

ISCC EU and ISCC PLUS Audit Procedures for Forest Sourcing Area (Point of Origin) and First Gathering Points

No.	Template	Remarks	Risk level	Audit intensity
0	Basic data	Basic data audited	Not applicable	
1	Verification of harvesting criteria, land use and land use change	ISCC Principle 1, Requirements for the production of forest biomass according to ISCC 202-3 Sustainability requirements for the production of forest biomass		Risk assessment, and by that, the sample size has already been determined by the auditor in the framework of the audit of the first gathering point
	Ecological and social sustainability	ISCC Principle 2 – 6, Requirements for the production of forest biomass according to ISCC 202-4 Sustainability requirements for the production of forest biomass		
2	Traceability	Within Template No. 3 the risk of a flawed documentation has to be evaluated (applicable for individually certified forest sourcing area)	High	The documents of three successive months should be checked completely
			Medium	The documents of one month should be checked completely and random samples should be taken from three successive months
			Regular	Documents taken from random samples of three successive months should be checked
3	Greenhouse gas (GHG) emissions	Application of default values, disaggregated default values or actual values.	Not applicable	
4	List of Best Practices, Non-conformities list and Measures	Defined list of all points marked „no“ in the column Conformity	Not applicable	

Please read the guidelines carefully before completing the audit procedures!

- ISCC provides audit procedures that are based on the ISCC System Documents and contain all relevant certification requirements
- The audit procedures are a crucial tool to facilitate consistent and comparable verification of ISCC requirements during ISCC audits
- System Users can use the audit procedures to conduct their internal audits, for internal training, or to prepare for an audit. The application of the audit procedures for such purposes is voluntary but recommended
- Each requirement is complemented by verification guidance information and information on what evidence may be provided
- This template contains certification requirements for Forest Sourcing Area and First Gathering Points (FGP). The procedure is also applicable for sample audits.
- For countries that have ratified the ILO Standard Convention, it may be assumed that the social requirements (ISCC Principle 4) are fulfilled, unless the risk assessment or audit delivers a different result
- If a requirement is not applicable for a specific audit, it must not be answered (can be marked as not applicable)
- For relevant requirements, the conformity has to be marked with „yes“ (conformity) or „no“ (non-conformity). If indicated, detailed information must be provided in the column “finding”
- Every “no” must be explained in the column „findings“ and requires the definition of corrective measures (chapter 6)
- Every chapter and requirement has a unique number (due to technical reasons the numbering may not be continuous)
- Reference to ISCC documents always refer to the latest version that is available on the ISCC website
- If a question requires the statement of sustainable materials, the wording of the ISCC Lists of Material must be applied

Abbreviations for implementation of requirements

IM	Immediate requirement
ST	Short-term requirement
MT	Mid-term requirement
BP	Best practice requirement

00. Basic Data		
00.00. Certification Body		
00.00.001	Name of Certification Body	
00.01. Operational Unit		
00.01.001	Company Name	
00.01.002	Street	
00.01.003	Street Number	
00.01.004	Postal Code	
00.01.005	Place	
00.01.006	Country	
00.01.007	Geo Coordinates: Latitude in decimal degrees	(Example: 50.941218)
00.01.008	Geo Coordinates: Longitude in decimal degrees	(Example: 6.958337)
00.01.009	ISCC System	<input type="checkbox"/> ISCC EU <input type="checkbox"/> ISCC PLUS
00.01.010	ISCC Contact Person: Salutation*	
00.01.011	ISCC Contact Person: Last Name*	
00.01.012	ISCC Contact Person: First Name*	
00.01.013	ISCC Contact Person: Phone*	
00.01.014	ISCC Contact Person: E-Mail*	
00.01.015	Contact details (e.g., email, phone) of relevant department within the company*	
00.01.016	Type of Operation/ Scope to be audited	<input type="checkbox"/> Farm/ Plantation
00.01.017	Is the Operational unit certified individually or audited as a part of a sample?	<input type="checkbox"/> Individually certified <input type="checkbox"/> audited as a part of a sample as a storage facility, point of origin, farm/plantation, or dependent collecting point <input type="checkbox"/> audited as part of a sample as a national trade office/limited risk distributor (LRD)
00.01.018	ISCC Registration Number	
00.01.019	Recertification*	<input type="checkbox"/> yes <input type="checkbox"/> no
00.01.020	Year of initial ISCC certification*	
00.01.021	Total annual turnover of the registered legal entity to be certified in Euro (robust and up-to-date evidence must be available to the auditor for the confirmation). The exact turnover must be indicated (appropriate rounding possible). If the exact turnover is not disclosed ISCC will charge the fees based on the highest fee classification.*	€
00.02. Audit Specific Data		
00.02.001	Name of Lead Auditor	

* Not relevant for sample audits

00.02.002	Name(s) of further auditors of the team	
00.02.003	Place of the Audit	<input type="checkbox"/> On-site <input type="checkbox"/> On-site at the address where the daily operations take place (only applicable for traders/traders with storage) <input type="checkbox"/> Remote
00.02.004	Date of the Audit	
00.02.005	Duration of the Audit (in hours, in digits)	
00.02.006	Name(s) of company representative(s) present during the audit	
00.02.007	Is the operational unit using relevant service providers or sub-contractors?	<input type="checkbox"/> yes <input type="checkbox"/> no
00.02.008	Name(s) of relevant service providers/ sub-contractors*	
00.02.011	Sustainable output material(s) (according to the ISCC lists of materials) ¹	
00.02.015	Is material claimed as "ISCC Compliant"?* ISCC PLUS: Claim "ISCC Compliant" is mandatory to indicated that the entire upstream supply chain is covered by ISCC certification	<input type="checkbox"/> yes <input type="checkbox"/> no
00.02.016	Are other sustainability certification system(s) with comparable scopes used? For ISCC EU those systems which are recognised under RED II are relevant. For ISCC PLUS in addition traceability databases for biogas/ biomethane trading (e.g., Vertogas (NL), Green Gas (UK)), for wood-based feedstocks (e.g. PEFC, FSC) and other voluntary schemes for circular and/ or bio-based industrial applications like e.g. RSPO or EuCertPlast are relevant.	<input type="checkbox"/> yes <input type="checkbox"/> no
00.02.017	If other sustainability certification systems are used, specify which other systems are used	
00.02.018	Overall risk level applied during the audit (risk level regarding documentation and sampling)*	<input type="checkbox"/> Regular (risk level 1.0) <input type="checkbox"/> Medium (risk level 1.5) <input type="checkbox"/> High (risk level 2.0)
00.02.019	Specify major risk indicator(s) that were identified for the audit (in accordance with ISCC Risk Assessment requirements – ISCC EU Document 204 "Risk Management") and with regard to the (non-exhaustive) list of risks as provided in ISCC EU Document 204 "Risk Management"*	
00.02.22	Please indicate how the ISCC criteria to determine the risk-level (in accordance with ISCC Risk Assessment requirements – ISCC Document 204 "Risk Management") have been applied, with regard to a flawed documentation of the audited operational unit (i.e. risk level for traceability) as indicated in the guidance in ISCC Document 204 "Risk Management"	
00.02.23	Chain of Custody option applied	<input type="checkbox"/> Mass balance <input type="checkbox"/> Physical segregation
00.02.25	Voluntary Add-ons (if applicable)*	<input type="checkbox"/> No add-ons applied

