| ISCC Japan FIT Audit Procedure for Chain of Custody | | | | |
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| **No.** | **Chapter** | **Remarks** | **Risk level** | **Audit intensity** |
| 0. | Basic data | Basic data of the operational unit to be audited | Not applicable | |
| 1. | Management system | Risk assessment according to ISCC 102 and 204 | Not applicable | |
| 2. | Traceability | The risk of a flawed documentation has to be evaluated. The risk level determines the audit intensity | High | The documents of three successive months should be checked completely |
| | | | 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 Emissions | Application of default values, disaggregated default values or actual values | Not applicable | Mandatory |
| 4. | List of Best Practices, Non-conformities 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!**

- The Japanese Ministry of Trade and Industry (METI) has recognized the ISCC Japan FIT schemes for certifying sustainabile palm oil, palm kernels shells (PKS) and palm trunks and the supply chains up to and including power plants. METI operates the Japan FIT scheme that obligates electricity producers in Japan to purchase power from renewable sources, including biomass.
- ISCC provides audit procedures which are based on the ISCC Japan FIT 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. For certification it is mandatory to use the audit procedures when conducting audits under the ISCC Japan FIT scheme
- System Users can use the audit procedures to conduct their internal assessments, for internal trainings 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
- Questions and requirements that were added or adjusted are marked as such. Minor amendments, e.g. change of order, corrections of phrasings and spelling mistakes, are not listed
- For biomass power plants approved by METI before 31st March 2022, the supply chain elements (except power plants) must comply with all relevant ISCC Japan FIT requirements, except for the GHG emission savings requirements which is voluntary
- For biomass power plants approved by METI after 1st April 2022, the supply chain elements including power plants must comply with all relevant ISCC Japan FIT requirements including the GHG emissions saving requirements. Please note that a grace period until 1st April 2026 is in place until which determination of the GHG emissions savings is voluntary
- The application of default values will also become possible
- This template contains certification requirements for Points of Origins, First Gathering Points, Central Offices, Collecting Points, Processing Units Logistic Centres, Warehouses,Traders and power plants (energy producers). The procedure is also applicable for sample audits of points of origin, storage facilities and dependent collecting points

- Depending on the type of operational unit audited, some (sub-)chapters are not or only partly relevant. This is clearly marked in the headline of each sub-chapter
- 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
- Information requirements in the chapter "Basic Data" marked with an asterisk (*) are not relevant for sample audits

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| **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 | ☐ ISCC Japan FIT PKS and Palm Trunks<br>☐ ISCC Japan FIT Sustainable Palm Oil | |
| 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 | ☐ First Gathering Point<br>☐ Logistic Centre<br>☐ Trader<br>☐ Collecting Point<br>☐ Warehouse<br>☐ Point of Origin | ☐ Central Office (Group of Farms/Plantations)<br>☐ Central Office (Group of Points of Origin)<br>☐ Processing Unit<br>☐ Trader with storage<br>☐ Dependent Collecting point |
| 00.01.017 | Is the Operational unit certified individually or audited as a part of a sample? | ☐ Individually certified<br>☐ audited as a part of a sample as a storage facility, point of origin, farm/plantation, or dependent collecting point | |
| 00.01.018 | ISCC Registration Number | | |
| 00.01.019 | Recertification* | ☐ yes<br>☐ 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 | | € |

* Not relevant for sample audits

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| | 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 | | |
| 00.02.002 | Name(s) of further auditors of the team | | |
| 00.02.003 | Place of the Audit | ☐ On-site<br>☐ On-site at the address where the daily operations take place (only applicable for traders/traders with storage)<br>☐ 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? | ☐ yes<br>☐ no | |
| 00.02.008 | Name(s) of relevant service providers/ sub-contractors* | | |
| 00.02.009 | What GHG option(s) are used for the outgoing sustainable material? | ☐ Total default value<br>☐ Disaggregated default value<br>☐ Actual GHG value | |
| 00.02.010 | Name of GHG expert (in case of an individual GHG calculation):* | | |
| 00.02.011 | Sustainable input material(s)* | | |
| 00.02.012 | Total amount of sustainable input material (in mt) | | |
| 00.02.013 | Raw materials with country of origin: | | |
| 00.02.014 | Sustainable output material(s)[1] | | |
| 00.02.015 | Are other sustainability certification system(s) with comparable scopes used? | ☐ yes<br>☐ no | |
| 00.02.016 | If other sustainability certification systems are used, specify which other systems are used | | |
| 00.02.017 | Overall risk level applied during the audit (risk level regarding documentation and sampling)* | ☐ Regular (risk level 1.0)<br>☐ Medium (risk level 1.5)<br>☐ High (risk level 2.0) | |
| 00.02.018 | 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"* | | |
| 00.02.019 | Tools and information sources used to determine risk factor* | | |

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

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| 00.02.020 | Risk level applied regarding a flawed documentation of the operational unit (i.e. risk level for traceability). | ☐ Regular (risk level 1.0)<br>☐ Medium (risk level 1.5)<br>☐ High (risk level 2.0) |
| 00.02.021 | Please indicate how the ISCC criteria to determine the risk-level (in accordance with ISCC Risk Assessment requirements – ISCC EU 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 EU Document 204 "Risk Management" | |
| 00.02.022 | Chain of Custody option applied | ☐ Identity Preserved (IP)<br>☐ Segregation |
| 00.02.023 | Are electronic traceability databases used? | ☐ yes<br>☐ no |
| 00.02.024 | Are internal (on-site) or external (different address) storage facilities ( e.g. warehouses, tank terminals, etc.) used to store sustainable material?* | ☐ yes: internal storage facilities<br>☐ yes: external storage facilities<br>☐ no storage facilities |
| 00.02.025 | 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.) | ☐ All external storage facilities are certified<br>☐ One or more storage facilities are not certified |
| 00.02.026 | Please indicate the number of non-certified storage facilities* | |
| 00.02.027 | What is the risk level applied for the sampling of storage facilities with regard to the compliance of the relevant ISCC requirements?* | ☐ Regular (risk level 1.0)<br>☐ Medium (risk level 1.5)<br>☐ High (risk level 2.0) |
| 00.02.028 | 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 EU Document 204 "Risk Management")* | |
| 00.02.029 | 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)* | |
| 00.02.030 | Did the auditor apply the tool of cross-checking the accuracy of sustainability claims in the framework of the audit? See ISCC EU Document 201 "System Basics" chapter 4.2.2 for further information. | ☐ yes<br>☐ no |
| **00.03.** | **Collecting Point, Central Office (Group certification of Points of Origin) and Dependent Collecting Point (audited on sample basis)** | |
| 00.03.001 | Indicate the total number of points of origin that have signed the ISCC self-declaration during the 12-month period prior to the certification audit.* | |
| 00.03.002 | Indicate the total number of ISCC points of origin that are relevant for sample audits (i.e. points of origins generating more than 10 metric tons of palm kernels shells/palm trunks per month and have signed the ISCC self-declaration during the 12-month period prior to the certification audit or public containers | |

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| 00.03.003 | What is the risk level with respect to the intentional production and/or a false declaration of palm kernels shells/palm trunks (risk that products are falsely claimed to be palm kernels shells/palm trunks? | | ☐ Regular (risk level 1.0)<br>☐ Medium (risk level 1.5)<br>☐ High (risk level 2.0) | | |
| 00.03.004 | Please indicate how the ISCC criteria to determine the risk level have been applied (in accordance with the general requirements and non-exhaustive lists of risk indicators in ISCC EU Document 204 "Risk Management")* | | | | |
| 00.03.005 | How many points of origin have been audited based on a sample? (if applicable)* | | | | |
| 00.03.006 | Are dependent collecting points used to collect sustainable material?* (A list of all dependent collecting points including address data must be provided to ISCC.) | | ☐ yes<br>☐ no | | |
| 00.03.007 | Indicate the total number of dependent collecting points used.* (A list of all dependent collecting points including address data must be provided to ISCC.) | | | | |
| 00.03.008 | What is the risk level applied for the sampling of dependent collecting points with regard to the compliance of the relevant ISCC requirements?* | | ☐ Regular (risk level 1.0)<br>☐ Medium (risk level 1.5)<br>☐ High (risk level 2.0) | | |
| 00.03.009 | Please indicate how the ISCC criteria to determine the risk-level of the dependent collecting points have been applied (in accordance with ISCC EU Document 204 "Risk Management")* | | | | |
| 00.03.010 | How many dependent collecting points have been audited based on a sample?* | | | | |
| 00.03.011 | Material claimed as sustainable under ISCC collected during the previous certification period:* | | | | |
| (adjusted) | Sustainable material collected during the previous certification period | Country/countries of origin | | Amount per incoming sustainable material | |
| - | | | | | mt |
| - | | | | | mt |
| - | | | | | mt |
| - | | | | | mt |
| - | | | | | mt |
| 00.03.012 | Total amount of sustainable input material collected from points of origin under the ISCC self-declaration* | | | | |
| 00.03.013 | Outgoing materials claimed as sustainable under ISCC during previous certification period:* | | | | |
| - | Outgoing materials claimed as sustainable under ISCC during previous certification period | | | Amount per outgoing sustainable material in previous certification period | |
| - | | | | | mt |
| - | | | | | mt |
| - | | | | | mt |
| - | | | | | mt |

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|---|---|---|---|---|---|---|
| - | | | | | | mt |
| - | | | | | | mt |
| - | | | | | | mt |
| (added) | Total amount of outgoing material declared as sustainable under each ISCC System during the indicated period.[2] | | | | | |
| - | ISCC System | Total Amount | | Amount in words | Start of period | End of Period |
| 00.03.014 | ISCC Japan FIT PKS and Palm Trunks | | mt | | | |

