are sufficient to meet the basic needs of workers and to provide some discretionary income. Gross wages are paid at least monthly to workers.

3.5.6 **Compliance with Laws in Processing**

3.5.6.1 **Compliance with applicable laws and treaties**

There is awareness of, and compliance with, all applicable regional and national laws and ratified international treaties. The System User should be able to demonstrate awareness of his responsibilities according to the applicable laws. Applicable laws should be complied with. They apply to:

1. The handling of chemical products
2. Water conservation and management (relating to, for example, abstraction, use and discharge of water, protection of water bodies)
3. Energy use and related emissions
4. Reuse, recycling and disposal of hazardous and non-hazardous waste
5. Health and safety of workers
6. Rights of permanent and temporary workers (e.g. overtime work, paid holiday-, sick- and parental leave)
7. Rights of local communities and indigenous groups.

The System User should be familiar with the relevant legislation and should remain informed about changes to legislation.

3.5.6.2 **Respect existing water rights**

The System User should respect existing water rights, both formal and customary (including those of local communities and indigenous people) and be able to justify water use in light of accessibility of water for human
consumption. Adverse effects for downstream users must be prevented. If the processing unit uses or treats water on-site, it must be ensured that the water use is in compliance with applicable regulations and local legislation.

3.5.7 Provision and Disclosure of Information in Processing

3.5.7.1 Negative environmental, social, economic and cultural impacts are avoided

All environmental, social, economic and cultural impacts for surrounding areas, communities, users and landowners are taken into account. Local historical, cultural and spiritual properties and sites are protected. A participatory social impact assessment should be conducted, where all relevant stakeholders including local communities and indigenous people are engaged. The report is publicly available in a language appropriate to surrounding communities. On the basis of that report, an action plan to address identified social impacts and a continued dialogue with surrounding communities is in place. Negative impacts must be avoided or, if this is not possible, minimised, restored and/or compensated. Documents of regular meetings with communities (with two-way communication) and local government with listed risks and/or impacts and evidence of minuted negotiations or resolution processes must be compiled. In addition, the certified System User shall provide 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.

3.5.8 Requirements for Good Management Practices and Continuous Improvement

3.5.8.1 Basic economic documentations

Records shall be kept with respect to production volumes, costs, income and profitability of the processing unit.

3.5.8.2 Business plan

Processing units shall develop and implement a business plan that reflects a commitment to long-term economic viability. It includes plans and activities to support the long-term economic viability of the processing unit. It shall take into account social and environmental principles, e.g. the sustainable optimisation of production volume and efficiency. Market requirements as well as risk mitigation strategies (e.g. of price fluctuations) can also be included.

3.5.8.3 Good relationship with customers

Best timing for deliveries should be discussed with customers to ensure good prices and to maintain quality.

3.5.8.4 Establishment of a recording system for each unit of production

Record-keeping
A recording system should be established for each unit of production. These records must be kept systematically and up-to-date and should be available for at least five years. Current records must provide a history of received inputs and produced outputs of all production areas.

3.5.8.5 Commitment of continuous improvement for each unit of production

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 chemical application, waste reductions, energy consumption and greenhouse gas emissions and social impacts.

3.5.8.6 Subcontractors must fully comply with the ISCC sustainability requirements

Relevant subcontractors are enterprises that work on behalf of the processing unit.

In case of the engagement of subcontractors they must comply fully with the ISCC sustainability requirements and provide the respective documentation and information. Relevant subcontractors must be regarded in the audit. The processing unit must provide evidence of respective contracts with the subcontractor ensuring that the auditor has access to relevant information. The processing unit must also accept that ISCC approved certifiers are allowed to verify the assessments through an on-site audit where there is doubt.

The processing unit 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.

4 Audit and Certification Requirements

The following chapter includes the main requirements for ISCC audits as well as rules for the renewal and/or cancellation of certificates. For additional information the respective ISCC Documents as mentioned in chapter 2.1 apply.

4.1 Provisions for Certification Bodies and Auditors

Auditors must be independent of the activity being audited, free of conflict of interest, and competent. To ensure independence and to avoid conflicts of interest, ISCC requires external third-party audits. ISCC and its System Users do not conduct certification audits themselves. Auditors must have the
appropriate skills necessary to conduct the audit, and certification bodies (CBs) must have the appropriate general skills necessary to perform audits.

