ISCC EU Audit Procedure for Non-GMO Food and Feed – Modul

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This procedure is relevant for the following types of operation:

Feed processing:

Any type of operation that includes process steps, going beyond simple, external processing, e.g. the manufacture of post-extraction rapeseed meal (which arises as a by-product during the extraction of oil from rapeseed/canola). It applies for bulk and/or bagged/packaged compound and single-component feed produced in the business and, if applicable, is also used in the Non-GMO production of food.

Food processing:

Any type of operation that includes the preparation or processing of products. Preparation comprises sorting and labelling unprocessed products under Regulation (EC) No. 852/2004 on the hygiene of foodstuffs, as well as the activities referred to in Art. 2 (1) n) of Regulation (EC) No. 852/2004 (foodstuffs that have not undergone processing, and includes products that have been divided, parted, severed, sliced, boned, minced, skinned, ground, cut, cleaned, trimmed, husked, milled, chilled, frozen, deep-frozen or thawed). Processing comprises a significant change in the original food, e.g. through heating, smoking, curing, aging, desiccating, marinating, extracting, extruding or a combination of these various processes (Regulation (EC) No. 852/2004). It applies for plant-based food/ingredients products which are to be labelled as "Ohne Gentechnik" under ISCC.

Please read the guidelines carefully before completing the audit procedures!

- This document is completely disconnected from any ISCC EU and PLUS document (procedure or checklist). The principles of the ISCC standard for "Non-GMO food and feed" are laid down in the ISCC System Document for ISCC Module Non-GMO Food and Feed.
- The audit procedure for the "ISCC for Non-GMO food and feed" includes five chapters which shall be used by the auditor when conducting the audit.
- Within the column "Findings" key aspects of available proofs must be listed. In case an operator does not comply with a criterion, the auditor must explain reasons for his decisions.

- Within the column “Conformity” it must be stated if the operator complies with the criteria (x within column “yes“) or not (x within the column “no“). In chapter 5 “Non-conformity list and action plan” all non-conformities and respective corrective actions must be stated.
- All criteria shall be implemented within 40 days. If it cannot be guaranteed that the Non-GMO requirements are fulfilled and a contamination of Non-GM material with GM material might be the case, the certificate cannot be issued.
- It is a prerequisite for issuing a certificate that the auditor checks the implementation of corrective measures of all major non-conformities and evaluates implementation as sufficient. If the requirements are not fulfilled the Certification Body is obliged to send a copy of the audit report to ISCC without delay.
- In case of parts of Non-GMO relevant production processes being outsourced, every subcontractor needs to be audited on-site as part of this audit by using the same audit procedure as for the main audit.
- This audit procedure is to be applied for certification audits of units processing Non-GMO food and feed.
- This template of the audit procedure must not be altered by the user.
- If a requirement is not applicable for a specific audit, it must be marked as not applicable (N/A) in the “Findings” section.
- For all relevant requirements, it is mandatory to mark the “conformity” with either “yes“(conformity) or “no“ (non-conformity).

0.	**Basic Data**	
0.0.	**Certification Body**	
0.0.1.	Name of Certification Body	
0.1.	**System User**	
0.1.1.	Company Name	
0.1.2.	Street	
0.1.3.	Street No	
0.1.4.	Postal Code	
0.1.5.	Place	
0.1.6.	Country	
0.1.7.	Geo Coordinates: Latitude in decimal degrees	
0.1.8.	Geo Coordinates: Longitude in decimal degrees	
0.1.19.	ISCC System	
0.1.20.	ISCC Contact Person: Salutation	
0.1.21.	ISCC Contact Person: Last Name	
0.1.22.	ISCC Contact Person: First Name	
0.1.23.	ISCC Contact Person: Phone	
0.1.24.	ISCC Contact Person: E-Mail	
0.1.25.	Contact details (e.g. email, phone) of relevant department within company	
0.1.26.	Type of economic operator	☐ Food processing ☐ Feed processing
0.1.27.	Type of product groups (e.g. soy, corn, rapeseed)	
0.1.28.	ISCC Registration Number	
0.1.29.	Recertification	☐ yes ☐ no
0.1.30.	Year of initial ISCC certification	
0.2.	**Audit Specific Data**	
0.2.1.	Name of Lead Auditor	
0.2.2.	Name(s) of further auditors of the team	
0.2.3.	Place of the Audit	
0.2.4.	Date of the Audit	
0.2.5.	Duration of the on-site Audit (in hours, in digits)	
0.2.6.	Name(s) of company representative(s) present during the audit	