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

		<input type="checkbox"/> SAI Gold <input type="checkbox"/> GHG Emissions <input type="checkbox"/> Consumables <input type="checkbox"/> Non-GMO for Food and Feed <input type="checkbox"/> Non-GMO for Technical Markets <input type="checkbox"/> Electricity and Heat from Biogas Plants
00.02.26	Are waste or residues or waste or residue-based products handled, or processed, or sold and claimed under ISCC?	<input type="checkbox"/> Waste or residues <input type="checkbox"/> Waste or residue-based products <input type="checkbox"/> No wastes or residues or waste or residue-based products
00.02.29	Are internal (on-site) or external (different address) storage facilities (e.g. warehouses, tank terminals, etc.) used to store sustainable material?*	<input type="checkbox"/> yes: internal storage facilities <input type="checkbox"/> yes: external storage facilities <input type="checkbox"/> no storage facilities
00.02.30	If external storage facilities are used, please indicate if they are covered by individual or group certification* (A list of all external storage facilities including address data (and certificate number if individually certified) must be provided to ISCC.)	<input type="checkbox"/> All external storage facilities are certified <input type="checkbox"/> One or more storage facilities are not certified
00.02.31	Please indicate the number of non-certified storage facilities*	
00.02.32	What is the risk level applied for the sampling of storage facilities with regard to the compliance of the relevant ISCC requirements?*	<input type="checkbox"/> Regular (risk level 1.0) <input type="checkbox"/> Medium (risk level 1.5) <input type="checkbox"/> High (risk level 2.0)
00.02.33	Please indicate how the ISCC criteria to determine the risk-level of the storage facilities have been applied (in accordance with ISCC Risk Assessment requirements – ISCC Document 204 "Risk Management")*	
00.02.34	How many storage facilities have been audited based on a sample (storage facilities covered by individual or group certification do not have to be included)*	
00.10. Forest Sourcing Area (Point of Origin) Requirements		
00.10.001	Status of the forest sourcing area	<input type="checkbox"/> Individually certified <input type="checkbox"/> Part of First Gathering Point <input type="checkbox"/> Member of group of forest sourcing area
00.10.002	Has the forest sourcing area been audited before?	<input type="checkbox"/> yes <input type="checkbox"/> no
00.10.003	Please indicate the date of the previous audit	
00.10.004	Year of initial ISCC certification (group/individual)	
00.10.005	Has the sourcing area been continuously covered by certification (group/individual) since the initial ISCC certification?	<input type="checkbox"/> yes <input type="checkbox"/> no
00.10.006	Did land use change take place after January 2008?	<input type="checkbox"/> yes <input type="checkbox"/> no
00.10.007	Are ISCC requirements for delivery notes fulfilled?*	<input type="checkbox"/> yes <input type="checkbox"/> no
00.10.008	Please indicate the type of operation audited	<input type="checkbox"/> Smallholder <input type="checkbox"/> Individual

		<input type="checkbox"/> Plantation			
00.10.009	Total forest sourcing area (Ha)				
00.10.010	Does the site (sourcing area) have non-timber forest products (NTFP)?				<input type="checkbox"/> yes <input type="checkbox"/> no If yes, please state the NTFP:
00.10.011	Does the site (sourcing area) provide forest biomass residues as sustainable?				<input type="checkbox"/> yes <input type="checkbox"/> no If yes, please state the residues:
00.10.012	Forest biomass details				
-	Species	Total amount m3	Date of harvesting	Harvested volume	Annual allowable cut (AAC)
-		m3			
-		m3			
-		m3			
-		m3			
-		m3			

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings
				IM	ST	MT	
01.	Management System						
01.01.	General Requirements (not applicable for the sites as part of a sample)						
01.01.001	Is the management system appropriate with respect to type, complexity and volume of the operations and takes risk factors into account?	Verify whether there is a management system in place. Verify whether the system covers sustainability requirements at all relevant operations. Verify if risk factors like expertise, education and training of employees and service providers, subcontractors are covered. See also the risk factors listed in ISCC Document 204 "Risk Management"	Documentation of the management system and interviews of personnel, intranet, QM system, QM handbook, internal risk assessment/self-assessment (if available)	X			
01.01.002	Have relevant information and documents been distributed to the competent employees, storage facilities and service providers, subcontractors, customers and other relevant parties?	Verify distribution lists and demand documents from personnel, storage facilities, subcontractors, and service providers.	Distribution lists, emails, letters, relevant management system documents	X			
01.01.003	Have employees been appointed who are responsible for the implementation, verification, development and updating of the ISCC requirements at all critical control points?	Verify responsibility and authorization of appointed personnel regarding critical control points like incoming and outgoing materials, warehouse bookkeeping, weighbridge, logistics, sales and distribution, quality control, etc., Interview relevant personnel.	Organization chart, job and responsibility descriptions, QM system, distribution lists for internal guidelines, updating procedures	X			
01.01.004	Did trainings take place appropriate to the needs of the employees at critical control points?	Verify training material, course planning documents and whether the relevant employees participated in the training. Interview participants.	Training course planning, training documents, distribution lists, emails, participant lists, certificates	X			
01.01.005	Has an internal audit/inspection/assessment regarding the implementation of all relevant ISCC requirements taken place (relevant service providers and subcontractors have to be taken into account)?	Visual inspection of audit report (inspection should take place at least once a year). Verify if the audit report takes into account relevant service providers and subcontractors.	Report, action plan, progress report	X			
01.01.006	If required, have corrective and/or preventive measures been established?	Verify corrective and/or preventive measures that have been established.	Report, action plan, progress report	X			
01.01.007	Was the internal audit report reviewed by the organization's management?	Verify whether the management has reviewed the internal audit report (should take place at least once a year)	Review report, minutes, protocol, interview management personnel, QM system	X			

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings
				IM	ST	MT	
01.01.008	Are the internal processes documented appropriately?	Verify if the documentation includes e.g. process descriptions, main product(s) and by-products, waste and residues and losses within the process, flow charts etc.	Material flow charts, process descriptions. Production reports, organization charts, etc.	X			
01.01.009	Are sufficient procedure descriptions with respect to sustainability requirements available for all critical control points?	Verify procedures (e.g. regarding sustainability requirements, traceability, mass balance, GHG calculation etc.) at critical control points (e.g. raw material sourcing, conversion process, logistics of incoming and outgoing goods, inventory control, sales and distribution, quality assurance, warehouse bookkeeping, weighbridge, etc.)	Material flow charts, standard operating procedures, job and responsibility descriptions, organization chart, contracts with service providers/ subcontractors	X			
01.01.010	Is the technical equipment and infrastructure available and in operation for the critical control points?	Verify whether weighbridges, flow meters, sensors, measuring devices etc. are available, fully functional and calibrated, in particular in the areas of site gate, silos, warehouse, conversion process, etc.	Weighbridge ticket, sensor display, computer system reports, display, computer reports regarding process parameters, filling status, etc.	X			
01.01.011	Are all necessary documents, records, reports, information and data according to ISCC Document 203 "Traceability and Chain of Custody" available and accessible (please see list under Evidence/Documents)?	Documents should be requested prior to the audit. Mass Balances must be submitted to the certification body/auditor prior to the audit. If certain documents (e.g. weighbridge tickets) are not available prior to the audit, availability (in a timely manner) must be ensured during the audit. Records (e.g. weighbridge tickets, contracts, etc.) must ensure a comprehensible link to products and deliveries. Please be aware that the documentation is the basis for the risk assessment conducted by the external (certification body) auditor.	<ul style="list-style-type: none"> - harvesting permit, forest management plan, silo plan, tank plan, silo/warehouse capacity, tank capacity, - Weighbridge tickets, delivery notes, bill of lading, sustainability declaration/Proof of Sustainability or other documents for incoming and outgoing sustainable material, - Periodical reporting on opening and closing stock for incoming and outgoing sustainable and non-sustainable material, - List and corresponding contracts with relevant subcontractors, service providers (e.g. warehouses, dependent collectors, etc.), - Report and action plan of the last/previous external audit (n.a. during first certification), - Mass balance system/ calculation, 	X			