Knowledge regarding land use criteria and no-go areas, experience in agriculture, ecology or similar, chain of custody systems, traceability, mass balance systems, data handling or similar, and greenhouse gas calculation and verification are crucial elements for qualification. In the auditor’s areas of activity, he/she has to have the respective skills.

CBs and auditors should aim for continuous improvement of all processes related to ISCC certification and implement industry best practices where possible. The requirements and duties are based on industry best practices, including relevant ISO standards and the International Standard on Assurance Engagements (ISAE) 3000. They aim to ensure that CBs and auditors are neutral and independent and operate in a consistent, transparent, reliable and credible manner. The correct application and verification is a core responsibility of ISCC, its System Users and its cooperating CBs and auditors ensuring the integrity and robustness of the ISCC system. These requirements are prerequisites for successful operation of the certification system.

4.2 Conduction of Audits

4.2.1 General Requirements

Certification audits are audits which are the basis for a CB to issue an ISCC certificate. Surveillance audits can be imposed by the CB to verify compliance with ISCC requirements during the validity period of a certificate issued by the respective CB. Surveillance audits may focus only on the implementation of partial aspects of ISCC requirements.

System Users that register with ISCC and want to receive a certificate are subject to an audit during which a recognised CB verifies compliance with the applicable ISCC requirements. An ISCC audit must always be conducted before a certificate can be issued.

ISCC audits are retrospectively and focus on the verification of claims made during the previous period of certification. An exception to this rule is the first (initial) audit of a System User during which a retrospective audit of claims is not possible and thus the focus of the audit is on the necessary procedures to appropriately implement and apply ISCC.

An audit to verify compliance of a System User is required at least every twelve months. System Users should arrange for audits to be conducted in a way that reduces the risk of a gap between two certificates. If there is indication of non-conformity or fraud the frequency or intensity of audits may be increased. This means, that a CB is entitled to conduct additional (surveillance) audits e.g. in case there is reasonable doubt of compliance with

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3 In the following the term „audit“ refers to a certification audit unless specified otherwise.
the ISCC requirements or in order to verify substantiated allegations of fraudulent behaviour.

ISCC audits have to be conducted on-site at the location of the System User registered for certification. Audits are conducted throughout the entire supply chain up to the last processing unit before the final power plant. However, if the power generation company itself owns the property and carries out the distribution, it is necessary to obtain supply chain certification. All System Users need to be audited individually.

Audits should be conducted taking into account the principles specified in ISO 19011 (plan, do, check, act) or a justified equivalent.

After the audit has been conducted, the CB submits the audit procedures used during the audit to ISCC. In the case of a positive certification decision, the CB is obliged to prepare a report, containing the relevant audit results. This report must be provided to ISCC. The ISCC procedures and the audit report must be submitted together with the certificate issued by the CB. The audit report may be published on the ISCC website. In the event that the external audit showed that the audited System User did not meet the requirements of ISCC, the audit procedures must be submitted to ISCC immediately after termination of the audit.

4.2.2 Risk Management

A risk assessment must be carried out by the CB for each certification audit. A risk is the probability of an event happening that may or will have an impact on the mission, the goal or the integrity of ISCC. It is measured in terms of a combination of the probability of the event to occur and its consequences if it does occur.

Risk indicators can be used to identify potential risks. A risk indicator is an example describing an event or situation which could possibly pose a risk to ISCC. Once a risk is identified it must be evaluated according to its relevance in the specific situation. The result of the evaluation leads to the classification of the risk. During ISCC audits the risk is evaluated and classified with a risk level (regular, medium, high) and a risk factor (1.0, 1.5, or 2.0). The requirements laid out in ISCC Document 204 apply.

4.2.3 Non-conformities

Non-conformity means the non-fulfilment of an ISCC requirement by a System User. Non-conformities can be classified according to their impact for the integrity of ISCC. Categories of non-conformities are:

> Minor non-conformities are non-conformities which do not adversely affect the performance, reliability and integrity of ISCC, and which can be corrected by a System User after detection

> Major non-conformities are non-conformities other than critical, which may adversely affect the performance, reliability and integrity of ISCC,
and which cannot be corrected by a System User after detection. Examples include non-conformities which are related to claims made by the System User during the previous certification period and which therefore have an impact on the downstream supply chain.