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| **00.04** | **Points of Origin** | | | |
| 00.04.001 | Category of Point of Origin | | ☐ Palm Oil Mill<br>☐ Plantation | |
| 00.04.002 | What type of material is generated by the point of origin? (Verify how the material is declared on delivery documents or waste transfer notes and if this is plausible). | | ☐ Palm Kernel Shells<br>☐ Palm Trunks | |
| 00.04.003 | Total amount of outgoing material declared as sustainable under ISCC during the indicated period.[3] | | | |
| | Total amount | Amount in words | Start of period | End of period |
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| **00.05.** | **Processing Units** | |
| 00.05.001 (adjusted) | Specify the Type of Processing Unit | ☐ Oil Mill<br>☐ Refinery<br>☐ Treatment Plant (waste/residues)<br>☐ Energy Producer (installation producing electricity)<br>☐ Other – Please specify: |
| 00.05.002 | Is the processing unit used by the feedstock owner under a tolling agreement? | ☐ yes<br>☐ no |

[2] The amount declared here should include all sustainable material dispatched under each respective scope from the certified operational unit, irrespective of the ownership. For sites certified under multiple scopes, please ensure that material is only declared for the scope(s) under which it was dispatched to ensure that the quantity dependent fee is issued for the correct amount of outgoing material. Only applicable for recertification audits under the respective ISCC Systems. Please note that this information is the basis to determine the quantity dependent fees. The period stated in the first recertification audit should cover from the beginning of the initial certification period until as close to the date of the most recent audit date as possible In subsequent audits the period should begin at the end of the period stated in the previous audit and end as close to the date of the most recent audit date as possible to ensure that all outgoing material from the operational unit is accounted for in the quantity dependent fees.

[3] The amount declared here should include all sustainable material dispatched under each respective scope from the certified operational unit, irrespective of the ownership. For sites certified under multiple scopes, please ensure that material is only declared for the scope(s) under which it was dispatched to ensure that the quantity dependent fee is issued for the correct amount of outgoing material. Only applicable for recertification audits under the respective ISCC Systems. Please note that this information is the basis to determine the quantity dependent fees. The period stated in the first recertification audit should cover from the beginning of the initial certification period until as close to the date of the most recent audit date as possible In subsequent audits the period should begin at the end of the period stated in the previous audit and end as close to the date of the most recent audit date as possible to ensure that all outgoing material from the operational unit is accounted for in the quantity dependent fees.

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| 00.05.003 | If the previous question was answered with "yes", please provide the legal name and address of the processing unit. | | | | | | | | | | | |
| 00.05.004 (adjusted) | Indicate the production capacity per year for all main products (sustainable and non-sustainable). The capacity should be listed separately for each processing unit type. Please indicate the production capacity for liquid and solid products in metric tons per year and for gaseous products in m3 per year. | | | | | | | | | | | |
| 00.05.005 | Is the Processing Unit the producer of the final product (i.e. no further processing required)? | | | | | | | | | ☐ yes<br>☐ no | | |
| 00.05.006 | What type of GHG information is received for the incoming sustainable material (multiple choice possible)? | | | | | | | | | ☐ Total default value<br>☐ Disaggregated default value<br>☐ Actual GHG value | | |
| 00.05.007 | Are methane capture devices in place (e.g. in case of palm oil mills)? | | | | | | | | | ☐ yes<br>☐ no | | |
| 00.05.008 | Specify the material (feedstock specific) to be produced in the next certification period | | | | | | | | | | | |
| (adjusted) | Input Material | | Output Material | | GHG option. Indicate the option according to question 00.05.08 | | | | | Processing emission value in kg **CO2eq/dry-ton** | Total GHG emission value in **gCO2eq/MJ**. Only relevant for final fuels. | GHG emission savings (%) |
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| 00.05.009 | Incoming and outgoing material declared as sustainable under ISCC since the previous certification audit: | | | | | | | | | | | |
| - | Material received as sustainable | | | | Amount per incoming sustainable material | | | Material declared as sustainable | | Amount per outgoing sustainable material | | |
| - | | | | | | mt | | | | | mt | |
| - | | | | | | mt | | | | | mt | |
| - | | | | | | mt | | | | | mt | |
| - | | | | | | mt | | | | | mt | |
| - | | | | | | mt | | | | | mt | |
| - | Total amount of outgoing material declared as sustainable under each ISCC System during the indicated period[Fehler! Textmarke nicht definiert.] | | | | | | | | | | | |
| - | ISCC System | | | Total Amount | | | Amount in words | | | Start of period | End of Period | |
| 00.05.010 | ISCC Japan FIT PKS and Palm Trunks | | | | mt | | | | | | | |
| 00.05.011 | ISCC Japan FIT Sustainable Palm Oil | | | | mt | | | | | | | |

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| 00.05.012 | Have Carbon Capture and Storage (CCS) and/or Carbon Capture and Replacement (CCR) been applied? | ☐ Carbon Capture and Storage (CCS) has been applied<br>☐ Carbon Capture and Replacement (CCR) has been applied<br>☐ No |
| **00.06.** | **First Gathering Point and Central Office (Group certification of Farms/Plantations)** | |
| 00.06.001 | Indicate the total number of farms/plantations (including smallholders) that have signed the ISCC self-declaration during the 12-month period prior to the date of the certification audit (i.e. ISCC compliant). (A list of all farms/plantations including address data and, if possible, geo coordinates must be provided to ISCC.) | |
| 00.06.002 | Specify the type of ISCC compliant agricultural producer(s) supplying sustainable biomass. | ☐ Smallholders<br>☐ Individual Farms<br>☐ Plantations |
| 00.06.003 | Indicate the total number of ISCC compliant smallholders. | |
| 00.06.004 | Indicate the total number of ISCC compliant individual farms. | |
| 00.06.005 | Indicate the total number of ISCC compliant plantations. | |
| 00.06.006 | What is the risk level with respect to potential violations of the ISCC requirements for the sustainable production of biomass (in particular the risk of violations against ISCC Japan FIT requirements on Environmental Protection – see "ISCC Japan FIT Principles&Criteria")? | ☐ Regular (risk level 1.0)<br>☐ Medium (risk level 1.5)<br>☐ High (risk level 2.0) |
| 00.06.007 | Please indicate how the ISCC criteria to determine the risk-level of the farm/ plantation have been applied, with regard to the (non-exhaustive) list of general risks and indicators for farms and plantations as referred to in ISCC EU Document 204 "Risk Management" for each of the respective ISCC Japan FIT Principles and Criteria. | |
| 00.06.008 | How many smallholders have been audited based on a sample? | |
| 00.06.009 | How many individual farms have been audited based on a sample? | |
| 00.06.010 | How many plantations have been audited based on a sample? | |
| 00.06.011 | In case land use change (LUC) after 1st January 2008 was detected for any farms/plantation (including smallholders) that have signed the ISCC self-declaration during the 12-month period prior to the date of the certification audit: Has the auditor completed a separate ISCC Template for a LUC Statement and Biodiversity Assessment (available on the ISCC website) for each applicable farm/plantation (including smallholders)? (If "yes" all LUC statements must be provided to ISCC together with the certification documents) | ☐ yes<br>☐ No LUC was detected |
| 00.06.012 | Specify the total agricultural area of all ISCC Japan FIT compliant smallholders. | ☐ 1-500ha<br>☐ 500-5.000ha<br>☐ 5.000-20.000ha<br>☐ >20.000 |
| 00.06.013 | Specify the total agricultural area of all ISCC Japan FIT compliant individual farms. | ☐ 1-500ha<br>☐ 500-5.000ha<br>☐ 5.000-20.000ha<br>☐ >20.000ha |

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| 00.06.014 | Specify the total agricultural area of all ISCC Japan FIT compliant plantations. | | | | ☐ 1-500ha<br>☐ 500-5.000ha<br>☐ 5.000-20.000ha<br>☐ >20.000ha | | | | | |
| 00.06.015 | Biomass received as sustainable under ISCC Japan FIT from farms/plantations since the previous certification audit: | | | | | | | | | |
| - | Incoming sustainable biomass | Main crop | | | Country of origin | Total field size per biomass | | Amount per biomass | | |
| - | | ☐ | | | | | ha | | mt | |
| - | | ☐ | | | | | ha | | mt | |
| - | | ☐ | | | | | ha | | mt | |
| - | | ☐ | | | | | ha | | mt | |
| - | | ☐ | | | | | ha | | mt | |
| 00.06.016 | Indicate the total amount of sustainable biomass received from farms/plantations under the ISCC Japan FIT self-declaration. | | | | | | | | | |
| 00.06.017 | Biomass supplied as sustainable under ISCC Japan FIT since the previous certification audit: | | | | | | | | | |
| - | Biomass supplied as sustainable during previous certification period | | | | | | | Amount per biomass | | |
| - | | | | | | | | | mt | |
| - | | | | | | | | | mt | |
| - | | | | | | | | | mt | |
| - | | | | | | | | | mt | |
| (added) | Total amount of outgoing material declared as sustainable under ISCC Japan FIT during the indicated period[Fehler! Textmarke nicht definiert.]. | | | | | | | | | |
| - | ISCC System | Total Amount | | Amount in words | | Start of period | | End of Period | | |
| 00.06.018 | ISCC Japan FIT Sustainable Palm Oil | | mt | | | | | | | |
| **00.08.** | **Trader, Trader with storage, Logistic Center, Warehouse** | | | | | | | | | |
| 00.08.001 | Information on material claimed as sustainable under ISCC received (i.e. bought by paper traders) since the previous certification audit: | | | | | | | | | |
| - | Materials received as sustainable (incoming) | | | | | | | Amount per sustainable material received | | |
| - | | | | | | | | | mt | |
| - | | | | | | | | | mt | |
| - | | | | | | | | | mt | |
| - | | | | | | | | | mt | |
| - | | | | | | | | | mt | |