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings
				IM	ST	MT	
			<ul style="list-style-type: none"> - List and corresponding contracts with all suppliers and recipients of sustainable material, - Production report (periodically, annually) including processing and allocation factor (if not provided within GHG calculation) and description of waste/residues, losses and co-products (if relevant and applicable e.g. for processing units), - Written commitment by the management to comply with the requirements of the ISCC system. 				
01.01.012	Are all necessary documents, records, reports, information and data according to ISCC Document 203 "Traceability and Chain of Custody" kept for at least five years?	Verify if documentation for five years is covered within the management system. Verify the oldest documents available (starting with the registration with ISCC). Also see question 01.01.11.	ISCC registration, relevant documents, QM system	X			
01.01.013	Did the risk assessment regarding a flawed documentation of the audited site take place based on the documents, reports, information and data according to ISCC Document 203 "Traceability and Chain of Custody" as well as the certification history?	<p>Risk assessment to be conducted by the external (certification body) auditor:</p> <ol style="list-style-type: none"> 1. Regular risk: above-mentioned documents are accurately managed, up to date, complete and accessible without problems 2. Medium risk: above-mentioned documents are not managed accurately and are not accessible without problems 3. High risk: above-mentioned documents are not up to date and not complete. <p>Note: The use of other certification schemes must be taken into account appropriately during the risk assessment (certification under multiple schemes at the same time may be one of the factors for a higher risk). The result of the risk assessment drives the audit intensity with respect to traceability, mass balance and documents to be verified during the audit:</p>	Documents required by ISCC, certificates, databases and registries of certification schemes	X			Please indicate the risk indicators

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings
				IM	ST	MT	
		<p>Regular risk: auditor must check a random document sample from three successive months</p> <p>Medium risk: auditor must check a random document sample from three successive months plus documents from one complete month</p> <p>High risk: auditor must check documents of three successive months completely.</p> <p>Please describe the risk indicators to determine the risk-level of operations (in accordance with ISCC Document 204 "Risk Management")</p>					
01.01.014	If the operational unit is also certified under other sustainability certification schemes with comparable scopes at the time of the audit or has been certified in the twelve months prior to the audit, are all relevant information on the other certification schemes available to the auditor?	<p>Verify if the economic operator currently has valid certificates under other certification schemes with comparable scopes or had such certificates in the twelve months prior to the audit.</p> <p>Verify the scopes of those certifications. Check if all relevant information are available, including mass balance data, sustainability declarations, GHG calculations and the auditing reports from previous audits are available</p>	Certificates of other schemes, website/databases of other schemes. Quantity bookkeeping, mass balances, sustainability declarations/delivery documents issued under other schemes, GHG calculations, audit reports	X			
01.01.015	Is it ensured that no hopping between certification schemes is performed with the intention to cover or conceal violations of other certification schemes?	Verify if the audited site has a history of certification under one (or more) certification scheme(s) with comparable scope. Check which other sustainability certification schemes are currently being used or have been used within the previous 12 months. Check with the respective other certification scheme(s) if certificates have been withdrawn within the previous 12 months.	Certificates, databases and registries of certification schemes, interview with personnel	X			
01.01.016	Is it ensured that the operational unit is not suspended or excluded by another certification system at the date of the audit (ISCC EU: certification systems recognised under RED II)?	Check which other sustainability certification schemes have been used within the previous 12 months. Check if certificates have been withdrawn within the previous 12 months. Verify that the	Certificates, databases and registries of certification schemes, interview with personnel	X			

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings
				IM	ST	MT	
		operational unit is currently (at the date of the audit) not blacklisted by another sustainability certification scheme. Note: If an economic unit is suspended or excluded from certification by another sustainability certification system, certification under ISCC is not possible, until the suspension or exclusion expires (see ISCC Document 201 "System Basics")					
01.01.017	Are documents and information treated as confidential and is it ensured that they not made accessible to third parties?	Verify that no access to confidential documents, information, databases, etc. is possible by third parties.	Distribution lists, emails and access authorizations to data bases	X			
01.01.018	ISCC EU only: Did the system user submit to ISCC the reporting template as provided by ISCC on the amounts of sustainable raw materials and/or final biofuels certified in the previous calendar year? (Note: Only applicable for Forest Sourcing Area, Points of Origin, First Gathering Points, Central Offices, Collecting Points and Processing Units, producing final biofuel. This reporting is part of a report that ISCC must send annually to the European Commission. See ISCC Document 102 "Governance" for further information)	Verify if the reporting template was submitted to ISCC. Verify if the system user has received the confirmation email from ISCC confirming that the reporting obligation was fulfilled.	Confirmation email from ISCC	X			
01.01.019	ISCC EU only: Is it ensured that the reporting template contained complete and truthful information? (Note: Only applicable for Forest Sourcing Area, Points of Origin, First Gathering Points, Central Offices, Collecting Points and Processing Units, producing final biofuel.)	Check the summary of reported amounts provided by ISCC, if the information reported to ISCC was complete and correct (compare with mass balance and other relevant documents).	Confirmation email from ISCC, Summary of amounts reported to ISCC (provided by ISCC together with the confirmation email), mass balance	X			
01.01.020	Are the current ISCC terms of use available and signed?	Verify if the current and signed ISCC terms of use are available and signed. Check ISCC website for current version.	Signed, current ISCC terms of use	X			
01.01.021	Is a signed statement from an eligible and high-level member of the staff available confirming awareness that multiple accounting is not allowed?	To minimise the risk of multiple accounting an eligible and high-level member of staff of the economic operator issuing sustainability declarations has to sign a	Signed statement	X			

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings
				IM	ST	MT	
		statement/declaration confirming the awareness that multiple accounting is not allowed (see ISCC Document 203 "Traceability and Chain of Custody")					
08. Forest Sourcing Area (Point of Origin)							
08.01. Audit of sustainability criteria							
Principle 1							
08.01.001	NA						
ISCC Principle 2							
			Physical evidence that the auditor can be provided to ensure the conformity				
08.02.001	Is it ensured that lands with high conservation value forests are protected?	The following land categories and their respective protection are of relevance for forest biomass production: -Primary forest -Species diversity forest -Indigenous tree species -Areas designated by law or by the relevant competent authority for nature protected purposes (For further guidance, see ISCC 202-4, 2.1.1)	Objective evidence by on-site visit, document check. Maps on natural vegetation as well as protected areas, existing ecological corridors, buffer zones show points of actions.	X			
08.02.002	Is the forest management plan or equivalent documentation relating with the size and the management intensity of the unit in place?	Check if a forest management plan correlating with the size and the management intensity of the site is available. The plan shall contain actual forest inventory data, a description of the current condition of the site, an adequate mapping of forest resources including valuable natural sites, monuments of antiquity, wood, production aspects. It shall be elaborated, periodically updated and based on legislation as well as existing land- use plans. Forest management shall implement the forest management plan. Medium to long-term objective shall be the balance between wood harvesting and wood increment. Further, the plan shall include long term goals for the ecological functions of the FMU and the average annual allowable	Check if the size and management intensity of the site correlates with the forest management plan provided. E.g. under 100 ha do not have to provided such a document whereas >10,000 ha shall provide detailed information on forest inventory data. Proof of records, documents, maps with inventory data provided in the forest management plan. On-site inspection of data provided.	X			

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings
				IM	ST	MT	
		harvest of non-timber forest products based on reliable and current data. Check if the average annual allowable cut (AAC) is available. The AAC should be calculated based on recognized methods for a period of years (usually ten years) is complied with. Or if in case of unforeseen circumstances, e.g. calamities or storms, the AAC can be adjusted.					
08.02.003	Is it ensured: there was no conversion of natural and semi-natural forests to plantation forests?	Check if forest biomass is not produced on land that was land with high biodiversity value in or after January 2008, no matter whether or not the land still has this status. Land with high biodiverse value comprises primary forests and other natural forest that are covered with native tree species and do not show clearly visible indications of human activity and the ecological processes are not significantly disturbed. This requirement will normally be demonstrated with evidence showing that there has been no land use change.	Evidence of compliance can be demonstrated by e.g. comparing aerial photographs, satellite images, land register documents (e.g. field record system, documents of land registry, land certificates), maps, site surveys or management plans from 31.12.2007 or earlier with today's status of the forest land. Environmental assessments of expansions since 1st January 2008 show that no conversion of land with high biodiversity value took place. Appropriate assessment tools are e.g. databases like Modis Land Cover Database, Intact Forest Landscapes database etc., and/ or maps by NGOs (e.g. IUCN.).		X		
08.02.004	Is it ensured, an environmental impact assessment is conducted prior to implementing one of the following actions?: - New cultivation or harvesting areas - New buildings - Other constructions or systems	If any of the activities took place at the site, an impact assessment must be available to show that environmental impacts have been considered and negative impacts have been kept as little as possible. (a) Human beings, fauna and flora; (b) Soil, water, air, climate and the landscape; (c) Material assets and the cultural heritage; (d) The interaction between the factors referred to in points (a), (b) and (c). (see ISCC 202-4, 2.1.4)	Local inspection shows that new buildings, cultivation or harvesting areas do exist. Expert's reports, documents of construction and planning and environmental tolerance checks show, that environmental impacts have been considered and kept as little as possible. Small-scale and in lower income countries are at least able to explain potential impacts of their operations and how they avoid potential negative impacts.	X			