0.2.7.	Other certifications available (e.g. QS, GMP+) or combined audit (e.g. with VLOG)	☐ yes ☐ no	
0.2.8.	If yes, please specify the name of the system(s)		
0.2.9.	Overall risk level applied during the audit (risk level regarding documentation and sampling)	☐ Regular ☐ Medium ☐ High	
0.2.10.	Tools and information sources used to determine risk factor		
0.3.	**Facility description – General information**		
0.3.1.	(Intended) portion/quantity of ISCC Non-GMO production out of the total production (in %)	Ratio (%)	Quantity (t)
0.3.2.	Staff members of the ISCC Non-GMO section including their responsibilities		
0.3.3.	Does the business subcontract activities requiring certification to third parties, or does the business subcontract processing steps requiring certification (contract processors)?	☐ No ☐ Yes, the following activities are subcontracted to the following businesses (include contact person and contact information): ☐ Yes, the following processing steps are subcontracted to the following businesses:	
0.4.	**Facility description – Additional aspects for feed production**		
0.4.1.	Type and size of the business/ of the ISCC Non-GMO production	☐ Production of single-component feed ☐ Production of compound feed ☐ Production of mineral feed ☐ Conversion of single-component feed to ISCC Non-GMO quality ☐ Transport, handling, storage of feed	
		Total turnover / throughput and Non-GMO turnover / throughput ISCC Non-GMO	
0.4.2.	Are feed, technical auxiliary substances, or other production means subject to obligatory labelling?	☐ No (The business has converted fully to ISCC Non-GMO ☐ No (The business has converted fully to ISCC Non-GMO and feed not subject to obligatory labelling ☐ Yes (please answer 0.4.3) Additional documents to be submitted: The following information must be provided to the Certification Body /auditor:	

		• List of all raw materials, feed, auxiliary substances, and other production means used in ISCC Non-GMO feed. The list must include, at a minimum, the exact description of the raw materials, feed, auxiliary substances, and/or other production means • Product list of ISCC Non-GMO feed types (including B2B feeds)
0.4.3.	How is the dual production of ISCC Non-GMO and conventional feed organised?	☐ Temporal segregation ☐ Spatial segregation
0.5.	**Facility description – Additional aspects for food production**	
0.5.1.	Type and size of the business/ of the ISCC "Ohne Gentechnik" production	Total turnover / throughput and Non-GMO turnover / throughput ISCC "Ohne Gentechnik"
0.5.2.	Are raw materials present in the business that do not meet the requirements for "Ohne Gentechnik" labelling under ISCC?	☐ No (The business has converted fully to ISCC "Ohne Gentechnik" ☐ Yes (Please answer 0.5.3.) Documents of Evidence: • List of all raw materials and other production means (e.g. aromas, enzymes, cultures of microorganisms, additives, auxiliary substances and other food ingredients) that are used in the ISCC "Ohne Gentechnik" products. The list must include, at a minimum, the following information: o Exact name of the raw material or other production means o Record of which GMO documentation is available (e.g. "Ohne Gentechnik" certification under ISCC, reference to Regulation (EC) 834/2007) • List of ISCC "Ohne Gentechnik" products (products with the "Ohne Gentechnik" seal under ISCC, B2B products)
0.5.3.	How is the dual production of ISCC "Ohne Gentechnik" and conventional food organised?	☐ Temporal segregation ☐ Spatial segregation

ISCC Non-GMO Food and Feed	Chapter No. 1:	General requirements for Non-GMO material

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
1.1.	**Relevant for food and/or feed**					
1.1.1.	Is a full description of the operational unit available, including a written form containing all relevant data of the organization (based on basic data section)?	Facility descriptions are to be updated annually by the economic operator within the self-monitoring process.	Facility description form, organizational chart, etc. are available			
1.1.2.	Does the operational unit maintain an up-to-date organizational chart?	The organizational chart should contain the structure of the operational unit, responsibilities assigned to the respective employees and a deputy plan to cover for absence. Plans need to be updated as employees leave, or responsibilities are reassigned.	Written form of organizational chart, deputy plan, list of all employees (including interns, trainees and temporary staff, etc.) working in Non-GMO processes			
Self-control concept						
1.1.3.	Does the system user have a self-control system in place?	A self-control system must be in place, taking into consideration the required segregated handling of conventional/GMO-containing products and ISCC Non-GMO/GMO-free products. In addition, a risk analysis analogous to the HACCP (Hazard Analysis and Critical Control Point) concept must be conducted to ensure the absence of a need to label according to Regulation (EC) no. 1829/2003 or use of a claim that indicates the suitability of the feed/raw materials for the production of Non-GMO for food or/and feed under ISCC. The risk analysis is done by the system user prior to the audit and will be checked by the auditor.	Risk analysis documentation incl. protocols of improvement measures, Operating procedures (including the risk analysis), Risk analysis plan, risk analysis Lists of Non-GMO raw materials and feed Documentation of contaminated sources Documentation of segregation procedures Documents are in readable condition and authentic			