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|---|---|---|---|---|---|---|
| 00.08.002 | Materials declared as sustainable under since the previous certification audit: | | | | | |
| - | Materials declared as sustainable (outgoing) | | | | Amount per outgoing sustainable materials | |
| - | | | | | | mt |
| - | | | | | | mt |
| - | | | | | | mt |
| - | | | | | | mt |
| - | | | | | | mt |
| 00.08.003 | Please indicate the type(s) of sustainable materials traded (only applicable for materials traded on a "paper basis"). | ☐ Raw material<br>☐ Intermediate products<br>☐ Final products | | | | |
| -(added) | Total amount of outgoing material declared as sustainable under each ISCC System during the indicated period. **Fehler! Textmarke nicht definiert.** | | | | | |
| - | ISCC System | Total Amount | | Amount in words | Start of period | End of Period |
| 00.08.004 | ISCC Japan FIT PKS and Palm Trunks | | mt | | | |
| 00.08.005 | ISCC Japan FIT Sustainable Palm Oil | | mt | | | |

| No. | Requirements | Verification guidance | Evidence/ Documents | Findings | Conformity | |
|---|---|---|---|---|---|---|
| | | | | | Yes | No |
| **01.** | **Management System** | | | | | |
| **01.01.** | **General Requirements (to be completed only for main audits. Not relevant for sample audits)** | | | | | |
| 01.01.001 | 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 EU 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) | | | |
| 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 | | | |
| 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 | | | |
| 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 | | | |
| 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 | | | |
| 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 | | | |
| 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 | | | |
| 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. | | | |

| No. | Requirements | Verification guidance | Evidence/ Documents | Findings | Conformity | |
|---|---|---|---|---|---|---|
| | | | | | Yes | No |
| 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, physical segregation, 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 | | | |
| 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. | | | |
| 01.01.011 | Are all necessary documents, records, reports, information and data according to ISCC EU Document 203 "Traceability and Chain of Custody" available and accessible (please see list under Evidence/Documents)? | Documents should be requested prior to the audit. Physical segregation documentation 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. | - Plant operation permit, plant layout plan, silo plan, tank plan, silo/warehouse capacity, tank capacity,<br>- Weighbridge tickets, delivery notes, bill of lading, sustainability declaration/Proof of Sustainability or other documents for incoming and outgoing sustainable material,<br>- Periodical reporting on opening and closing stock for incoming and outgoing sustainable and non-sustainable material,<br>- List and corresponding contracts with relevant subcontractors, service providers (e.g. warehouses, dependent collectors, etc.),<br>- Report and action plan of the last/previous external audit (n.a. during first certification),<br>- Physical segregation documentation<br>- List and corresponding contracts with all suppliers (including farms/plantations, points of origin and certified suppliers) and recipients of sustainable material, | | | |

| No. | Requirements | Verification guidance | Evidence/ Documents | Findings | Conformity | |
|---|---|---|---|---|---|---|
| | | | | | Yes | No |
| | | | - Production report (periodically, annually) including processing and allocation factor (if not provided within GHG calculation) and description of palm kernels shells/palm trunks , losses and co-products (if relevant and applicable e.g. for processing units),<br>- 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 EU 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 | | | |
| 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? | Risk assessment to be conducted by the external (certification body) auditor:<br>1. Regular risk: above-mentioned documents are accurately managed, up to date, complete and accessible without problems<br>2. Medium risk: above-mentioned documents are not managed accurately and are not accessible without problems<br>3. High risk: above-mentioned documents are not up to date and not complete.<br>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).<br>The result of the risk assessment drives the audit intensity with respect to traceability, physical segregation and documents to be verified during the audit:<br>Regular risk: auditor must check a random document sample from three successive months<br>Medium risk: auditor must check a random document sample from three successive months plus documents from one complete month | Documents required by ISCC, certificates, databases and registries of certification schemes | Please indicate the risk indicators | | |

| No. | Requirements | Verification guidance | Evidence/ Documents | Findings | Conformity | |
|---|---|---|---|---|---|---|
| | | | | | Yes | No |
| | | High risk: auditor must check documents of three successive months completely.<br>Please describe the risk indicators to determine the risk-level of operations (in accordance with ISCC EU Document 204 "Risk Management") | | | | |
| 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? | 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.<br><br>Verify the scopes of those certifications. Check if all relevant information are available, includingphysical segregation data, sustainability declarations, GHG calculations and the auditing reports from previous audits are available | Certificates of other schemes, website/databases of other schemes. Quantity bookkeeping, chain of custody documents, sustainability declarations/delivery documents issued under other schemes, GHG calculations, audit reports | | | |
| 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 | | | |
| 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? | Check which other sustainability certification schemes have been used within the previous 12 months. Check if certificates have been withdrawn within the previous 12 months. Verify that the operational unit is currently (at the date of the audit) not blacklisted by another sustainability certification scheme.<br>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 EU Document 201 "System Basics") | Certificates, databases and registries of certification schemes, interview with personnel | | | |
| 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 | | | |

| No. | Requirements | Verification guidance | Evidence/ Documents | Findings | Conformity | |
|---|---|---|---|---|---|---|
| | | | | | Yes | No |
| 01.01.018 | Are the current ISCC terms of use available and signed? | Verify if the current and signed ISCC terms of use are available and signed. Check ISCC website for current version. | Signed, current ISCC terms of use | | | |
| 01.01.019 | 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 statement/declaration confirming the awareness that multiple accounting is not allowed (see ISCC EU Document 203 "Traceability and Chain of Custody") | Signed statement | | | |
| **01.02.** | **First Gathering Point and Central Office (Group certification of Farms/Plantations) – Additional Requirements** | | | | | |
| 01.02.001 | Is a list of all ISCC compliant farms or plantations available and accessible? | Check whether the list is available and includes at least the name and address of all farms or plantations that signed the ISCC self-declaration during the 12-month period prior to the date of the certification audit or that are certified individually or under another Central Office (in this case the certificate number must be provided).<br>For a certification as first gathering point at least one farm or plantation must be on the list.<br>In case of a group certification under a Central Office: Verify if all group members have a specific group member number. Minimum size for a group is two farms or plantations. | List of farms, contracts with farms | | | |
| 01.02.002 | Are the farms or plantations for which sampling is applied a homogenous group? | Check whether the farms or plantations are located in geographic proximity (e.g. same administrative region), share similar climatic conditions, have similar production systems and have similar risk exposure (based on risk assessment).<br>Note: Farms or plantations that do not fulfil these conditions can still be a member of a group. However, they must be treated separately for sampling. Sampling is not applicable for farms or plantations, which are certified individually or as part of a group. | Maps, geographic region, size of region/ supplying area, production systems, risk assessment | | | |
| 01.02.003 | Are ISCC self-declaration/self-assessment forms of all farms/plantations completed, signed and available? | Check whether all farmers on the list have completed and signed the correct ISCC self-declaration/self-assessment form and whether | ISCC self-declaration/ self-assessment forms, list of farms/plantations | | | |

| No. | Requirements | Verification guidance | Evidence/ Documents | Findings | Conformity | |
|---|---|---|---|---|---|---|
| | | | | | Yes | No |
| | | the forms are available. At least one self-declaration / self-assessment form must be available during the audit.<br>Verify if corrective actions have been defined by farmer (if non-conformities were detected).<br>Note: Farms or Plantations, which are certified individually or as part of a group, do not need to provide a self-declaration. | | | | |
| 01.02.004 | Are sufficient internal audit procedures available, that cover all farms or plantations and verify information of the ISCC self-declaration / self-assessment? | Internal audit procedures must include monitoring of corrective actions in the case of non-conformities and exclusion of farmers in the case of persisting non-conformities.<br>Check whether internal audit procedures are sufficient to verify farmers' information on self-declaration / self-assessment form, to monitor corrective action and to exclude farmers, when necessary. | Internal procedures, quality management system, ISCC self-declarations/ self-assessment forms | | | |
| 01.02.005 | Have all farms/plantations that signed a self-declaration/self-assessment in the previous 12 months gone through an internal audit? | Check whether all farms/plantations that signed a self-declaration/self-assessment form in the 12 months prior to this audit successfully passed the internal audit.<br>Note: Farms or Plantations, which are certified individually or as part of a group, do not need to undergo internal audits. | Documentation that all relevant farms/plantations have gone through internal audit is available | | | |
| 01.02.006 | Did a risk assessment of the farms or plantations take place regarding potential violations of the ISCC requirements for sustainable production of biomass? | Risk assessment to be conducted by the external CB auditor:<br>Evaluate the risks by taking into account regional specifics, involvement of local experts, utilisation of databases and information. See also ISCC EU Document 204 "Risk Management" for further information on the identification and evaluation of risks.<br>Evaluate risks by looking at risk factors such as:<br>- Proximity to and/or overlap with no-go areas<br>- Land conversion shortly before/after January 1st 2008<br>- Production on slopes, fragile or problematic soils<br>- Factors significantly influencing the output per acreage and per Hectare | List and locations of farms or plantations | | | |

| No. | Requirements | Verification guidance | Evidence/ Documents | Findings | Conformity | |
|---|---|---|---|---|---|---|
| | | | | | Yes | No |
| | | - Results from previous external audits<br>- Results of internal audit<br>Classify the risk according to one of the three risk levels:<br>- Regular (Risk factor 1.0)<br>- Medium (Risk factor 1.5)<br>- High (Risk factor 2.0) | | | | |
| 01.02.007 | Has the sample size been calculated correctly, i.e. has a sufficient number of farms or plantations been selected for the external audit to verify compliance with the ISCC sustainability requirements? | Calculate the sample size by multiplying the square root of the total number of farmer/plantations that have signed the self-declaration during the 12-months period prior to the certification audit with the risk factor determined in the risk assessment for violations of the ISCC requirements for sustainable production of biomass.<br>Example: 100 farms, medium risk (risk factor 1.5), square root of 100 = 10 X 1.5 = A sample of 15 farms has to be selected and audited. If the result of calculating the sample size is a decimal number, it must be rounded up to the next whole number.<br>The sample size must be doubled if one or more farms/plantations refuse to participate in the audit or do not pass the audit.<br>Note: Farms or plantations, which are certified individually or as part of a group, do not fall into the sample and do not require on-site inspection. | List of farms/plantations. Verify the number of farms/plantation on the list. Risk assessment and risk factor | | | |
| 01.02.008 | Do the farms or plantations that were selected for the external audit represent the whole group? | - At least 25% of selected farms/plantations should be chosen randomly<br>Factors to be taken into account when selecting the individual farms/plantations for sampling include:<br>- Type of raw material<br>- Different size of suppliers<br>- Geographical location<br>The auditor may increase the sample size during the audit if this is needed to gain a representative understanding. | List of farms/plantations, information on factors such as location, crop etc., selection of the sample | | | |