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings
				IM	ST	MT	
08.02.005	Is it ensured that the timber production capacity of the site is managed and maintained?	The wood production capacity of the site shall be taken into consideration for harvesting. The harvesting of stumps and roots is not allowed, unless these stumps have to be removed from the site for other reasons than wood or biomass production. The annual allowable cut (AAC) shall not be exceeded. (see ISCC 202-4, 2.2.1)	Objective evidence by on-site visit, on-site verification, document check for the AAC. Interview with workers, management of the site. Information from local administrative authorities and NGO.		X		
08.02.006	Is it ensured that there is no illegal exploitation of timber and non-timber forest products?	Sufficiently managing exploitation of non-timber forest products and the site is protected against all forms of illegal exploitation of timber and non-timber forest products, including hunting and fishing, illegal establishment of settlements, illegal land use, illegally initiated fires and any other illegal activities.	Management plan for the management of non-timber forest products. Implementation of measures to stop illegal exploitation of non-timber and timber products.	X			
08.02.007	Is it ensured that harvesting activities are adjusted to the location, aiming to avoid unnecessary damages to the ecosystem, remaining trees and minimizing soil compaction?	The harvesting practices shall be adjusted to the location taking soil compaction into account. The reasons for clear cuttings must be documented and its environmental effect must be described. (see ISCC 202-4, 2.2.3)	Interview with workers and the economic operator. On-site verification. Information from local administrative authorities and NGO.	X			
08.02.008	Is there an adequate road infrastructure established and maintained?	An adequate road infrastructure shall be planned, build up and maintained which suits the needs of the site, minimizes negative impact on the environment and safeguard areas with high biodiversity value. The road infrastructure shall ensure soil- and forest conserving use of machineries. Forest road plans for future, permanent roads, shall include an environmental impact assessment.	Evidence from the analysis of maps and local inspection with regard to the road infrastructure. On-site verification. Information from local administrative authorities and NGO.	X			
08.02.009	Is it ensured where possible, natural regeneration was preferred for the cultivation of young stand?	Natural regeneration shall be preferred for the rejuvenation of stands as long as it can be expected that the natural regeneration does not fulfil all quality and quantity requirements for forest resources and as long as planting is not	Objective evidence by on-site visit, document check.	X			

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings
				IM	ST	MT	
		necessary with respect to the planned forest conservation.					
08.02.010	Is it ensured: avoidance of damage or deterioration of habitats?	<p>Check whether appropriate management measures to avoid damage or deterioration of any important habitats or species have been identified and implemented.</p> <p>Any legal requirements relating to the protection of species and habitats must be met.</p> <p>Check whether control measures to avoid illegal or inappropriate hunting, fishing, trapping or collecting activities are implemented.</p> <p>Around all protected areas (covered in Principle 1), set aside land or wildlife corridors, appropriate buffer zones shall be protected, restored or set up. (see ISCC 202-4, 2.3.2)</p>	Objective evidence by on-site visit, document check. Maps on natural vegetation as well as protected areas, existing ecological corridors, buffer zones show points of actions.		X	X	
08.02.011	Is it ensured the cultivation of highly invasive species are prevented?	<p>Check whether the specie of interest show high invasiveness in a country, e.g. by checking the Global Invasive Species Database (GISD). If it is recorded as highly invasive the specie shall not be used in cultivation.</p> <p>If species are officially prohibited in the country of operation, they are not used.</p>	<p>Reports on feedstock grown on the site.</p> <p>Check databases like the Global Invasive Species Database (GISD, http://www.issg.org/database/welcome/) in order to verify the invasiveness of cultivated feedstock. Regulatory requirements are followed.</p>	X			
08.02.012	Is it ensured genetically modified (GM) trees are not used?	Genetically modified trees shall not be used.	<p>Interview with relevant persons.</p> <p>Document check on existing certificates, label tags on seed packaging.</p> <p>On-site verification.</p>	X			
08.02.013	Is it ensured that exploitation of non-timber forest products is sufficiently managed?	Check management plan in place to regulate, monitor and control exploitation of non-timber forest products including products from hunting and fishing.	Management plan for the non-timber forest products.	X			
08.02.014	Is it ensured that mixed stands with tree species are suited to the site conditions with the exception of naturally occurring pure stands to be conserved or created?	With the exception of naturally occurring pure stands, mixed stand with tree species suited to the site conditions shall be created or conserved. A significant portion of native tree species and local provenances shall occur.	Interview with relevant persons. Check management plan, on-site verification.	X			

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings
				IM	ST	MT	
		With respect to non-native tree species, it shall be secured that its rejuvenation does not interfere the capacity of rejuvenation of other tree species.					
08.02.015	Is it ensured habitats of rare and endangered species are safeguarded?	Previously known habitats of endangered species shall be safeguarded. Valuable natural habitats in forestry including natural habitats defined in regional, national and international legislation shall be preserved.	Document check, use of databases, satellite images etc. to verify compliance. Internationally recognized tools and protocols may be used to identify high conservation value (HCV) areas. Documentation identifying where HCVs occur. Where HCV is not a well-known concept, existing systems may be used to identify the values. At a national level, surveys by international associations, environmental agencies or authorities may be in place to identify important areas for biodiversity conservation. Consultation with stakeholders might be important as a means of verification	X			
08.02.016	Is it ensured trees and deadwood safeguarding the biodiversity of the forest are preserved and left in the forest?	Standing and lying dead wood, hollow trees, old groves and rare tree species shall be left in quantities and distribution necessary to safeguard the biodiversity of forest nature.	Interview with workers, management of the site. On-site verification. Information from local administrative authorities and NGO.	X			
08.02.017	Is it ensured burning of forest residues or parts of the forests are restricted?	The burning of forest residues or parts of the forest is allowed only with the permission of competent authority and only for the case that biodiversity of nature shall be promoted through the controlled use of fire.	Local inspection of the production areas, if necessary, interviews with the relevant employees, NGOs.	X			
08.02.018	Is it ensured that the premises have adequate provisions for waste disposal?	Check if national and regional legislation is followed when storing and disposing wastes. Check if the site has designated areas to store litter and waste, which do not create a safety or health hazard. Verify if it can be ensured that risks of different types of wastes are identified and these wastes are stored according to risk identification.	Confirmation by local inspection of the production area and the waste-storage areas. Interview with responsible member of staff/ workers. Visual inspections of waste and disposal sites	X			

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings
				IM	ST	MT	
		<p>This especially applies to hazardous wastes. If applicable, waste burning and disposal should always be done by official, authorized systems. If not available, on-site disposal should follow best practices. The following rules are regarded:</p> <p>If waste is burned on-site, check if certain requirements can be fulfilled:</p> <ul style="list-style-type: none"> -No burning of hazardous wastes like solvents, certain plastics or chemical pesticides on-farm; - PVC and certain other plastics should not be burned in on-site incinerators (especially in open fires or low-temperature incinerators); - Incinerators and burning sites are in legal locations and fit for purpose. <p>If on-site disposal takes place, check if certain requirements can be fulfilled:</p> <ul style="list-style-type: none"> - Litter and other general waste are not thrown into ditches, streamways or holes that might flood; - Disposals of burned wastes are covered with a suitable layer of soil. 					
08.02.019	Is the soil management in place as a part of forest management plan?	<p>Evidence of good forest management practices available. A soil management plan aimed at sustainable soil management, erosion prevention and erosion control are documented and available.</p> <p>Topographical, climate and pedological characteristics of soils and the suitability of tree species have been considered.</p> <p>Annual documentation of applied good forest management practices with respect to the above-mentioned aspects and precautionary measures to prevent soil degradation must be in place.</p> <p>If specific soil risks have been determined, periodic soil analysis shall</p>	<p>Evidence from the analysis of land maps, topographical maps and local inspection of forest land with regard to prevention and control of erosion, soil nutrient balance, soil organic matter, soil pH, soil structure and soil biodiversity. Local inspection of forest land with respect to the subjects.</p> <p>Document check and/or other evidence.</p>	X			