		It comprises criteria relevant for all types of operation, however, depending on the feed or food sector, some additional aspects must be considered: General criteria • Records of all raw materials and/or feed • Separate handling of products for which ISCC Non-GMO labelling would be permissible and such products not meeting the requirements for ISCC Non-GMO certification • Identification and exclusion of sources of contamination and carryover Additional criteria for feed: • Records of all feed for the ISCC Non-GMO part of the business no matter whether subject to labelling obligations or not • Individual, batch-specific risk assessment (at risk/not at risk) of single-component feed for ISCC Non-GMO production or labelling analogously to an HACCP. The risk assessment must be documented in writing. If applicable, test results from ISCC-certified (or equivalent) upstream suppliers may also be considered. Risk grading of the various feed (at risk/not at risk) must be transparent for the auditor • Specifications for all finished products for ISCC Non-GMO labelling must be in place and must be laid down in writing with the contract partners if required • Compounding logs must be available	(subsequent manipulation can be excluded)			

		Additional criteria for food: • Risk assessment must include evaluating the use of aromas, enzymes, microorganism cultures, additives, auxiliary substances and other food ingredients on the basis of certificates presented by the suppliers • Preventative monitoring and controlling measures based on the HACCP must be implemented concerning the correctness of the "Ohne Gentechnik" claim under ISCC Outsourced tasks must be considered under the self-monitoring and risk analysis concept of the economic operator. Employees of subcontractors must be trained within the scope of the contractual agreement.				
1.1.4.	Is ensured that sub-contractors and/or external service providers are considered within the self-monitoring/ risk analysis of the economic operator and that a contractual agreement is in place (incl. details of outsourced activities, scope and compliance obligation of the sub-contractor) between both parties?	Outsourced tasks must be considered under the self-monitoring and risk analysis concept of the economic operator. Employees of subcontractors must be trained within the scope of the contractual agreement. Sub-contractors are also subject to on-site audits. They can also file an independent application for certification with an ISCC-recognised Certification Body. Audits performed on the basis of contractual agreements are limited to the assessment of the sub-contractor's production for compliance with the ISCC Standard and no certificate will be issued.	Signed contractual agreement of compliance between operational unit and sub-contractor/service provider, audit reports of sub-contractor audits			