| No. | Requirements | Verification guidance | Evidence/ Documents | Findings | Conformity | |
|---|---|---|---|---|---|---|
| | | | | | Yes | No |
| 01.02.009 | Were all farms or plantations audited positively? | Verify if all farms or plantations from the sample have been audited with a positive result.<br>In case one or more entities from the sample have a negative audit result the sample must always be doubled.<br>In case of non-conformities on farm level, verify if all relevant non-conformities have been corrected within 40 days of the audit. | Audit reports of farms/plantations | | | |
| **01.03.** | **Collecting Point and Central Office (Group certification of Points of Origin) – Additional Requirements for Main Audits** | | | | | |
| 01.03.001 | Is a list of all ISCC compliant points of origin which includes the indicative amount of material each point of origin can supply to the collecting point available and accessible? | Check whether the list is available and includes the name and address of each point of origin as well as the indicative amount of material each point of origin can supply to the collecting point. At least one point of origin must be on the list. The list must include all points of origin, which have supplied the collecting point within the 12 months prior to the audit or that are certified individually (in which case the certificate number must be provided). | List of points of origin | | | |
| 01.03.002 | Is it ensured that points of origin generating more than 10 metric tons of palm kernels shells/palm trunks per month (or more than 120 metric tons per year on a rolling basis) can be clearly identified? | Check the list of points of origin and delivery documentation for points of origin generating more than 10 metric tons of palm kernels shells/palm trunks per month. Basis for the 10 metric tons per month is the output of palm kernels shells/palm trunks during the last year. Points of origin producing more then 10 metric tons of palm kernels shells/palm trunks per month must be checked on-site based on a sample. If more than 120 tons of palm kernels shells/palm trunks have been produced/collected during the previous year the point of origin falls into the sample.<br>Note: Points of origin which produce less than 10 metric tons per month may be checked by a certification body if there is indication of non-conformities. | List of points of origin, delivery documentation, delivered quantities, invoices | | | |
| 01.03.003 | Are ISCC self-declarations of all ISCC compliant points of origin available, completed and signed by the point of origin? | Check whether all points of origin on the list have completed and signed the ISCC self-declaration form and whether the forms are available. | ISCC self-declaration forms, list of points of origin | | | |

| No. | Requirements | Verification guidance | Evidence/ Documents | Findings | Conformity | |
|---|---|---|---|---|---|---|
| | | | | | Yes | No |
| | | Verify if corrective actions have been defined by point of origin (if non-conformities were detected).<br>Note: Points of origin, which are certified individually, do not need to provide a self-declaration. | | | | |
| 01.03.004 | Did a risk assessment take place with respect to the intentional production and/or a false declaration of palm kernels shells/palm trunks (risk that products are falsely claimed to be palm kernels shells/palm trunks )? | Risk assessment to be conducted by the external CB auditor:<br>Evaluate the risk by taking into account regional specifics, involvement of local experts, utilisation of databases and other sources.<br>See also ISCC EU Document 204 "Risk Management" for further information on the identification and evaluation of risks.<br>Evaluate risks by the looking at risk factors such as:<br>- Size of the point of origin<br>- Type of point of origin (e.g. restaurant, plant, public container, community collecting site, etc.)<br>- Type of sustainable material<br>- Location and distance to the Collecting Point (e.g. different country)<br>- Indication on non-conformities e.g. by media or other reports, stakeholder complaints, etc.<br>Classify the risk according to one of the three risk levels:<br>- Regular (Risk factor 1.0)<br>- Medium (Risk factor 1.5)<br>- High (Risk factor 2.0) | | | | |
| 01.03.005 | Has the sample size been calculated correctly, i.e. has a sufficient number of points of origin been selected for the external audit to verify compliance with the respective ISCC Japan FIT sustainability requirements? | Basis for calculating the sample must be all points of origin producing/supplying more than 10 tons per month (120 tons per year). Points of origin generating less then 10 tons may fall into the sample if there is indication of non-compliance or fraud.<br>Note. Public containers must be audited on a sample basis irrespective of the amount of material collected from each container. The sample size must be based on the number of locations/addresses where public containers are | | | | |

| No. | Requirements | Verification guidance | Evidence/ Documents | Findings | Conformity | |
|---|---|---|---|---|---|---|
| | | | | | Yes | No |
| | | located. Several public containers located at the same address shall be audited as one sample.<br><br>Calculate the sample size by multiplying the square root of the total number of relevant points of origins with the risk factor determined in the risk assessment for violations of the ISCC Japan FIT requirements for palm kernels shells/palm trunks . Example: 4 points of origin, medium risk (risk factor 1.5), square root of 4 = 2 X 1.5 = A sample of 3 points of origin has to be selected and audited. If the result of calculating the sample size is a decimal number it must be rounded up to the next whole number.<br>The sample size must be doubled if one or more points of origin refuse to participate in the audit or do not pass the audit.<br>Note: Individually certified points of origin or certified as part of a group under a central office do not fall into the sample and do not require on-site inspection. | | | | |
| 01.03.006 | Are the points of origin selected for the sample audit representative of the whole supply base? | - At least 25% of the points of origin should be chosen randomly<br>Factors to be taken into account when selecting the individual points of origin for sampling include:<br>- type of material<br>- type of operation (e.g. restaurant, industrial operator, plant, public container, community collecting point, etc.)<br>- amount of material produced/supplied<br>- location/country of the point of origin<br>- indication on non-conformities<br>The selected points of origin should represent operations with different criteria (if possible).<br>Note: Points of origin which are certified individually or as part of a group under a central office must not be considered for the sample. | List of points of origin. | | | |

| No. | Requirements | Verification guidance | Evidence/ Documents | Findings | Conformity | |
|---|---|---|---|---|---|---|
| | | | | | Yes | No |
| 01.03.007 | If a sample of points of origin has been audited, have all points of origin from the sample been audited positively? | In case of non-conformities, have all non-conformities been corrected within 40 days?<br>The auditor may increase the sample size during the audit if this is needed to gain a representative understanding.<br>In case one or more entities from the sample have a negative audit result the sample must always be doubled (see ISCC EU Document 203 "Traceability and Chain of Custody"). | Audit reports of points of origin | | | |
| 01.03.008 | Is a list of all ISCC compliant dependent collecting points available and accessible (if applicable)? | Check if dependent collecting points collect material on behalf of the collecting point, and whether the list is available and includes the name and address of each dependent collecting point. The list must include all dependent collecting points, which have collected material on behalf of the collecting point within the 12 months prior to the audit. | List of dependent collecting points | | | |
| 01.03.009 | Is it ensured that a sample of dependent collecting points has been audited? | The minimum sample size for audits is the square root of the number of dependent collecting points used. | | | | |
| 01.03.010 | If a sample of dependent collecting points has been audited, have all operational units from the sample been audited positively? | In case of non-conformities, have all non-conformities been corrected within 40 days?<br>The auditor may increase the sample size during the audit if this is needed to gain a representative understanding.<br>In case one or more entities from the sample have a negative audit result the sample must always be doubled (see ISCC EU Document 203 "Traceability and Chain of Custody"). | Audit reports for dependent collecting points / warehouses | | | |
| 01.03.011 | Is physical segregation observed at each dependent collecting point? | Check if physical segregation according to the ISCC requirements is observed for each site. | Bookkeeping, delivery documents, documents about segregated transport, storage, etc. | | | |
| 01.03.012 | Is it ensured that the economic operator acting as a dependent collecting point is not suspended or excluded from ISCC certification? | Check that dependent collecting points were not excluded from ISCC certification or had a suspension period of their ISCC certificate.<br>Note: For the duration of a suspension of a certificate or exclusion from certification an economic operator is not permitted to act for other ISCC certified System Users as a dependent | ISCC certificate database on the website, including list of suspension periods and excluded companies | | | |

| No. | Requirements | Verification guidance | Evidence/ Documents | Findings | Conformity | |
|---|---|---|---|---|---|---|
| | | | | | Yes | No |
| | | collecting point (see ISCC EU Document 102 "Governance"). | | | | |
| 01.03.013 | In case of group certification of Points of Origin under a Central Office: Is it ensured, that the individual Points of Origin are a homogeneous group? | Check whether the individual Points of Origin share a harmonised management system, have similar processes and generate similar types of material (e.g. used cooking oil or animal fat). | | | | |
| 01.03.014 | In case of group certification of Points of Origin under a Central Office: Is it ensured, that all Points of Origin supplying sustainable material have gone through an internal audit? | Check whether all Points of Origin of the group supplying sustainable material have successfully passed the internal audit. | ISCC self-declarations, Internal audit reports | | | |
| **01.04.** | **Logistic Centre and Operational Units using non-certified storage facilities – Additional Requirements for Main Audits** | | | | | |
| 01.04.001 | Is a list of all external storage facilities used available and accessible? | Check if a list of all external storage facilities is available which are used by the certified system user or belong to the logistic network and if the list includes the name and address of each site. | List of warehouses/storage facilities | | | |
| 01.04.002 | Is it ensured that a sample of external storage facilities used has been audited? | The minimum sample size for audits is the square root of all external storage facilities used.<br>Note: Storage facilities, which are certified individually or as part of a logistic center do not fall into the sample. | List of warehouses/storage facilities, audit reports | | | |
| 01.04.003 | Were all storage facilities audited positively? | The auditor may increase the sample size during the audit if this is needed to gain a representative understanding.<br>If one or more entities from the sample have a negative audit result, the sample must always be doubled (see ISCC EU Document 203 "Traceability and Chain of Custody").<br>If non-conformities are detected, verify if all non-conformities were corrected within 40 days after the audit. | Audit reports of storage facilities | | | |
| 01.04.004 | Is physical segregation observed at each external storage facility? | Check if physical segregation according to the ISCC requirements is observed for each site. | Bookkeeping, delivery documents, documents about segregated storage, transport, etc | | | |
| **01.05.** | **Storage Facilities / Dependent Collecting Points (only applicable for operational units audited as a part of a sample)** | | | | | |
| 01.05.001 | Is a layout plan of the facility available? | Verify if the layout plan allows to identify where relevant deliveries of sustainable material are coming in, where they are stored and where they | Layout plan, on-site visit | | | |