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings
				IM	ST	MT	
		be conducted on the identified risks (e.g. soil pH).					
08.02.020	Is it ensured that prohibited chemicals of the Stockholm Convention and chemicals listed in WHO classes 1a and 1b lists have not been used and that chemicals listed in Annex III of the Rotterdam Convention area are avoided and that in cases where there are no alternatives to a chemical substance named in the prohibited lists, an external expert was consulted to confirm this?	<p>Check if the producer is aware of the chemicals applied. Verify if the producer did not use any chemicals listed in the Stockholm Convention on Persistent Organic Pollutants and the WHO 1a and 1b during cultivation activities.</p> <p>For audits within the EU, the following chemicals must be checked: WHO 1a: Bromadiolone, sodium fluoroacetate, tebuirimfos, phenylmercury acetate WHO 1b: Acrolein, beta-cyfluthrin, calcium arsenate, zeta-cypermethrin, fenamiphos, formetanate, oxamyl, zinc phosphide, 3-chloro-1,2-propanediol, famphur, oxamyl, paris green, lead arsenate, tefluthrin, zinc phosphide</p> <p>Verify if the producer has a basic understanding of the hazardousness of chemicals especially with respect to chemicals listed in WHO 1a and 1b as well as the Annex III of the Rotterdam Convention (UNEP's Prior Informed Consent (PIC) Program list.</p> <p>Verify if the producer has a basic understanding of the hazardousness of chemicals especially with respect to chemicals listed in Annex III of the Rotterdam Convention (UNEP's Prior Informed Consent (PIC) Program list.</p> <p>Verify if the producer avoids the use of those chemicals, e.g. by using alternatives and envisages a phase-out. Where WHO 1a and 1b chemicals are still in use verify that a phase-out plan (until 01 January 2023) is in place. (see ISCC 202-2 2.4.1) The expert to be consulted in cases where no alternative is available must have the professional background and expertise to analyse</p>	<p>Application documents, stock, on-site visit. Bilateral discussions with field manager or responsible. Phase-out plan for WHO 1a and 1b chemicals (if still in use) to ensure phase-out by 01 January 2023.</p> <p>If applicable: certificates of qualification of the external expert, written statement confirming that no alternative to the used chemical currently exists.</p>	X			

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings
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		the situation appropriately and take a decision.					
08.02.021	Is it ensured that only chemical pesticides are used that are registered in the country of use where such official registration scheme exists?	<p>Check if all the chemical pesticides applied are officially registered or permitted by the appropriate governmental organization in the country of application.</p> <p>Where no official registration scheme exists, check if chemical pesticides used follow the FAO International Code of Conduct on the Distribution and Use of Pesticides.</p>	<p>Confirmation by means of inspection of the used chemical pesticides in the storage facilities, field records.</p> <p>All products are registered products in the respective country.</p>	X			
08.02.022	Is it ensured staffs handling the chemical pesticides are skilled and applying the chemical pesticides appropriately?	<p>Check if workers (including subcontractors) are equipped with suitable personal protective equipment (PPE) in accordance with legal requirements and/or label instructions or as authorized by a competent authority.</p> <p>Check if all the chemical pesticides applied are officially registered or permitted by the appropriate governmental organization in the country of application.</p> <p>Where no official registration scheme exists, check if chemical pesticides used follow the FAO International Code of Conduct on the Distribution and Use of Pesticides.</p> <p>Where the chemical pesticides records show that the technically responsible person making the choice of the chemical pesticides is a qualified adviser, technical competence can be demonstrated via official qualifications or specific training course attendance certificates.</p> <p>Fax and e-mails from advisors, governments, and other suitable institutions are allowable. Where the chemical pesticides records show that the technically responsible person making the choice of chemical</p>	<p>Confirmation by means of inspection of the used chemical pesticides in the storage facilities, field records.</p> <p>All products are registered products in the respective country.</p> <p>Control of training-certifications/ documentation, interview with workers/ technical staff shows the existence of technical knowledge.</p> <p>Maps or other evidence identifying any populated areas or water bodies</p>				

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings
				IM	ST	MT	
		pesticides is the producer, experience must be complemented by technical knowledge that can be demonstrated via technical documentation, e.g. product technical literature or specific training course attendance. Check if chemical pesticides are applied near populated areas or water bodies, appropriate distances are maintained.					
08.02.023	Is the requirement of handling, disposing and storing of chemical pesticides met, as described in ISCC EU System Document 202-02 "Agricultural Biomass ISCC Principles 2-6", chapter 2.7 and 2.8?	Check if ISCC EU System Document 202-02 "Agricultural Biomass ISCC Principles 2-6", chapter 2.7 and 2.8 are met.		X			
08.02.024	Is the water balance and its quality maintained?	Check if there's acknowledgement and knowledges of its water resources, water balance. Water protection areas are mapped. The regional/ local legal requirements on water management must met. In case the water quality/ quantity in the area of the management is out of balance or lower, appropriate measures must be taken.	Document check (local, regional regulations available, forest management plan, water management plan, etc). In case of implemented measures, on-site verification.	X			
ISCC Principle 3							
08.03.001	Are the records for training activities and attendees are kept?	Staff, responsible for certain tasks within the company should participate in training activities. Training includes the following topics: -Training(s) concerning safe working conditions for harvesting timber; -The handling of chemical pesticides and other hazardous chemicals; -Waste management; -The handling of PPE for chemicals, fuels, gas and electricity.	Completed training records	X			

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings
				IM	ST	MT	
		A record is kept for training activities including the topic covered, the trainer, the date and attendees. Evidence of attendance is required.					
08.03.002	For the workers handling and/or administering chemicals, disinfectants, harvesting machinery, biocides or other hazardous substances and operating dangerous or complex equipment as defined in the risk assessment is the certificates of competence, and/ or details of other such qualifications available?	Records are available and identify workers who carry out such tasks, and show certificates of training or proof of competence.	Complete records available. Document check and/ or other evidence possible.	X			
08.03.003	Is it ensured all workers have received adequate health and safety training and have been instructed according to the risk assessment?	Check if workers can demonstrate competency in responsibilities and tasks through visual observations. At least one worker/responsible with first aid skills should be available on the site, whenever cultivation activities take place. If at time of inspection there are no activities, there must be evidence of instructions.	Relevant documentation, Interview with responsible member of staff/ workers	X			
08.03.004	Is there a written health, safety and hygiene policy and procedures including issues of the risk assessment?	The risk assessment should include important health and safety risks, such as the use of chemicals, liquid fuels, lubricants, machines, generators, boilers, pumps, power tools, electrical installations and power lines. Within the risk assessment, risks of transporting, storage, handling and spillage and disposal shall be included. Check if the health, safety and hygiene policy at least includes the points identified in the risk assessment. Policy measures could include inter alia accident and emergency procedures, hygiene procedures, dealing with any identified risks in the working situation. Check if the policy is made clearly understandable for all workers,	Complete and up to date risk assessment. Documents, visual inspection of first aid kits and other health, safety and hygiene measures, interview with field manger and workers	X			