ISCC Non-GMO Food and Feed	Chapter No. 2:	Incoming & outgoing material

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
2.1.	**Relevant for food and/or feed**					
2.1.1.	Is ensured that for the production/processing of ISCC Non-GMO products, no processing aids or other substances within the meaning of Sec. 3 Par. 5 of the EC Genetic Engineering Implementation Act (EGGenTDurchfG) may be used which contain, consist of, or are produced from GMOs labelled in accordance with Regulation (EC) 1829/2003 or 1830/2003, or which would have to be so labelled, where they are placed into circulation?	Sec. 3 Par. 5 of the EGGenTDurchfG refers to the fact that "no foods, food ingredients, processing aids and substances within the meaning of Article 5(2) of the German Food Labelling Ordinance most recently amended by Article 1 of the Ordinance of 18 December 2007 (Federal Law Gazette Part I p. 3011), that have been produced by GMOs may have been used to prepare, treat, process or mix an item of food or an ingredient. (…) shall not apply to foods, food ingredients, processing aids and substances within the meaning of Article 5(2) of the Food Labelling Ordinance for which an exemption is permitted on the basis of a ruling or order of the European Commission in accordance with Article 22(2) (g) in conjunction with Article 37(2) of Council Regulation (EC) No 834/2007 of 28 June 2007 on organic production and labelling of organic products and repealing Regulation (EEC) No 2092/91 (OJ EU L 189 p. 1)." (Federal Ministry of Food and Agriculture, 2018 - EGGenTDurchfG)	Confirmation documents, test results			
2.2	**Incoming goods inspection – Only applicable for processing of feed**					
2.2.1.	Is ensured at goods receiving that only feed exempt from the labelling obligation within the meaning of Regulations	Feed for use in the ISCC Non-GMO system must not be subject to compulsory labelling pursuant to Regulation (EC) No. 1829/2003 or	Confirmation documents, certificates, test results, delivery slips, contractual agreements, etc.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	(EC) No. 1829/2003 and 1830/2003 is used for ISCC Non-GMO production and/or labelling?	1830/2003. Suitable steps must be demonstrably taken to prevent the presence of GMOs (see "Guideline on controlling GMOs in feed"). Feed additives must be taken into consideration only if they are made from GMOs or GMO components and therefore must be labelled themselves. According to the existing legal provisions, any feed additives that are produced using (or with the help of) GMOs need not be labelled and may be used without restrictions. • A separate declaration of the GMO-free status of the currently delivered batch/lot by the upstream supplier • A current detailed certificate of the upstream supplier in accordance with the ISCC Non-GMO food and feed standard or a recognised equivalent standard • A test result according to the requirements of the ISCC standard for Non-GMO food and feed proving the GMO-free status of the batch/lot being delivered • An additional indication on the delivery slip declaring the products to be exempt from labelling • A clear contractual regulation regarding the delivery of feed exempt from labelling				
2.2.2.	Is written confirmation available for feed additives and declared auxiliary ingredients not subject to labelling obligations?		Confirmation documents			
2.2.3.	Is ensured that bills of lading issued by the supplier are complete?	In case of incomplete bills of lading, a complaint is to be issued to the supplier.	Bills of lading			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
2.3.	**Incoming goods inspection – Only applicable for processing of food**					
2.3.1.	Is ensured at goods receiving that all raw materials, food, additives and auxiliary substances that are used in the production/processing of products with "Ohne Gentechnik" labelling under ISCC are exempt from labelling according to the requirements of Regulations (EC) No. 1829/2003 and No. 1830/2003 and meet the requirements stated in Secs. 3a and Sec. 3b of the EC Genetic Engineering Implementation Act (EGGenTDurchfG) ?	**Regulations (EC) No. 1829/2003 and No. 1830/2003 require:** The threshold value of the GMO content of 0.9% per single-component feed/ingredient (feed/food) is not exceeded and The presence of the GMO content is "adventitious or technically unavoidable" Contamination with approved GMO content < 0.1% are generally considered as "technically unavoidable" or "adventitious". Contamination present in a magnitude of > 0.1% and ≤ 0.9% is considered as labelling-compliant if the business has installed and demonstrably implemented organizational measures to avoid introduction of GMO material. **Secs. 3a and Sec. 3b of the EC Genetic Engineering Implementation Act (EGGenTDurchfG) require:** No GMOs may be used in the production of food, ingredients and additives, which may not contain or be produced from GMOs. In general, adventitious or technically unavoidable traces of genetically modified material are tolerated up to a threshold of at most 0.1% per ingredient. Processing aids may not be produced from GMOs. In cases where necessary additives such as vitamins are demonstrably not available in the	Shipping documents			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		market in "ISCC Ohne Gentechnik" quality, additives produced by GMOs may be used. Prerequisite for this exception is that these substances be listed by the EU Commission according to the procedure provided by Regulation (EC) No. 834/2007. Currently, no substances are listed. Critical raw materials include: • Imported products with EU GMO clearance (e.g. soybeans, rapeseed/canola, and maize/corn products) • European products permitted to be grown in the EU in GM form (e.g. maize/corn products) • European products with neither GMO import nor cultivation clearance, but carrying a plausible risk of contamination resulting from imported products (domestic soybeans, canola, or maize/corn products) • All raw materials of animal origin • All products produced using microorganisms				
2.4	**Segregation of Goods Flows / Exclusion of Technically Avoidable Commingling - Relevant for food and/or feed**					
2.4.1.	Is ensured that Non- GMO raw materials, feed or food is always kept separately from materials containing GMO-components and that no commingling takes place?	The flow of goods must always be separated spatially or temporally during storage, handling and transport and all products must be labelled. In the case of temporal segregation any carryover of GMO-containing or non-compliant material must be reduced to	Documents of all process steps are available and included in the self-monitoring process			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		technically unavoidable minimum. Simultaneous storage of GMO and Non-GMO material is only permissible if they are spatially segregated. Vehicles must be verifiably dry-cleaned after transporting bulk raw materials, feed or food labelled as genetically modified pursuant to Regulations (EC) No. 1829/2003 and No. 1830/2003. Documents of all process steps are available and included in the self-monitoring process.				
2.4.2.	Is the labelling of material during all stages of handling and storing within the production facility properly implemented in accordance with Regulation (EC) No. 1829/2003 and No. 1830/2003?	Labelling of raw materials/partially finished products/finished products must be properly done during all stages of handling and storing within the production facility with regard to their suitability for Non-GMO production and in accordance with Regulation (EC) No. 1829/2003 and No. 1830/2003.	Labels of all raw materials handled and stored			
2.4.3.	Are all these risk-preventing process steps documented for each facility with a separate proof of adequate spatial, temporal or logistical measures?	Documentation is part of the self-monitoring concept and should be taken into account during the self-monitoring process.	Check if documents on risk-preventing process-steps are in place for each facility and are considered as part of the self-monitoring			
2.5.	**Outgoing goods and traceability - Relevant for food and/or feed**					
2.5.1.	Are all outgoing goods labelled in accordance with the ISCC for Non-GMO food and feed standard (e.g. on labels, production and goods shipping documents, specifications)?	Only those products meeting the full statutory requirements of ISCC Non-GMO labelling must leave the business. If no delivery slips or shipping documents can be prepared, a clear contractual provision must be in place regarding the delivery.	Labelling of outgoing goods on shipping documents, specifications, etc.			
2.5.2.	Is a traceability system installed, which ensures that all products with Non-GMO labelling can be traced	A traceability system must be installed, which ensures that all products with Non-GMO labelling can be traced back at all time, clearly and without delay. It must also be ensured that all products, that are not at the	Interviews with employees at all stages. Documentation of data according to Regulation (EC) No. 178/2002			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	back at all time, clearly and without delay? Is it also ensured that all products, that are not at the company's site anymore, can be traced back within one workday and that employees of all stages are aware of the GMO status of the individual products and batches? Are all documents in line with Regulation (EC) No. 178/2002?	company's site anymore, can be traced back within one workday and that employees of all stages are aware of the GMO status of individual products and batches. All documents need to be collected in line with Regulation (EC) No. 178/2002 (laying down the general principles and requirements of food law, establishing the European Food Safety Authority and laying down procedures in matters of food safety): • Information on the origin (country, supplier, if applicable: certificates for ISCC Non-GMO labelling/or equivalent) • Batch/lot formation, if applicable (including re-working) • Documentation of production/manufacture • Information regarding the raw materials, additives, and auxiliary materials used, and their origin (including rework) • Information on delivery date and market participants supplied • Quantity				