| No. | Requirements | Verification guidance | Evidence/ Documents | Findings | Conformity | |
|---|---|---|---|---|---|---|
| | | | | | Yes | No |
| | | are going out. Verify if tanks, silos, etc. are actually located according to the layout plan. | | | | |
| 01.05.002 | Is a contract between the operator of the storage facility/ the dependent collecting point and the client (certified ISCC system user) available? | Verify if a contract exists. | Contract | | | |
| 01.05.003 | Is it ensured that the relevant technical equipment and infrastructure to determine incoming and outgoing material flow is available and in operation? | Verify if amounts of incoming material and amounts of outgoing material can be determined correctly. Check if weighbridges are correctly calibrated. Check if flow meters, sensors, measuring devices etc. are available, fully functional and calibrated, in particular in the areas of site gate, silos, warehouse, conversion process, etc. | Weighbridges, sensors, flow meters, measuring devices, documentation of calibration | | | |
| 01.05.004 | Is it ensured that the data flow between the storage facility/dependent collecting point and the client (certified ISCC system user) renting storage space is correctly representing the inventory of the storage facility? | Check how data is transferred between the storage facility/dependent collecting point and the client. Verify if the data transferred represents the inventory and the amounts of incoming and outgoing material correctly. Check if there are clear procedures available. | Inventory, reporting to client | | | |
| **01.06** | **Points of Origin (for main and sample audits)** | | | | | |
| 01.06.001 | Is it ensured that the material is eligible for certification under ISCC ISCC Japan FIT? | Verify if the material is eligible for certification under ISCC Japan FIT, i.e. if the material is palm kernel shells and/or palm trunks. | Material is palm kernel shells and/or palm trunks | | | |
| 01.06.002 | Do the quantities provided to or collected by the collecting point correspond with the quantities documented by the collecting point? | Check the quantities delivered to or collected by the collecting point, on the basis of delivery notes, invoices, waste transfer notes etc. Compare the amounts with the size and type of the point of origin (plausibility check).<br>Compare the result with the incoming quantities documented at the collector. | Delivery notes for incoming and outgoing material, invoices, conversion rates, size of replanted area at plantation (in case of palm trunks) | | | |
| 01.06.003 | Plausibility check: Is the amount of palm kernel shells or palm trunks generated and sold by the point of origin plausible? | For palm kernel shells: Check if the amounts of input (FFBs) and palm kernel shells are documented and can be checked. | Contracts, invoices, weighbridge tickets, delivery notes for collected amounts, Self-declaration, information on frequency and capacity of | | | |

| No. | Requirements | Verification guidance | Evidence/ Documents | Findings | Conformity | |
|---|---|---|---|---|---|---|
| | | | | | Yes | No |
| | | For palm trunks: Check if the amount of palm trunks delivered is plausible in comparison to the replanting actitivies at the point of of origin. | collection trucks, documentation about replanting activities | | | |
| 01.06.004 | Is it ensured, that there is no indication or evidence for non-conformity or fraud? | Non-compliance or fraud includes but is not limited to the following examples:<br>- Intentional production or generation of material with the aim to sell this under ISCC Japan FIT<br>- False declaration of material<br>Further risk indicators are included in chapter 4.2.1 of the ISCC document 204. | Contracts, delivery documents, waste transfer notes, operation licenses/permit | | | |
| 01.06.005 | Are relevant documents or evidence available that demonstrate compliance with the ISCC Japan FIT requirements? | Check if relevant documents/evidence are available and accessible during the audit | Signed ISCC self-declaration for PKS and palm trunks (copy)<br>Contract with the Collecting Point<br>Documents about incoming raw material (invoices, delivery notes etc.)<br>Delivery notes for outgoing palm kernels shells/palm trunks<br>Operation permit/license | | | |
| 01.06.006 | In case of a sample audit: Did the point of origin sign the ISCC self-declaration before the first batch of materials was collected? | Compare the date on the self-declaration with the date of the first delivery. | ISCC self-declaration, delivery notes | | | |
| **02.** | **Traceability** | | | | | |
| **02.01.** | **General Requirements (to be completed only for Main Audits, not relevant for Sample Audits)** | | | | | |
| 02.01.001 | Is ensured that the list of suppliers and recipients of sustainable materials contains relevant information? | Check whether name, address of suppliers and recipients are available. Verify if the certification system and certificate number for all suppliers of sustainable material are available (certificate number is not applicable for farms/plantations or points of origin which are not individually certified). | List of suppliers and recipients | | | |
| 02.01.002 | Does the information and quantities from weighbridge tickets, delivery notes, sustainability declarations or proofs of sustainability of the incoming and outgoing sustainable material match with the information from the reporting system of the company? | Compare information and quantities of the reporting with the related incoming/ outgoing weighbridge tickets, delivery notes or sustainability declarations. Deviations up to 0.5% are acceptable. Deviations above 0.5% will require explaining documentation (e.g. weight loss due to drying/cleaning documented by drying protocols etc.) | Quantities from delivery notes, weighbridge tickets and reporting system, documentation of all deviations > 0.5% | | | |

| No. | Requirements | Verification guidance | Evidence/ Documents | Findings | Conformity | |
|---|---|---|---|---|---|---|
| | | | | | Yes | No |
| 02.01.003 | Are the quantities of the incoming and outgoing deliveries of sustainable material consistent with the amounts stated in the contracts related to those deliveries? Do they fulfil the sustainability characteristics fixed in the contracts (e.g. on ISCC standards and Compliance, type of chain of custody)? | Compare quantities from reporting with contract details. Take into account that contract quantities can be split into several batches or that one batch may relate to different contracts. Verify if amounts are consistent. | Delivery documentation, contracts, reporting system | | | |
| 02.01.004 | Are all deliveries of incoming sustainable material covered by a valid certificate of the supplier? | Verify if all suppliers of sustainable material were certified at the date of dispatch of the material. Compare dates of dispatch on the "latest" (most recent) and of the "oldest" delivery document / sustainability declaration with the validity period of the supplier's certificate on the ISCC website. Suspension periods must be taken into account, i.e. during suspension periods the supplier cannot provide material as sustainable.<br>Note: If the supplier is a farm/plantation/point of origin a self-declaration can substitute a certificate. | Delivery documents / sustainability declarations, certificates of suppliers, certificate database on ISCC website, self-declarations | | | |
| 02.01.005 | Is the data from subcontractor contracts consistent with actually accounted services? | Compare if data (from tables, calculations etc.) and invoiced services are consistent with the contractual agreements. | Contract data (from tables, calculations etc.), Invoices from subcontractors | | | |
| 02.01.006 | Do the delivery notes, sustainability declarations or proofs of sustainability for incoming and outgoing sustainable material comply with the ISCC Japan FIT requirements and is the information consistent with information in the reporting system? | Verify whether the documents contain all mandatory information according to ISCC EU Document 203 "Traceability and Chain of Custody".<br>In addition, the most recent versions of the ISCC Sustainability Declaration templates (various separate templates are provided on the ISCC website) can be used as a reference to verify compliance. | Delivery notes, weighbridge tickets, sustainability declarations, proofs of sustainability for incoming or outgoing sustainable material, reporting system | **Indicate specifically which delivery notes, sustainability declarations or proofs of sustainability have been verified during the audit (e.g. statement of unique document number and date):** | | |
| 02.01.007 | Is it ensured that incoming and outgoing deliveries of sustainable material are covered by the validity period of the operational units' certificate? | Compare the "oldest" and the "most recent" incoming and outgoing sustainability declaration/delivery note with the validity period of the certificate of the operational unit. Suspension periods of the certificate have to be taken into account. Verify if all incoming and | Delivery documents, certificate, proofs of sustainability, sustainability declarations, certificate database on ISCC website, | | | |