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings
				IM	ST	MT	
		<p>reviewed and updated when the risk assessment changes.</p> <p>Check if regarding all implemented health and safety requirements, a warning system including legally permitted sanctions exists for workers who do not apply the health- and safety requirements.</p> <p>Check if complete and maintained first aid kits and procedures (including records and evaluations of accidents) are available according to national regulations and recommendations and if they are accessible at all permanent sites and available for transport to the vicinity of the work. Check if it is ensured that first aid medical services can be provided in case of emergencies.</p>					
08.03.005	Is it ensured that work-related accidents are covered by contracts or adequate compensation is received?	Workers who are unable to carry out their regular activities due to an occupational/ work-related accident are protected by contract or receive adequate compensation.	Proof of contracts and if relevant, proof of payment	X			
08.03.006	Is it ensured that workers have suitable PPE?	<p>Check if workers (including subcontractors) are equipped with suitable PPE in accordance with legal requirements and/or label instructions or as authorized by a competent authority.</p> <p>Check if complete sets of PPE for certain works (e.g. handling chemical pesticides, working with electric equipment, machinery) which enable label instructions and/or legal requirements and/or requirements as authorised by a competent authority to be complied with are available, used and in a good state of repair.</p> <p>If handling or applying toxic substances (such as chemical pesticides) or carrying out other hazardous tasks, ensure that PPE is worn at work.</p>	Visual inspection: PPE is complete and clean and is used according to requirements/ instructions. Cleaning instructions are available, Interview with field manager and workers				

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings
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		<p>Examples of PPE are chainsaw protective pants and shoes, protective overalls as well as appropriate respiratory, ear and eye protection devices, and facemasks. They should be used where necessary.</p> <p>Check if PPE is regularly cleaned, according to a schedule adapted to the type of use and degree of soiling. Cleaning of the PPE and equipment should be done separately from private clothing washing; gloves should be washed before removal. Dirty, torn and damaged PPE and equipment as well as expired filter cartridges should be disposed of. Check if single-use items (e.g. gloves, overalls) are disposed of after one use. Check if all the PPE and equipment, including replacements filters, is stored in a well-ventilated area and physically separate from the chemical pesticides and any other chemicals, which might cause contamination of the clothing or equipment.</p>					
08.03.007	Is it ensured that potential hazards are clearly identified by warning signs?	Verify if permanent and legible signs indicate potential hazards, e.g. waste pits, fuel tanks, workshops, access doors of the chemical pesticides/ fertilizer/ any other chemical storage facilities as well as the treated materials. Check if warning signs have been placed where appropriate.	Visual inspection of the site	X			
08.03.008	Is it ensured that restrictions related to hazardous activities are followed?	Verify if young workers (15-18), pregnant or breast-feeding women, disabled workers or workers who suffer from chronic or respiratory diseases do not undertake hazardous work that jeopardizes their health, safety or morals. Verify if all persons, who have been injured or are ill, do not perform activities that are detrimental to their	Visual inspection of the site	X			

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings
				IM	ST	MT	
		health and safety or that of other workers.					
08.03.009	Is it ensured that accident procedure and equipment is available?	Check if an accident procedure displays the basic steps of primary accident care and is accessible by all individuals within ten meters of the chemical pesticides/ chemical storage facilities and designated mixing areas. Check if procedures and equipment is available to deal with accidents and spills of chemicals.	On-site inspection, accident procedures and equipment are available (might include e.g. clear overview of responsibilities, contact information in case of emergency, availability of first aid material), interview with responsible member of staff/ workers	X			
ISCC Principle 4							
08.04.001	Has a self-declaration on good social practice regarding human rights been communicated to the employees and signed by the economic operator and the employees' representative?	Check if the economic operator and the employee's representative have signed and displayed a self- declaration assuring good social practice and human rights of all employees. Check if the self- declaration has been communicated to the workers. The self- declaration must be in language appropriate to workers and surrounding communities. The declaration contains commitment to the ILO core labor standards, respect for living wage, respect for the social environment, respect for legal land titles, sufficient compensation for communities, commitment to solve social conflicts, fair contract farming arrangements and commitment to reduce key economic, environmental and social impacts.	Self-declaration is available in appropriate language and complete				
08.04.002	Is it ensured that all negative environmental, social, economic and cultural impacts are avoided?	Check if all environmental, social, economic and cultural impacts for surrounding areas, communities, users and land-owners are taken into account and if local historical, cultural and spiritual properties and sites are protected.	Separate interview with management and employees' representatives, if necessary, information from regional administration and NGOs. Report on impact assessment, document check Communication to stakeholders (e.g. via regular meetings, information events, information documents in appropriate language)	X			

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings
				IM	ST	MT	
08.04.003	Did adequate information to stakeholders on legal, social and environmental issues related to the ISCC requirements provided?	The information must be presented in an appropriate language and must be accessible to stakeholders. Information can include e.g. management procedures comprising the results of Free Prior and Informed Consent (FPIC) processes, human rights policies, results of participatory social impact and legal compliance assessments, etc.	There are communication channels (written sign or website with the following information: email, cellphone, mailbox) that adequately enable communication between the economic operator and the community. The communication channels have been made known to the local communities. Commercially sensitive and confidential information as well as details relating to customers and/or suppliers and personal information shall remain confidential.	X			
08.04.004	Is it ensured that people on the site have access to basic services?	Check if all people on the site have access to clean food storage areas, designated dining areas, hand washing facilities, (including soap), safe and portable water, and hygienic toilets. Check if a place to store food and to eat as well as hand washing facilities and potable drinking water are available. Check if workers who live on the site are provided with access to appropriate cooking facilities and clean and safe accommodation.	Visual inspection of respective areas, Interview with responsible member of staff/ workers	X			
08.04.005 BEST PRACTICE	Is it ensured that all children living on FMU have access to quality primary school education?	All children at primary schooling age (according to national legislation) living on the site have access to primary school education, either through provided transport to a public primary school or through adequate on-site schooling. This is in accordance with the International Covenant on Economic, Social and Cultural Rights, Art. 13.	List of all school-aged children, availability of schools, classrooms and transport. Separate interview with field manager and employees' representatives.				
08.04.006	Is it ensured there is a complaint form and/or procedure available on the site, where employees and affected communities can make a complaint?	Check if a complaint form and/or procedure is available for workers and surrounding communities. The procedure should allow for complaints to be made anonymously, yet also allow verification of validity of the complaints. Check if they have been	Complaint form is available. It shows time of complaints, solution to complaint and time of the implementation of solutions. A policy shall be in place describing steps taken in order to reduce barriers for complaints and reprisals against those	X			

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings
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		made aware of its existence and complaints or suggestions can be made at any time. The economic operator shall engage with affected stakeholders. Verify evidence that they are dealt with in a timely manner. Check if complaints and their solutions from the last 5 years are documented and accessible.	who issue a complaint. Documentation on measures taken to resolve conflicts available. Separate interview with field manager and employees' representatives.				
08.04.007 BEST PRACTICE	Is it ensured that mediation is available in case of a social conflict?	A mediator is assigned by name and address by the elected person of trust. The mediator should be independent from all parties involved in the conflict including the company or operator commissioning the mediation.	Separate interview with field manager and employees' representatives.				
08.04.008	Is it ensured that there is no forced labour?	Check if there has been no use of forced, bonded or involuntary labour as meant in ILO Convention 29 and 105. Furthermore, check if employees are not requested to lodge their identity papers with the owner or a third party. If workers voluntarily surrender their identity cards to the employer for safekeeping, they shall have unrestricted access to their identity cards. Access must be free of charge and it can be documented. An agreement on the safekeeping of identity cards shall be available in written form, in a language understood by the worker. Retaining the salary of workers, further property or additional grants or illegal or excessive deduction of fees from wages for disciplinary purposes, personal protective equipment, deposits for accommodation, is prohibited.	Separate interview with field manager and employees' representatives	X			
08.04.009	Is it ensured that child labour does not take place on the site?	Check if the minimum age complies with all local and national legislation as well as with ILO Convention 138 and 182 and if no minors are employed on the farm or plantation . Check if documents include recording of workers' date of	Availability of respective documentation. Separate interview with responsible member of staff/ workers and field manager.	X			