> Critical non-conformities pose a significant and vital risk to the integrity of ISCC and cannot be corrected. Examples are violations of ISCC Principle 1 and all intentional violations of ISCC requirements (fraud).

There can be supplements, corrections and replacements of documents, records, reports, protocols and other information and data showing compliance with the ISCC principles one to six and with the ISCC traceability, chain of custody requirements. This can take place during the audit conducted by the CB or afterwards. However, before a certificate can be issued, existing non-conformities must always be corrected. To solve a non-conformity the System User must implement appropriate corrective measures and the CB must verify the implementation and subsequent compliance with all requirements. All missing documents and proofs must be made available to the CB at the latest 40 days after the date on which the audit was conducted. Otherwise the issuing of a certificate is not possible, and compliance must be verified in an additional audit.

### 4.2.4 Certificate Renewal or Cancellation

If compliance with the ISCC requirements has been verified during the audit, the CB can issue an ISCC certificate. The certificate must be issued not later than 60 calendar days after the audit of the System User registered for certification was conducted.

If corrective measures are not implemented within 40 days, the issuance of a certificate is not possible and the ISCC audit must be repeated. The audit procedures used during the audit must be submitted to ISCC even if the CB will not issue a certificate due to non-conformities which were not corrected within the respective deadline.

If non-conformities are detected during an ISCC audit, that relate to claims made by the System User during the previous certification period, ISCC and the CB are entitled to impose conditions for recertification of the System User. Conditions may include the requirement to submit copies of relevant documents for a specific period to ISCC and/or to the CB and that the CB conducts a surveillance audit after a specific period after recertification (e.g. after one mass balance period). This especially applies in case of major non-conformities that have an impact on the downstream supply chain, e.g. non-conformity with the mass balance requirements, non-conformity of Sustainability Declarations (e.g. false information), non-conformity with the greenhouse gas requirements (e.g. incorrectly determined GHG emission value)
Depending on the type of non-conformity and the individual situation, ISCC may impose sanctions against non-compliant System Users. Sanctions may include the withdrawal of the certificate and the suspension of System Users. The general procedure regarding non-compliant or fraudulent behaviour of System Users is specified in ISCC Document 102 “Governance” as well as in the ISCC Terms of Use, including the rights and duties of the certified economic operator, the different level of infringements under ISCC and respective sanctions. The Terms of Use have to be signed by every System User.

5 ISCC Integrity Program

The ISCC Integrity Program aims to ensure a consistent, objective and reliable audit and certification process by all CBs cooperating with ISCC on a global basis. It was launched as a tool to enable closer monitoring of the CBs’ verification activities and companies’ compliance and is based on an ongoing assessment process. The ISCC Integrity Program supports the quality and risk management at ISCC and provides valuable feedback to ISCC regarding the implementation of the standard and its verification. Therefore, it is an essential part of the continuous improvement process of the ISCC system.

The ISCC Integrity Program consists of assessments of ISCC System Users and of CB offices. ISCC Integrity Assessments are planned randomly or on a risk basis after risk evaluations, complaints or reports of non-conformity or fraud. ISCC does not charge any costs of Integrity Assessments to the participants. The assessments are conducted by ISCC Integrity Auditors and can take place in any country where CBs cooperating with ISCC carry out activities and audits in the framework of ISCC. The ISCC Integrity Auditors must be independent and free of any conflicts of interest. They work on behalf of ISCC and are not allowed to work for CBs cooperating with ISCC at the same time.

The participation of ISCC System Users in a scheduled ISCC Integrity Assessment is mandatory. Refusal to participate may be considered a serious non-conformity with the ISCC requirements and will be sanctioned. Participation of System Users may be requested by ISCC up to 18 months after the expiry of the last ISCC certificate. System Users are obliged to immediately cooperate in the scheduling of the audit especially with respect to confirming the date of the audit and providing relevant documents in advance if requested. More detailed information on the ISCC Integrity Program are laid out in ISCC Document 102 “Governance”.

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