| No. | Requirements | Verification guidance | Evidence/ Documents | Findings | Conformity | |
|---|---|---|---|---|---|---|
| | | | | | Yes | No |
| | | outgoing deliveries of sustainable material have been covered by a valid certificate.<br>Note: Suspension periods (current and completed) are indicated in the certificate database of the ISCC website | | | | |
| 02.01.008 | Is it ensured that for one batch of sustainable material not more than one sustainability declaration or proof of sustainability was issued? | Verify that not more than one sustainability declaration or proof of sustainability has been issued for one batch of outgoing product. | Quantitiy bookkeeping, delivery notes, sustainability declarations, proof of sustainability | | | |
| 02.01.009 | If incoming or outgoing sustainability declarations or proofs of sustainability had to be corrected or cancelled due to incorrect information, has it been ensured that this was done correctly? | Verify if the procedure according to ISCC EU System Document 203 "Traceability and Chain of Custody", chapter 3.3.2 was applied.<br>Verify if the incoming or outgoing sustainability declarations or proofs of sustainability were adjusted or cancelled correctly and if this reflected in the quantity bookkeeping accordingly.<br>Check the communication with the certification body and recipient (in case of outgoing sustainability declarations or proofs of sustainability) or the supplier (in case of incoming sustainability declarations or proofs of sustainability). | Quantity bookkeeping, delivery notes, sustainability declarations, proof of sustainability, communication with certification body and recipient | | | |
| 02.01.010 | If cross-checking of sustainability claims was applied in the framework of the audit, has the cross-checking of documents confirmed that sustainability declarations were issued accurately? | Upon request by the Certification Body, the System User shall be obliged to immediately enable the cross-checking of the accuracy of sustainability claims. This includes the evidence for individual deliveries of sustainable material, such as sustainability declarations or delivery documents, received from suppliers or sellers, subcontractors and provided to recipients or buyers. The Certification Body is entitled to request the corresponding evidence directly from the suppliers or sellers, subcontractors and from the recipients or buyers of the System User.<br>See ISCC EU Document 201 "System Basics" chapter 4.2.2 for further information. | Sustainability declarations, delivery documents, relevant correspondence (e.g. emails) | **Indicate specifically which delivery notes, sustainability declarations or proofs of sustainability have been verified during the cross-checking (e.g. statement of unique document number and date):** | | |
| 02.01.011 | If sustainability declarations or Proofs of Sustainability are issued or transferred within | Check the accounts of electronic databases used.<br>Verify if the amounts handled within such | Database accounts, contracts, delivery documents | | | |

| No. | Requirements | Verification guidance | Evidence/ Documents | Findings | Conformity | |
|---|---|---|---|---|---|---|
| | | | | | Yes | No |
| | electronic traceability databases , is ensured that the amounts in the database are backed with respective documentation? | databases are backed by respective documentation (e.g. delivery documents, contracts, etc.). | | | | |
| 02.01.012 | If traceability databases are used, is it ensured that the amounts put into the databases are correct and that batches are not sold more than once (e.g. with electronic PoS and a paper document). | Check all relevant database accounts. Compare the amounts in the database with the amounts produced, the amounts sold and (if applicable) the quantity bookkeeping. | Database accounts, production reports, delivery documents, sustainability declarations | | | |
| 02.01.013 | In case of trader: Is the link to the physical material available and can be verified? | Trades of sustainable material refer to a specific batch of sustainable material and sustainability declarations issued are linked to a specific amount of physical sustainable material. Information on the physical location of the material is available. On the sustainability declaration the information on the place of receipt or place of dispatch indicates the location (i.e. the address) of the sustainable material. | Sustainability declarations, delivery notes, contracts | | | |
| 02.01.014 | Is ensured that ISCC related logos and claims are correctly applied by the System User? | Verify whether the company complies with ISCC requirements for logos and claims (ISCC Document 208 "Logos and Claims").<br>E.g.<br>- Did the System User receive explicit approval from ISCC to set up ISCC related logos and claims?<br>- Does the claim reflect the applied chain of custody option?<br>- Is the correct logo applied (on/off product)?<br>- Was the equivalent amount of sustainable input material sourced as claimed for outgoing product?<br>Note: If mass balancing was applied, claims cannot reference the content of the output without referring to the CoC option | Delivery notes, sustainability declarations, reporting system, claims on outgoing product, official email from ISCC confirming logo and claims use for applied usages, company website and other communication channels | | | |
| **02.02.** | **First Gathering Point - Additional Requirements** | | | | | |
| 02.02.001 | Is it ensured, that sustainable raw material is only supplied from farms/plantations which have completed and signed the appropriate ISCC self-declaration/ self-assessment? | Verify whether the appropriate ISCC self-declaration / self-assessment form has been completed and signed by the farms or plantations. Compare dates of incoming deliveries with the date the self-declaration has been signed. | Self-declarations, delivery notes, weighbridge tickets, contracts, list of farms/plantations | | | |

| No. | Requirements | Verification guidance | Evidence/ Documents | Findings | Conformity | |
|---|---|---|---|---|---|---|
| | | | | | Yes | No |
| | | Compare deliveries, self-declarations and the list of farms/plantations. | | | | |
| 02.02.002 | Are the amounts of sustainable raw material supplied by the farm/plantation plausible? | Compare the amounts supplied with the size of the farm/plantation. Verify plausibility of amounts. | Contracts, invoices, weighbridge tickets, delivery notes, self-declaration, information on production areas of farms or plantations | | | |
| **02.03.** | **Collecting Point and Central Office (Group certification of Points of Origin) - Additional Requirements for Main Audits** | | | | | |
| 02.03.001 | Is it ensured that sustainable palm kernel shells and/or palm trunks is only collected from points of origin which have completed and signed the appropriate self-declaration? | Check whether the appropriate self-declaration has been completed and signed by the points of origin. Compare dates of incoming deliveries with the date the self-declaration has been signed. Compare deliveries, self-declarations and the list of points of origin. | Self-declarations, delivery notes, waste transfer notes, contracts, list of points of origin | | | |
| 02.03.002 | Did the verification of the existence of the ISCC compliant points of origins that have signed the self-declaration take place on a sample basis prior the audit? | Verification to be conducted by the external certification body/ auditor prior to the audit:<br>The auditor must verify the existence of at least the square root of all points of origins that have signed the self-declaration within 12 months prior to the audit (rounded up to the next full number). This verification can be done remotely e.g. through internet research, with a telephone call, or through other substantiated evidence. If the existence of a point of origin cannot be verified remotely, on-site verification is mandatory before the point of origin is allowed to supply ISCC supply chains. | List of points of origins, documentation of verification efforts, e.g. websites, telephone numbers and names of members of staff | | | |
| 02.03.003 | Are the amounts of material collected from the points of origin plausible? | Compare the collected amounts with the number, size and the type of points of origin. Compare the amounts collected with the amounts of other points of origin that are similar in size and type. Check the plausibility of the collection process and the logistics, e.g. how many trucks and drivers perform the collection, the loading capacity of the trucks etc. This includes the collection conducted by the collecting point themselves, by dependent collecting points, and other service providers for transport.<br>Take into account the indicative amounts provided on the list of points of origins (see | Contracts, invoices, weighbridge tickets, delivery notes for collected amounts, Self-declaration, list of points of origin, information on frequency and capacity of collection trucks, contracts with dependent collecting points and/or service providers for transport | | | |

| No. | Requirements | Verification guidance | Evidence/ Documents | Findings | Conformity | |
|---|---|---|---|---|---|---|
| | | | | | Yes | No |
| | | requirement 01.03.01). Verify if there is any indication of the deliberate generation of material. | | | | |
| 02.03.004 | Is it ensured that the material is classified/declared correctly and truly? | Verify if the classification/declaration of the incoming material is correct. Check respective documentation (e.g. operation license of the Collecting Point, waste transfer notes, delivery documents, etc.). | ISCC Japan FIT System Documents, operation permit/license, delivery documents, waste transfer notes | | | |
| 02.03.005 | If the collecting point treats the collected material mechanically: Are losses from the treatment process taken into account appropriately to determine the amounts of material that can be sold? | A collecting point can mechanically treat material (e.g. by filtration or sedimentation to extract water and contaminations).<br>Verify that the amounts of material that are going in and out of the treatment process are documented and plausible. | Production reports, process description, information on the treatment methodology, delivery documents, sustainability declaration | | | |
| **02.04.** | **Storage Facilities, Dependent Collecting Points (only applicable for operational units audited as a part of a sample)** | | | | | |
| 02.04.001 | Are the quantities of the inventory and of the periodical reporting consistent with the contracts between storage operator and client? | Compare quantities from reporting with contract details. Verify if amounts are consistent. | Delivery documentation, contracts, reporting system | | | |
| 02.04.002 | Do the amounts from periodical reporting and inventory match with the amounts reported to the client? | Compare inventory, incoming and outgoing deliveries at the storage facility and the amounts reported to the client. | Inventory, reporting system | | | |
| 02.04.003 | Is it ensured that the information from delivery documents for incoming and outgoing material match with the weighbridge protocols? | Compare weighbridge protocols and delivery notes for specific batches. | Weighbridge protocol, delivery notes | | | |
| 02.04.004 | Do the storage facilities contain the amount of material they should contain according to the inventory? | Check if tanks or silos contain the amount of material they should contain according to the inventory. | Inventory of facilities | | | |
| 02.04.005 | If the dependent collecting point treats the collected material mechanically: Are losses from the treatment process taken into account appropriately to determine the amounts of material that can be sold? | A dependent collecting point can mechanically treat material (e.g. by filtration or sedimentation to extract water and contaminations).<br>Verify that the amounts of material that are going in and out of the treatment process are documented and plausible. | Production reports, process description, information on the treatment methodology, delivery documents, invoices and contract with collecting point | | | |
| **02.05.** | **Processing Unit, Final Product Refinement - Additional Requirements** | | | | | |
| 02.05.001 | Does the periodic production report or another relevant reporting contain the necessary information? | Type and quantity of sustainable input material including further sustainability characteristics and claims; | Reporting system, production reports, quality management system, sustainability declarations, other | | | |

| No. | Requirements | Verification guidance | Evidence/ Documents | Findings | Conformity | |
|---|---|---|---|---|---|---|
| | | | | | Yes | No |
| | | Conversion factors/yields;<br>Type and quantity of sustainable product, including further sustainability characteristics of product and claims;<br>Type and quantity of co-products (if necessary for determining the allocation factor and not available from other sources);<br>Quantities of wastes, residues, losses etc. (if necessary and not available from other sources);<br>Production date (if necessary or dedicated batches need to be identified);<br>Allocation factor (if not available from other sources);<br>Declaration whether GHG total default value, GHG disaggregated default values, actual GHG values or a combination of disaggregated default values and actual GHG values for the different emission formula elements (e.g. from extraction or cultivation, transport & distribution, processing, etc.) were applied. | delivery documents, bookkeeping documentation, respective indication of certified material | | | |
| **04.** | **Physical Segregation** | | | | | |
| **04.01.** | **General Requirements (to be completed for main and sample audit only. Not applicable for paper traders)** | | | | | |
| 04.01.001 | Is it ensured that only material is declared as sustainable that was physically received as sustainable and that the sustainability characteristics for the outgoing material comply with the sustainability characteristics of the incoming material? | Check documents for incoming and outgoing deliveries. | Delivery documents, sustainability declarations | | | |
| 04.01.002 | Are the relevant sustainability characteristics that shall be segregated included in the relevant documents and processes of the company? | Check if the company has clearly defined and documented, which sustainability characteristics shall be segregated. Sustainability characteristics include but are not limited to:<br>- Raw material<br>- Country of origin of the raw material<br>- waste /residue status<br>- GHG emission value<br>Verify if the segregated sustainability characteristics are stated clearly and correctly on | Bookkeeping, process descriptions, delivery documents, sustainability declarations. | | | |