ISCC Non-GMO Food and Feed	Chapter No. 3:	Internal handling of materials

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
3.1.	**Relevant for food and/or feed**					
3.1.1.	Is it ensured that non-compliant products are handled appropriately?	For the event of positive test results or any other findings leading to a lack of compliance with ISCC Non-GMO requirements for food, a system must be in place to handle non-compliant products. Regarding feed, samples collected are tested for their compliance with Non-GMO criteria. Positive results are permitted to be analysed a second or third time for the respective batch, if it is done immediately. If two test results with different conclusions are obtained for a single sample, the following procedure is to be undertaken: • If the results overlap, considering the expanded measurement uncertainty, the average value of the two test results is used. • If the results do not overlap, considering the expanded measurement uncertainty, a third test of the batch is ordered. The results of the test for GMO carryover in feed are shared with the relevant system partner for the given situation. Both the feed supplier and the affected agricultural operation must comment on the matter. The feed supplier must determine whether other feed customers are	Documentation of operating system for non-compliance products, Standard information forms/ letters for information to feed/food suppliers			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		affected by the case and inform them if this is the case. In the event of an inaccurately labelled delivered feed or food product, the producer's customers and Certification Body must be notified. The internal audit and ISCC audit of the neutral CB have to examine whether the test results were evaluated correctly and if necessary corrective measures were properly implemented In case of a test result >0,9% for feed samples, certain measures are to be taken (see ISCC System Document for Non-GMO Food and Feed, Section 4.2.6).				
3.1.2.	Is a system installed at the level of outgoing products, handling errors and claiming non-compliant or blocked products?	A control system is in place, handling errors and claiming of non-compliant or blocked products if test results show a contamination of >0,9% for feed or >0,1% for food, or other non-conformities.	Documentation of operating system for non-compliant products			
3.1.3.	Is adequate and regular training provided to all employees involved in the operating procedures of Non-GMO materials (incl. vehicle operators)?	All employees involved in the operating procedures of Non-GMO materials must be instructed in all Non-GMO requirements before starting their activities. Intensity of the training depends on staff members and their responsibilities. Training sessions must be documented regarding their content, their participants, training date, training facility and instructors. Documentation needs to cover training contents, participants lists, date and place of the training and name of the	Documents of training contents, participant lists, documentation of date, place and name of the respective trainer			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		respective trainer. Training for employees shall take place at least annually.				
3.1.4.	Is it ensured that all relevant documents (e.g. delivery slips, way bills, orders, declarations, specifications of seeds, feeds, records of production, clearance certificates, etc.) are kept from the time of delivery for a min. shelf-life of a batch +1 year but not less than 2 years?	Documents must be easily legible and authentic and kept in such a manner that post facto manipulation is not possible.	Review of relevant documents, collected and stored in a periodical manner			
3.1.5.	Is a complaint management system in place?	Complaints regarding Non-GMO requirements by clients or other bodies, or deviations within the self-monitoring system must be documented and evaluated appropriately and corrective actions initiated.	Documentation of complaints or deviations, records of corrective actions (to be) taken			
3.1.6.	Is a recall system in place for non-compliant feed or food that are still in the market?	If non-compliances are detected in Non-GMO certified products or feed still in the market, a recall system must provide immediate (written) notification of the customers. If needed, feed/ food must be taken back at the expense of the supplying business.	Recall/information forms to customers			
3.1.7.	Is a crisis management system in place describing the procedure in the event of crisis?	A crisis management system must be in place and potential dangers must be analysed. A description of the procedure to follow in an event of crisis must be in place.	List of emergency numbers/contact details of suppliers and clients must be at hand and available			
3.1.8.	Does the system user have an internal system in place for blocking rejected products?		Documentation of measures to handle rejected products, documentation of corrective actions			
3.1.9.	Are corrective actions implemented to continuously reduce the occurrence of adventitious and technically	The business must take measures to continuously reduce GMO contaminations. The handling of positive test results must be taken into consideration in particular. The	Documentation of corrective actions taken. Review on previous corrective actions over time to			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	unavoidable contamination with GMO to a minimum?	measures must be monitored and evaluated after a certain period of time. This includes corrective actions from the last audit as well.	ensure the continuous improvement process.			
3.1.10.	Are internal audits taking place annually to verify the self-monitoring system?		Documentation of internal audits (e.g. internal audit reports)			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
4.1.	**Relevant for food and/or feed**					
4.1.1.	Is ensured that the test results analysed are coming from laboratories fulfilling all general requirements?	The laboratories must be accredited according to DIN EN ISO/IEC 17025 (in its most recent version) for all qualitative and quantitative GMO test parameters. This may be in the form of a flexible accreditation for the entire field or separately for all procedures to be carried out.	Accreditation documents according to DIN EN ISO/IEC 17025			
4.1.2.	Does the system user commissioning a GMO test regularly examine the accreditation of the respective laboratory pursuant to DIN EN ISO/IEC 17025 at least annually?	The respective laboratory must comply with certain methodological requirements. DIN standards and protocols of the Joint Research Centre are to be used (if available/present). For methods from other sources, the laboratory must verify that similar minimum requirements are fulfilled	Documentation of system user on laboratories used			
4.1.3.	Is ensured that all relevant information is provided by the system user to the commissioned laboratory?	When commissioning a laboratory, the following information must be indicated in the order or other documents having a similar effect, and submitted to the laboratory: • Tests in accordance with ISCC Non-GMO requirements • Composition of the sample: If containing soy, maize/corn, rapeseed/canola and/or rice single-component feed or ingredients, it must be indicated in what form these are contained (e.g. maize/corn as maize/corn mash, soy as soy extraction meal). Copies of the feed delivery slips/shipping	Ordering documents issued by the system user			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		documents/declarations are to be sent to the laboratory along with the samples. When receiving the test results, the system user needs to verify whether the laboratory confirms the compliance with the methodology and requirements laid out in this procedure and in the ISCC System Document for Non-GMO Food and Feed, Section 4.2.7.2. Confirmation may be done for every test result in the audit report or in a separate confirmation that is issued by the laboratory once a year.				