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings
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		birth and documented evidence that the employer is aware of prevailing legislation. Check if children within the age of compulsory schooling are not employed during school hours. Check if young workers (15-18), pregnant workers, disabled workers or workers who suffer from chronic or respiratory diseases do not undertake hazardous work that jeopardizes their health, safety or morals. Check if the area has no forms of slavery or practices similar to slavery, forced or compulsory labour of children. Verify if all persons, who have been injured or are ill, do not perform activities that are detrimental to their health and safety or that of other workers.					
08.04.010	Is it ensured that there is no indication of discrimination?	Check if there is no indication of discrimination (distinction, exclusion or preference) practiced that denies or impairs equality of opportunity, conditions or treatment based on individual characteristics and group membership or association. For example, on the basis of: race, caste, nationality, religion, disability, gender etc. Check if a publicly available equal opportunities policy including identification of relevant/ affected groups in the local environment is available.	Separate interview with field manger and employees' representatives Document check on equal opportunities policy	X			
08.04.011	Is it ensured that employment conditions comply with equality principles?	Check evidence that the farm provides equality of opportunity and treatment regardless of race, color, sex, religion, political opinion, nationality, social origin or other distinguishing characteristic (ILO conventions 100 and 111). All workers receive equal remuneration for work of equal value, equal access to training and benefits and equal opportunities for promotion and for filling all available position.	Separate interview with field manager and employees' representatives	X			

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings
				IM	ST	MT	
08.04.012	Is equal participation in meetings and consultations ensured for minority groups and women?	Women and minority groups should have the possibility to meaningfully participate in meetings and negotiations. In all stakeholder consultation processes, including the FPIC, women and minority groups shall be appropriately included and their voices equally heard and respected.	Interviews with women and minority groups, minutes of meetings, documentation proving participation.	X			
08.04.013 BEST PRACTICE	Is regular employment available wherever possible?	Check that employment relationships are established according to national law or practice. The employment of contract or temporary workers for permanent or ongoing tasks, e.g. to eliminate or reduce pay and benefits, shall not take place. This can be supported by a regular assessment of ways to promote the use of permanent and local labour.	Applicable contract details are available.				
08.04.014	Is it ensured that workers are treated with dignity and respect?	Check if the company is not engaged in or tolerate the use of corporal punishment, mental or physical coercion, or verbal abuse or sexual harassment or any kind of intimidation of workers. No harsh or inhumane treatment is allowed. Check if there is a policy to prevent sexual harassment, other harassment, violence. The policy should be implemented and communicated to all levels of the work force, contract farmers and service providers.	Separate interview with field manager and employees' representatives. Workers' interviews with self-selected/anonymous workers	X			
08.04.015	Is it ensured that all workers are provided with fair legal contracts?	Check if all workers are provided with fair legal contracts in written form and in languages they do understand. In case of low literacy of employees, contracts need to be explained. Copies of working contracts can be shown for every worker indicated in the records. Both the worker as well as the employer has signed them. Check if records are kept for at least 24 months. Where a registration system exists, copies of working contracts are registered with	Control of random samples of contracts. Separate interview with field manager and employees' representatives. If applicable, alternative evidence of a labour relationship.	X			

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings
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		the labour authority of the country of production. In those countries where there are no requirements for formal labour agreements between workers and employers, alternative documented evidence of a labour relationship must be present					
08.04.016	Is it ensured that the employment conditions of individual workers comply with legal regulations and/or collective bargaining agreements?	<p>Check if employment conditions comply with legal regulations and/or collective bargaining agreements (e.g. on working hours, breaks, rest days, overtime, deductions, sickness, holiday entitlement, paid leave, maternity leave, reasons for dismissal, period of notice, home work, wages etc.). Check if they are documented and available in the languages understood by workers or explained carefully to them by the manager or supervisor.</p> <p>Check compliance for e.g. working hours, breaks, rest days, overtime, deductions, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice. Documents also available in the language understood by workers or have been carefully explained to them</p> <p>Check further evidence on:</p> <ul style="list-style-type: none"> - Regular weekly working hours do not exceed 48 hours. N/A for supervisors or management. - Rest breaks/days during peak season - Every six sequent days of work at least one day off should be provided to workers - Overtime in excess of 12 hours per week is voluntary and only allowable if it happens in extraordinary, limited periods where there are time constraints or risks of economic loss (e.g., during harvest or planting) and where conditions regarding overtime in excess of 12 hours per week have been 	Random sample of documentation and records. Random samples of pay slips match with working hours and wages. Separate interview with field manager and employees' representatives.	X			

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings
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		<p>agreed between workers and management and is compensated at a premium rate. Workers are informed about overtime work in a timely manner</p> <p>- Workers who take maternity leave are entitled to return to their employment at the same terms and conditions of prior employment. They are not subject to any discrimination, loss of seniority or deduction of wages. For further guidance on the protection of maternity, ILO Convention 183 can be consulted</p> <p>Conditions of employment should follow negotiations with trade unions or similar organisations in case they are available.</p> <p>Check if wages and overtime payment documented on the pay slips are in line with legal regulations (minimum wages) 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. Any deductions from wages, e.g. for recruitment fees must be documented, and an agreement in accordance with the law must be signed by the worker. A process to prevent workers' debt as a result of the recruitment process shall be in place and be regularly monitored.</p>					
08.04.017	Is it ensured that the farm pays a living wage, which meets at least legal or industry minimum standards?	<p>Check if the company's pay slips demonstrate that living wages meet at least legal or industry minimum standards and are sufficient to meet basic needs of personnel and to provide some discretionary income.</p> <p>Check if gross wages are paid at least monthly to workers.</p>	Document check (e.g. pay slips) and/or other evidence possible.	X			

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings
				IM	ST	MT	
08.04.018	Is it ensured that there is a responsible person to represent the interest of the workers?	In case of a site over 1000ha: An organigram is in place including the named person responsible for the interest of workers. This person shall be able to represent the interests of the workers and to communicate complaints to the management.	Documentation is available and completed. Separate interview with field manager and/or employees' representatives. Workers' interviews with self- selected/anonymous workers.	X			
08.04.019 BEST PRACTICE	Is it ensured that there is at least one worker or a workers' council elected freely and democratically who represent the interests of the workers to the management?	Check if documentation is available that demonstrates that a clearly identified, named person of trust and/or a workers' council representing the interests of the workers to the management is elected by all workers and recognized by the management. Check if this person is able to communicate complaints to the management.	Documentation is available and complete. Separate interview with field manager and employees' representatives. Workers' interviews with self- selected/anonymous workers.				
08.04.020	Is it ensured that workers can join or establish labour organizations and collective bargaining for negotiating working conditions?	Check if all employees are free to establish and to join labour organisations of their own choice or organize themselves to perform collective bargaining. Check if it is ensured that workers have the right to organize and negotiate their working conditions. Check if there is evidence that the employer supports the establishment or at least does not block the effective functioning of worker-committees where the workers elect representatives. Check if collective bargaining agreements are accepted. Verify if trade union members are guaranteed the possibility to fulfil their tasks at least outside of the regular working hours. The employment conditions regarding freedom of association and collective bargaining are in accordance with all national and local legislation and ILO Conventions 87 and 98.	Separate interview with field manager and employees' representatives. Workers' interviews with self- selected/anonymous workers. Evidence (workers' interviews with self- selected/anonymous workers) that the employer supports the establishment of worker committees and worker organizations in which the workers elect representatives that can operate without interference or influence by the management, owner or group manager.	X			
08.04.021	Is it ensured that there is a responsible person dedicated to workers' health, safety and good social practice?	The responsible person for workers' health, safety and good practices is	An organigram is in place with a clearly identified person responsible for workers' health, safety and good	X			