| No. | Requirements | Verification guidance | Evidence/ Documents | Findings | Conformity | |
|---|---|---|---|---|---|---|
| | | | | | Yes | No |
| | | the incoming and outgoing sustainability declarations. | | | | |
| 04.01.003 | Is the quantity of output material declared as segregated sustainable since the previous audit plausible and consistent? | Identify the relevant quantities for the period since the previous audit from reporting and compare the quantities on delivery notes or bookkeeping. | Delivery documents, sustainability declarations, contracts | | | |
| 04.01.004 | Is it ensured that segregated sustainable material is not mixed with non-sustainable material? | Verify whether physical segregation e.g. via parallel processes or sequential processes is possible and feasible.<br>Verify if sustainable and non-sustainable materials are kept physically segregated and are not mixed physically. | Spot checks, technical infrastructure and processes for segregation available quantities identified and consistent | | | |
| 04.01.005 | Is it ensured that mass balanced material is not forwarded as physically segregated? | The information that material is physically segregated must be included in sustainability declarations/proofs of sustainability. Material received without this information or with the chain of custody option Mass Balance cannot be regarded as physical segregated.<br>Verify if the information on physical segregation is included on incoming and outgoing sustainability declarations/proofs of sustainability is consistent. | Incoming and outgoing sustainability declarations and delivery notes, bookkeeping | | | |
| 04.01.006 | Is it ensured that the sustainability characteristics that shall be segregated are kept separately in the bookkeeping? | Verify if different segregated sustainable materials are kept separately in the bookkeeping. | Bookkeeping | | | |
| 04.01.007 | Is it ensured that the bookkeeping allows to uniquely identify and assign sustainability characteristics to individual (incoming and outgoing) batches? | Verify if individual batches can be uniquely assigned with sustainability characteristics (such as type of feedstock, quantity, country of origin/cultivation, GHG emissions, waste/residue status) based on the (received and issued) sustainability declarations or Proofs of Sustainability. | Bookkeeping, sustainability declaration received (delivery documents), sustainability declarations or Proofs of Sustainability issued. | | | |
| 04.01.008 | Is it ensured that no multiple accounting of segregated sustainable material occurs (i.e. declaring incoming sustainable material more than once with the same sustainability characteristics)? | Compare total incoming raw material (sustainable and non-sustainable) and the total amount declared as sustainable.<br>In case more than one certification system is used, control bookkeeping (and if necessary the supporting delivery documents, sustainability declarations/proofs of sustainability, traceability databases, etc.) of other certification systems. | Quantities received under all sustainability certification systems, reporting system, bookkeeping, delivery documents, sustainability declarations/proofs of sustainability, databases. | | | |

| No. | Requirements | Verification guidance | Evidence/ Documents | Findings | Conformity | |
|---|---|---|---|---|---|---|
| | | | | | Yes | No |
| | | Verify that material is not declared as sustainable under more than one system. Verify that the total amount of sustainable output under all certification schemes combined, matches the amount of sustainable input. | | | | |
| **04.02.** | **Processing Unit - Additional Requirements** | | | | | |
| 04.02.001 | Is the conversion factor calculated correctly (for all types of sustainable material processed)? | Divide amount of main product by the amount of all process raw materials and multiply with 100. | Conversion factor calculated correctly and applied to input and products | | | |
| 04.02.002 | Has the respective conversion factor been applied to calculate the amount of each outgoing product? | Verify if the conversion factor has been applied correctly for each product. | Conversion factor, amount of input, amount of output produced | | | |
| 04.02.003 | Is it ensured, that the production capacity and the produced amounts of sustainable and non-sustainable material are plausible? | Verify if the production capacity and the produced amounts of sustainable and non-sustainable material are plausible. | Plant operation procedure, QM system, production reports | | | |
| **05.** | **Greenhouse Gas Emissions (not relevant for Point of Origin audits)** | | | | | |
| **05.01.** | **Processing Unit Requirements** | | | | | |
| 05.01.001 | In case company applied total default values for products: Is application of the total default value in line with the ISCC Japan FIT requirements? | Verify whether the chosen default value fits with the pathway used at the plant and if total default value fulfils the required GHG emission savings.<br>Examples:<br>− Palm oil mills (use of total default value only possible if methane capture is in place).<br>− Diverse total default values for bioliquids/biomass fuels from agricultural feedstocks (does not reach minimum GHG saving requirements)<br>− Biomass fuels: default values depend on transport distance<br><br>If the company or its raw materials do not fulfil the requirements, the application of the total default value is not possible | Documentation of the GHG value<br>Compare value with the default values based on Annex V and Annex VI of the RED II<br>Layout plant, If relevant on-site verification:<br>e.g. Palm oil mill: Methane capturing visible, no leakages visible, state of the art technology and maintenance proven by producer manuals, service reports etc.<br>e.g. ethanol plants: energy system | | | |
| 05.01.002 | In case company applied disaggregated default values for products: Is application of the disaggregated default value in line with the ISCC Japan FIT requirements? | Verify that the statement "Use of disaggregated default value" is used separately for the relevant calculation formula elements. Verify whether the chosen default value fits with the pathway used at the plant otherwise the application of the disaggregated default value is not possible. | Documentation of GHG value.<br>Compare value with the values based on the RED II<br>Layout plant, If relevant on-site verification: | | | |

| No. | Requirements | Verification guidance | Evidence/ Documents | Findings | Conformity | |
|---|---|---|---|---|---|---|
| | | | | | Yes | No |
| | | Examples:<br>− Palm oil mill (use of disaggregated default value only possible if methane capture is in place).<br>− Biomass fuels: default values depend on transport distance<br>- Partial DDV for oil extraction only, soil N2= only | e.g. palm oil mill: Methane capturing visible, no leakages visible, state of the art technology and maintenance proven by producer manuals, service reports etc. | | | |
| 05.01.003 | In case company applied actual GHG values: Is it ensured that the GHG values for incoming materials comply with ISCC Japan FIT requirements? | Check for the incoming materials, which elements of the calculation formula were provided as actual GHG values. Verify if actual GHG values were provided in kg CO2eq per dry-ton of incoming material. If not provided per dry-ton product calculation of kg CO2eq per dry-ton shall be based on the moisture content measured after delivery, or if this is not known, on the maximum value allowed by the delivery contract. Verify that on the sustainability declaration of the supplied input, the processing emissions (ep) are reported as actual value (in kg CO2eq per dry-ton). | Documentation GHG value. | | | |
| 05.01.004 | Emissions of incoming material:<br>Has no aggregation of different GHG values for incoming materials taken place within the bookkeeping documents, even if the raw material is of the same kind and from the same origin? | Verify incoming batches in bookkeeping documents for their respective GHG values. Note that the highest GHG emission value (of the worst performing batch) can also be used for the entire input (if other sustainability characteristics are identical). | Files with GHG calculations (databases, excel files, etc.)<br>Highest GHG value for all batches has been used, or verification that no aggregation/ averaging of GHG values took place. | | | |
| 05.01.005 | GHG information on sustainability declaration of the incoming and outgoing materials of the last year:<br>Have the GHG values been stated correctly on the sustainability declarations for incoming raw materials and outgoing products? | Verify whether GHG values were reported separately on the sustainability declaration for the different GHG emission formula elements (if applicable):<br>- Extraction or cultivation of raw materials (eec)<br>- Carbon stock change due to land use change (el)<br>- Processing (ep)<br>- Transport and distribution (etd)<br>- Savings from soil carbon accumulation via improved agricultural management (esca)<br>- Savings from carbon capture and geological storage (eccs) | Delivery notes, sustainability declarations, internal reporting, quantity bookkeeping | | | |

| No. | Requirements | Verification guidance | Evidence/ Documents | Findings | Conformity | |
|---|---|---|---|---|---|---|
| | | | | | Yes | No |
| | | - Savings from carbon capture and replacement (eccr)<br>If default values were used, verify if correct statements were made (e.g. "Use of total default value", "Use of disaggregated default value for transport & distribution" etc.)<br>If actual GHG values were used, verify if they were provided in kg CO2eq per dry-ton main product including:<br>- All upstream emissions and allocations up to and including the unit issuing the delivery note<br>- Means of transport<br>- Transporting distance<br>Please note: It is required that information on actual GHG emission values has to be provided for all relevant elements of the GHG emission calculation formula. If specific elements are zero (e.g. for waste/residues eec = 0, and el = 0) these elements are not relevant and thus are not obligatory. | | | | |
| 05.01.006 | Has the data basis for the GHG calculation of upstream transport been determined correctly? | Verify whether the following input data has been gathered correctly on-site and is plausible:<br>- Mode of transport<br>- Average transport distance loaded and unloaded per mode of transport<br>- Total amount of transported raw material per mode of transport<br>- Feedstock Factor (ratio of dry-ton raw material (input) required to make one dry-ton output product)<br>- Allocation Factor (relation of the total energy content of the main output-product to the total energy content of all products, including co-products).<br>Verify whether the following data gathered from literature or databases fulfils ISCC requirements (shall be based on the List of Standard Values provided by European Commission, ISCC 205 or | Internal reporting system, information from suppliers or transporters and documentation regarding unloaded distances. Searates.com or other websites for distance calculation. Documentation of information, sources and publication date as far as the data is from literature or database sources. Transparent documentation of source | | | |