4.1.4.	Do laboratories that conduct the GMO tests comply with all methodological requirements?	DIN standards and protocols of the Joint Research Centre are to be used (if available/ present). For methods from other sources, the laboratory must verify that similar minimum requirements are fulfilled. For the entire methodology please refer to the ISCC System Document for Non-GMO Food and Feed, Section 4.2.7.2 and following.	Documentation of DIN standards and respective protocols for the used laboratories			
4.1.5.	Are all requirements followed that are in place for the testing of feed and raw materials?	Regarding the requirements for the scope of analysis for minimum requirements for raw soy material/ soy-based, raw corn materials/corn-based, and raw canola materials/canola-based single-component feed, and for rice and rice products, for compound feed containing soya, and for soy-free compound feed, not all GMOs were taken into account that are authorised in the EU or tolerated for feed within the meaning of EU Regulation No. 619/2011. Furthermore, GMOs not authorised in	Documentation of test results			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		the EU are not part of the minimum requirements. In the event of an examination of the marketability and proper labelling of a feed, other GMOs would be considered (this includes other GMOs authorised in the EU, GMOs tolerated in feeds pursuant to EU Regulation No. 619/2011, and GMOs not authorised in the EU). For the detailed requirements please consult the ISCC System Document for Non-GMO Food and Feed, Section 4.2.8				
4.2.	**Risk analysis, sampling and testing for feed**					
4.2.1.	Has a risk analysis been carried out by the system user?	In the area of feed, grading into risk categories will be done based on the production system of the ISCC Non-GMO production (e.g. dual or solely "exempt from mandatory labelling"). Feed businesses are obligated to carry out an individual risk grading of the raw materials/ single-component feeds used (at risk/ not at risk). The business is responsible for assessing the feed. The risk grading must be verifiable for the auditor within the scope of the ISCC Non-GMO certification. Steps relevant for the risk assessment of feeds: 1. Checking documentation (e.g. declaration without GMO label, additional certifications, product data sheet/ contractual provisions proves that the product is not subject to compulsory labelling, test results from accredited labs) 2. Assessing the origin of the raw materials, esp. for feed from countries where growing	Documentation of risk analysis			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		GM-plants is allowed (for entire table of these countries please refer to the ISCC System Document for Non-GMO Food and Feed, section 4.2.8.1) 3. Considering packaging, transportation, storage and processing (e.g. product in question transported by own or external feed business, agreement in place regarding the cleaning of transportation vehicles, product transported, handled/ processed before by ISCC Non-GMO certified businesses or equivalent?) If the system user, in the internal assessment, reaches the conclusion that the feed is "at risk", then the goods receiving is to be sampled in lots. A risk assessment of any single-component feed used for ISCC Non-GMO production and labelling of single-component feeds must be conducted, which will be the basis for risk-targeted sampling and testing of feed for GMO within the scope of the company's self-monitoring system.				
4.2.2.	Are samples of all batches sent to customers retained in suitable containers and for a period of time appropriate to the intended purpose and product perishability of the feed?	Samples for both, batches of bulk and packaged products, should be retained for the possibility of concluding the actual delivered quality.	Check if sample batches as described are maintained in the appropriate containers.			
4.2.3.	Does the system user have a test plan in place, describing the sampling and testing procedure?	The economic operator must have a test plan in place, describing the testing and sampling procedures (incl. type of samples, location of sampling, sampling of finished products,	Written test plan/procedure including all relevant information			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		compilation of collective samples, name of sampler, creation of reference samples, sample size, sampling frequency). The test plan must be implemented as scheduled and evenly over the audit period.				
4.2.4	Is a risk analysis conducted in case of untestable amounts of GMOs in PCR tests?	In case feed/raw material in which GMOs cannot be detected in PCR test, because of technical limitations, is traded, no sampling is necessary. However, this must be shown by a risk analysis included in the test plan.	Test plan containing risk analysis			
4.2.5	Are test results from the self-monitoring system and any resulting (corrective) measures reviewed during audit?	Supplementary samples should be taken during the audit on a risk-targeted basis and in suspicious cases. The samples and tests serve to test the self-monitoring system. The results may also be incorporated into the self-monitoring system and thereby reduce the number of samples in the self-monitoring system.	Documentation of test results			
4.2.6.	Is the testing and sampling done according to the respective regulations at the Feed Production sub-stage at goods receiving?	Annual minimum number of samples/ tests of Non-GMO certified incoming products: For production completely not subject to compulsory labelling - every batch of single-component feed graded as risk-prone For dual production: - every batch of single-component feed graded as risk-prone	Documentation of test results			
4.2.7.	Is the testing and sampling done according to the respective regulations at the Feed Production sub-stage for outgoing products?	Annual minimum number of samples/ tests of Non-GMO certified **outgoing** products For production, completely not subject to compulsory labelling of ISCC Non-GMO	Documentation of test results			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		certified single-component feed* and/ or ISCC Non-GMO certified compound feed: Up to 10,000 t/year: 1 sample ≥ 10,000 to 50,000 t/year: 2 samples ≥ 50,000 to 100,000 t/year: 4 samples ≥ 100,000 to 200,000 t/year: 6 samples ≥ 200,000 to 300,000 t/year: 8 samples for ever additional 100,000: 2 additional samples * Facilities that only produce single-component feed not subject to compulsory labelling can dispense with sampling of the outgoing single-component feed if a corresponding test was performed at the incoming goods point. For dual production: Up to 2,000 t/year: 1 sample > 2,000 to 5,000 t/year: 3 samples > 5,000 to 10,000 t/year: 5 samples ≥ 10,000 to 50,000 t/year: 10 samples ≥ 50,000 to 100,000 t/year: 15 samples ≥ 100,000 to 200,000 t/year: 20 samples ≥ 200,000 to 300,000 t/year: 25 samples for every additional 100,000 t: 5 additional samples				