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings
				IM	ST	MT	
		clearly identified and known to the employees.	practices. Workers are clearly aware of who the responsible person for health and safety is.				
08.04.022 BEST PRACTICE	Is it ensured that there is an open communication of management with workers?	Check if the management holds regular two-way communication meetings with their employees where issues affecting the business or related to worker health, safety and welfare can be discussed openly. At least two meetings a year are held between management and employees. Matters related to the business and worker health, safety or welfare can be discussed without fear, intimidation or retribution. Records from such meetings are kept and the concerns of the employees are recorded.	Separate interview with field manager and employees' representatives. Reports on the meetings				
08.04.023	Are records on all workers and employees available?	Check if records demonstrate an accurate overview of all employees (including seasonal workers and subcontracted workers on the site) and indicate full names, a job description, date of birth, date of entry, wage and the period of employment. Check if records are accessible for the last 24 months.	Availability of respective documentation. Separate interview with field manager and employees' representatives.	X			
08.04.024	Is a time recording system that shows daily working time and overtime on a daily basis for all workers available?	Check if a time recording system is available that makes working hours and overtime of workers and employees transparent. Working times of all employees during the last 24 months are documented. Rest breaks/days should also be documented during peak seasons.	Random sample of documents on working hours. Separate interview with field manager and employees' representatives.	X			
ISCC Principle 5							
08.05.001	Is it ensured that there is awareness of, and compliance with, all applicable regional and national laws and ratified international treaties?	The producer can demonstrate awareness of his responsibilities according to the applicable laws. Applicable laws are being complied with. They apply to:	Separate interview with field manager and employees' representatives. Relevant documentation available.	X			

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings
				IM	ST	MT	
		<p>(1) National and international protected areas as referred to in Principle 1</p> <p>(2) Environmental impact assessment</p> <p>(3) Soil conservation and management, soil fertility (relating to e.g. application of fertilizers, manure and chemical pesticides, contamination and accumulation of hazardous substances in soils)</p> <p>(4) Handling of fertilizers and chemical pesticides</p> <p>(5) Water conservation and management (relating to e.g. abstraction, use and discharge of irrigation water, protection of water bodies, water quality)</p> <p>(6) Energy use, related emissions and air pollutants</p> <p>(7) Reuse, recycling and disposal of hazardous and non-hazardous wastes</p> <p>(8) Health and safety and rights of workers</p> <p>(9) Rights of permanent and temporary workers (e.g. overtime work, paid holiday-, sick- and parental leave)</p> <p>(10) Rights of local communities and indigenous groups.</p> <p>The company should be familiar with the relevant legislation and should remain informed on changes in legislation</p>					
08.05.002	Is it ensured that a written anti-bribery and anti-corruption statement is in place?	Check if adequate procedures are in place to prevent bribery in all commercial dealings undertaken by the site. Awareness for the topic should be raised in e.g. trainings	A written and signed statement not to offer or accept bribes or engage in any other form of corruption confirmed by every farm/plantation .	X			
08.05.003	Is it ensured that any conflict of interest is declared to ISCC?	All and any conflict of interest in any business dealings with ISCC, of which the FMU is aware, will be declared to ISCC prior to entering in a business relationship in order to allow ISCC the opportunity to take appropriate action.	Relevant documentation available, compulsory communication with ISCC on the matter if any potential conflict of interest is identified	X			

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings
				IM	ST	MT	
		Any ownership or beneficial interest in a business by a government official, representative of a political party or an ISCC worker are declared to ISCC prior to any business relationship with ISCC being entered into.					
	ISCC Principle 6						
08.06.001	Is it ensured that basic economic documentations are available?	Records shall be kept with respect to yields, costs, income and profitability of the site.	Relevant documentation available	X			
08.06.002	Is it ensured that a business plan that reflects a commitment to long-term economic viability is available?	A business plan is in place. It includes plans and activities to support long-term economic viability of the site. Market requirements as well as risk mitigation strategies (e.g. of drought, price fluctuations) can also be included.	Business plan available. A business plan is applicable to a single site or a group. Small-scale forests in lower income countries should at least be able to explain verbally how their activities contribute to the long-term economic viability.	X			
08.06.003	Are the measures described in the updated plan integrated into the overall business planning and operationalised step-by-step?	A business plan in place and implemented. It includes plans and activities to support long-term economic viability of the site as well as social and environmental principles, e.g., the sustainable optimization of yield and input efficiency. Risk mitigation strategies should include the analysis of potential impacts on the production system due to the changing climate as well as potential improvement measures. The measures described in the plan shall be integrated into the overall business planning and be operationalised step-by-step.	The updated business plan considers social and environmental principles as well as risk mitigation strategies related to potential impacts on the production system due to the changing climate as well as potential improvement measures. There are clear operational steps for implementation of the business plan. Small-scale forests in lower income countries should at least be able to explain verbally how their activities contribute to the long-term economic viability of their forest and operationalize the measures described in the business plan step-by-step.		X		
08.06.004	Is it ensured that a recording system is established for each unit of production/harvest?	Check if a recording system is established for each unit of harvest. These records must be kept in an ordered and up-to-date condition for at least 3 years. Current records must provide a history of biomass production of all production areas.	Harvest reports, Management plan	X			

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings
				IM	ST	MT	
08.06.005	Does a commitment of continuous improvement exist for each unit of production?	Verify that the management regularly monitors and reviews all activities and takes actions to continuously improve the management with respect to an environmental, social and economic sustainable development. Continuous improvement reflects compliance with all ISCC short- and medium-term requirements according to the given timeline and with the best practice requirements where possible. A plan shall be in place describing the measures taken to reach the different levels of compliance.	Management reports, discussion with field managers and employees			X	
08.06.006	Is it ensured that in case of the engagement of subcontractors they must comply fully with the ISCC standard and provide the respective documentation and information?	Relevant subcontractors are enterprises that work on behalf of the producer (e.g. seeding, fertilizing, pest control, harvesting). Relevant subcontractors must be regarded in the audit. The economic operator must provide evidence of respective contracts with the subcontractor ensuring that the auditor gets access to relevant information. The economic operator must also accept that ISCC recognized auditors are allowed to verify the assessments through a physical inspection where there is doubt. The economic operator is responsible for observance of the control points applicable to the tasks performed by the subcontractor by checking and signing the assessment of the subcontractor for each task and season contracted. (see ISCC 202-2 6.2.4)	Contracts with subcontractors and all relevant documents are available Documentation is available with economic operator.	X			
07.02. Traceability (relevant for main and sample audits)							
07.02.01	Are contracts available with all First Gathering Points to which sustainable biomass will be or was delivered?	Check contracts for reliability and completeness	Contracts are available.	X			

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings
				IM	ST	MT	
07.02.02	Is the copy of the signed self-declaration available (only relevant for sample audits)?	Check self-declaration for reliability and signature	Copy of signed self-declaration is available	X			
07.02.03	Are weighbridge protocols of delivered biomass for each truck/tractor as received from First Gathering Points (according to ISCC System Document 203 "Traceability and Chain of Custody") available?	Check weighbridge protocols, look up requirements according to ISCC System Basic 203	Protocols are available.	X			
07.02.04	If subcontractors are used(e.g. for spraying, harvesting, etc.), are contracts available?	If there are subcontractors check contracts for reliability and completeness. Additionally, subcontractors have to be checked. If no subcontractors are being used conformity shall be marked with "yes".	Contracts are available and subcontractors were positively checked	X			
07.02.05	Plausibility check: Is the amount of wood delivered as sustainable consistent with the size of the forest area and yield per year?	Verify the amount of wood delivered as sustainable with the respective forest areas and yield per year.	Reports on outgoing material, delivery notes, field records etc.	X			
07.02.06	Do the delivery notes or sustainability declarations for outgoing sustainable material comply with the ISCC requirements? Is the information consistent with information in the reporting system?	Verify whether the delivery notes or sustainability declarations contain all required information according to ISCC Document 203 "Traceability and Chain of Custody" (for ISCC PLUS see additionally the ISCC PLUS System Document). In addition, the most recent versions of the ISCC Sustainability Declaration templates (separate various templates are provided on the ISCC website) can be used as reference to verify compliance.	Delivery notes, weighbridge tickets, sustainability declarations, proofs of sustainability for outgoing sustainable material, reporting system	X			Indicate uniquely which delivery notes, sustainability declarations or proofs of sustainability have been verified during the audit (e.g. statement of uniqueness, document number and date):

Voluntary Improvement Measures and Best Practices

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

Mandatory Improvement Measures

No.	No. of Requirement	Non-Conformity/ Finding	Category of non-conformity/finding ²			Action/Measure	Implementation of Mandatory Measure until when (within 40 days)	Measure implemented	
			Minor NC	Major NC	Critical NC			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)

² Please see ISCC System Document 102 „Governance“ (chapter 10) for further information on non-conformities and sanctions