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
4.2.8.	Is the testing and sampling done according to the respective regulations for incorporation into Non-GMO quality of single-component feed not subject to compulsory labelling at goods receiving?	**For production, completely not subject to compulsory labelling for every batch of single-component feed graded as risk-prone:** For every batch of single-component feed graded as risk-prone **For dual production:** For every batch of single-component feed graded as risk-prone Supplementary samples need to be taken during the audit (these can be incorporated into the self-monitoring system and subtracted from the overall number of samples within the current year).	Documentation of test results			
4.2.9.	Is the testing and sampling done according to the respective regulations for incorporation into Non-GMO quality of single-component feed not subject to compulsory labelling for all outgoing products?	All samples are also analysed. The annual minimum number of samples/tests of Non-GMO certified **outgoing** products: **Only bulk Non-GMO feed and/or bulk feed not subject to compulsory labelling:** Up to 10,000 t/year: 1 sample ≥ 10,000 to 50,000 t/year: 2 samples ≥ 50,000 to 100,000 t/year: 4 samples ≥ 100,000 to 200,000 t/year: 6 samples ≥ 200,000 to 300,000 t/year: 8 samples	Documentation of test results			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		for ever additional 100,000: 2 additional samples **Only bulk Non-GMO feed and bulk feed subject to compulsory labelling, plus, if applicable, bulk feed not subject to compulsory labelling:** Up to 2,000 t/year: 1 sample > 2,000 to 5,000 t/year: 3 samples > 5,000 to 10,000 t/year: 5 samples ≥ 10,000 to 50,000 t/year: 10 samples ≥ 50,000 to 100,000 t/year: 15 samples ≥ 100,000 to 200,000 t/year: 20 samples ≥ 200,000 to 300,000 t/year: 25 samples for every additional 100,000 t: 5 additional samples				
4.2.10.	Are samples of all batches sent to customers retained in suitable containers and for a period of time appropriate to the intended purpose and product perishability of the feed?	Samples for both, batches of bulk and packaged products, should be retained for the possibility of concluding the actual delivered quality.	Check if sample batches as described are maintained in the appropriate containers.			
4.2.11.	Are delivery slips used containing relevant claims of Non-GMO certified material (feed)?	GMO labelling in accordance with Regulation (EC) No. 1829/2003 and No. 1830/2003 must be properly implemented on labels, production and goods shipping documents, specifications, etc.	Delivery slips, waybills, lading bills, contractual agreements or equivalent documentation proofing compliance with the Non-GMO standard			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Feed certified under ISCC Non-GMO must be marked by the certified feed business with the wording "ISCC Non-GMO feed".				
4.3	**Risk analysis, sampling and testing for food**					
4.3.1	Has the auditor graded the company's risk with respect to GMO contamination (Risk classification)?	Risk assessment for processing of food is done by categorising risks into regular, medium or high probability. **Regular risk:** • There is no or only very low risk. Businesses that transport, trade, handle, store or process (swappable) GMOs within their business or products produced from them may not be graded into the Regular Risk category. **Medium risk:** • Businesses and process steps with clear spatial segregation during transport, storage, handling and processing of products for which a "Ohne Gentechnik" label under ISCC would be permissible, and of such products that do not meet the requirements for the Non- GMO label. • Transport, storage, and handling of food/food ingredients within the scope of the operational unit to be certified: Businesses and process steps without spatial segregation but with temporal segregation during transport, storage and handling of food/food ingredients for which a "Ohne Gentechnik" label under	Documentation of risk assessment			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		ISCC would be permissible and of such products that do not meet the requirements of the "Ohne Gentechnik" label under ISCC, but which are not themselves GMOs and/or are not produced from or do not contain GMOs **High risk:** • High risk of commingling GMO-free raw materials with such containing GMOs • Businesses and process steps without spatial but with temporal segregation in the storage, transport and processing of products for which "Ohne Gentechnik" labelling under ISCC would be permissible and such products that do not meet the requirements for "Ohne Gentechnik" certification under ISCC. • Transport, storage, handling of food/food ingredients within the scope of the operating unit to be certified: Businesses and process steps without spatial but with temporal segregation during transport, storage and handling of food/food ingredients for which a "Ohne Gentechnik" label under ISCC would be permissible and of GMOs and/or food/food ingredients that are produced from, with, or contain GMOs • Food: Test results from the audit period under consideration have indicated that the threshold value of 0.1% GMO per ingredient was exceeded; this resulted				

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		from the business' failing to take measures to avoid carryover. If a food business only prepares/processes raw materials of plant origin, and genetic modification cannot be proven by PCR testing due to technical limitations, no sampling/GMO test is necessary. In this case the test plan must provide for a risk analysis that concludes that it is not necessary to sample/analyse any raw materials/feed.				
4.3.2.	Is a test plan in place, in case of preparation/processing of raw materials of plant origin, that is based on a risk analysis?	The focus is on type of samples, sampling facilities, sampling of finished product, compiling of collective samples, naming the sampler, creation of reference samples, and sample size. The sampling plan describes the sampling frequency and the test procedure. If a food business only prepares/ processes raw materials of plant origin, and genetic modification cannot be proven by PCR testing due to technical limitations, no sampling/ GMO test is necessary. In this case the test plan must provide for a risk analysis that comes to the conclusion that it is not necessary to sample/ analyse any raw materials/ feed.	Test plan containing risk analysis			
4.3.3.	Is ensured that the annual minimum number of samplings/ tests for plant-based raw materials for ISCC Non-GMO labelling is taken for the current audit interval and according to the relevant risk category?	Risk category 0: 2x per year Risk category 1: 6x per year Risk category 2: 12x per year The number of samples may be correspondingly reduced when the number of batches obtained in the audit period is smaller	Documentation of test analyses and results			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		than the minimum number of samples listed in the table.				
4.3.4.	Have specific requirements been determined for risk-prone materials, if applicable?	Specific requirements for risk-prone raw materials are to be determined according to the three steps described in ISCC System Document for Non-GMO Food and Feed, Section 4.2.8.1.: 1) Checking documentation 2) Assessing the origin of raw materials 3) Consider packaging, transportation, storage and processing. Information on risk-prone materials (e.g. table: `Potential "at risk" origin of plants for feed production´) are subject to regular updates and no responsibility is taken for the correctness of its content.				

ISCC Non-GMO Food and Feed	Chapter No. 5:	Non-conformity list and action plan

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)