| No. | Requirements | Verification guidance | Evidence/ Documents | Findings | Conformity | |
|---|---|---|---|---|---|---|
| | | | | | Yes | No |
| | | other official sources if available or if not available shall be based on other literature or database sources):<br>- Fuel consumption loaded<br>- Fuel consumption unloaded<br>- Emission factor fuel OR<br>- Emission factor transport type | | | | |
| 05.01.007 | Have GHG emissions of the upstream transport from the supplier to the company been correctly calculated? | Emissions from transport and distribution, etd , shall include emissions from the transport of raw and semi-finished materials and from the storage and distribution of finished materials.<br>Verify whether transport emissions have been correctly calculated | Transparent documentation of calculations and results | | | |
| 05.01.008 | Is the individual calculation of process GHG emissions up to date and based on consistent data? | Verify if the time period of the calculation is clearly defined and covers 12 months. Verify if the time period of the data used for the calculation is consistent with the calculation period. If for certain input data up to date values are not available, older data can be used if still representative. The GHG calculation shall be as up to date as possible and represent the previous 12 months (if possible). If the calculation does not represent the previous 12 months, the maximum deviation shall be continuously reduced to achieve a maximum deviation of two months. | GHG calculation: Indicate for which period the GHG calculation has been concluded: | **Please indicate for which period the GHG calculation has been concluded:** | | |
| 05.01.009 | Have feedstock factors been correctly calculated, so that emissions of incoming raw material can be converted into emissions of products? | Verify whether the correct calculation formula for the feedstock factor has been applied:<br>1. Intermediates: Raw material needed to produce one dry-ton intermediate (dry-ton input/dry-ton output)<br>2. Final products: Taking into account energy content (LHV) of input- and output material: MJ raw materials needed to produce 1 MJ of final product<br>Verify whether the following input data have been gathered correctly on-site and are plausible:<br>- Calculation period<br>- Amount of main product produced in calculation period | Reporting of incoming and outgoing material, conversion rates, delivery documents, process description<br>ISCC EU System Document 205: Standard LHV | | | |

| No. | Requirements | Verification guidance | Evidence/ Documents | Findings | Conformity | |
|---|---|---|---|---|---|---|
| | | | | | Yes | No |
| | | - Amount and type of raw material consumed during calculation period | | | | |
| 05.01.010 | Has the data basis for GHG calculation of process emissions been determined correctly for the calculation period? | Emissions from processing, ep, shall include emissions from the processing itself; from waste and leakages; and from the production of chemicals or products used in processing including the CO 2 emissions corresponding to the carbon contents of fossil inputs, whether or not actually combusted in the process. Emissions from processing shall include emissions from drying of interim products and materials where relevant<br><br>Verify whether the following input data has been gathered correctly on-site and is plausible. Check if information of production report is consistent with the data:<br>- Calculation period<br>- Amount of main-products and co-products<br>- Amount of process-specific inputs<br>- Diesel or other fuel consumption<br>- Electricity consumption and source of electricity (public grid, own process)<br>- Heat consumption, fuel for heat production and type of heating system<br>- Amount of wastes (e.g. palm oil mill effluent (POME), waste water)<br>- Moisture content of main output-product<br>Do the emission factors taken from databases and literature comply with the ISCC requirements and does the input data fit the process (e.g. emission factor of heat production fits fuel and type of heating system, correct units)? Data shall be based on List of Standard Values provided by European Commission, ISCC 205 or other official sources (if available) as Ecoinvent, BioGrace (recognised version) or individually calculated or measured (e.g. LHV could be measured through laboratory analyses) as long as the methodology for the GHG calculation complies with the | Production report, reporting of outgoing material, flow meters, plant layout and process descriptions, meters and corresponding documentation, invoices.<br>Transparent and complete documentation of information, sources and publication date as far as the data is from literature sources or databases.<br>For emission factors the following sources can be used: ISCC System Document 205, Standard Values for Emission Factors available on European Commission Transparency Platform for Biofuels. | **Please indicate how steam and heat are produced (e.g. CHP with natural gas): Indicate what type of electricity source has been used (e.g. national grid):** | | |

| No. | Requirements | Verification guidance | Evidence/ Documents | Findings | Conformity | |
|---|---|---|---|---|---|---|
| | | | | | Yes | No |
| | | methodology set in the RED II and is verifiable during the audit or the supplier of the EF/LHV is ISCC/ISO certified. For emission factors used from other literature sources then ISCC 205 it shall be guaranteed that direct and indirect emissions were included (e.g. emissions of burning of process material and all upstream emissions). The use of alternative values must be duly justified. In case alternative values are chosen, this must be flagged up in the documentation of the calculations in order to facilitate the verification by auditors. | | | | |
| 05.01.011 | If methane capture devices have been used, is it ensured that they are in a good condition? | Verify the conditions of methane capturing devices on-site, e.g. with respect to leakages. Verify maintenance procedures, producer manuals, and other relevant documentation. | On-site inspection and verification of device and its condition (e.g. leakages). Documentation of state-of-the-art technology and maintenance in producer manuals, service reports etc. Documents, control lists of regular revision of the device. | | | |
| 05.01.012 | In the case of a co-generation unit providing heat and/or cooling to a fuel production process and excess electricity and/or excess useful heat is produced: Have the emissions from the respective conversion been taken into account correctly? | Verify whether the greenhouse gas intensity of excess useful heat or excess electricity is the same as the greenhouse gas intensity of heat or electricity delivered to the fuel production process and is determined from calculating the greenhouse intensity of all inputs and emissions, including the feedstock and $CH_4$ and $N_2O$ emissions, to and from the cogeneration unit, boiler or other apparatus delivering heat or electricity to the fuel production process.<br><br>Verify whether correct calculation formulas were applied:<br>- For bioliquids: RED II, Annex V, C. Methodology, 16, 17<br><br>- For biomass fuels: RED II, Annex VI, B. Methodology, 16, 17<br><br>Verify whether only the "economically justifiable demand" was included which means the demand | GHG files, production reports, contracts | | | |

| No. | Requirements | Verification guidance | Evidence/ Documents | Findings | Conformity | |
|---|---|---|---|---|---|---|
| | | | | | Yes | No |
| | | that does not exceed the needs for heat or cooling and which would otherwise be satisfied at market conditions. | | | | |
| 05.01.013 | If Carbon Capture and Storage (CCS) was applied, has it been applied correctly? | eccs: Quantity of CO2 captured and stored for storage during the production process<br><br>Verify whether:<br>- The carbon capture device fits the purpose of capturing carbon from the process (e.g. closed system, no leakages)<br>- The captured CO2 is sequestrated or sold<br>- Verify whether the captured CO2, applicable for CCS or CCR, has been correctly subtracted from the emissions of the audited unit.<br>- Verify whether the total emission saving for the calculation period has been evenly distributed to all outputs of the ethanol plant processing plant during the calculation period.<br><br>- CCS: Verify whether the CO2 was effectively captured and safely stored in compliance with Directive 2009/31/EC | - Production reports (e.g. CO2 captured (kg CO2/yr))<br>- On-site verification of the capture device<br>- Contracts with recipient of the CO2<br>Transparent documentation of calculation, formulas, all input data and results.<br>Check the further treatment of the product | | | |
| 05.01.014 | If Carbon Capture and Replacement (CCR) was applied, was it applied correctly? | eccr: Quantity of biogenic CO2 captured for replacement of fossil CO2 during the production process<br><br>Verify whether:<br>- The carbon capture device fits the purpose of capturing carbon from the process (e.g. closed system, no leakages)<br>- The captured CO2 is sequestrated or sold<br>- Verify whether the captured CO2, applicable for CCS or CCR, has been correctly subtracted from the emissions of the audited unit.<br>- Verify whether the total emission saving for the calculation period has been evenly distributed to all outputs of the processing plant during the calculation period. | - Production reports (e.g. CO2 captured (kg CO2/yr))<br>- On-site verification of the capture device<br>- Contracts with recipient of the CO2<br>Transparent documentation of calculation, formulas, all input data and results.<br>Check the further treatment of the product | | | |

| No. | Requirements | Verification guidance | Evidence/ Documents | Findings | Conformity | |
|---|---|---|---|---|---|---|
| | | | | | Yes | No |
| | | - CCR: Verify whether a written declaration of recipient is available, who declares how CO2 was produced previously and that fossil CO2 was replaced and due to the replacement, emissions are avoided | | | | |
| 05.01.015 | Was the sum of emissions of the processing unit correctly calculated? | Verify whether the calculation of GHG emissions for conversion was conducted according to the formula and if all relevant emissions (from raw material, upstream transport, own process emissions) have been included. Verification whether any CO2 reduction, i.e. carbon capture and storage/replacement or credits from excess electricity have been taken into account for the relevant calculation period. | Transparent documentation of calculations and results. | | | |
| 05.01.016 | Was the allocation (if relevant) of emissions and the allocation factor calculated correctly? | Verify whether the allocation of emissions is allowed (no allocation to waste and residues) and if yes, whether it took place. Please note that allocation is<br>- Mandatory for co-products (which are designated on the certificate) and emission savings (esca, eccr/eccs)<br>- Forbidden for wastes and residues.<br>Verify whether the following input data has been gathered correctly on-site and is plausible:<br>- The yearly yields for main- and co-products<br>- Water content of co-product and main product.<br>Verify whether the following data gathered from literature or databases fulfils ISCC requirements:<br>- Lower heating values (LHV) for main and co-products<br>- If available and appropriate, LHV from the RED II or ISCC 205 shall be used. Otherwise, official data sources or if not available at all, laboratory results might be used.<br>Verify whether the calculation of allocated GHG emissions was conducted according to the methodology of ISCC 205. | Documentation of all input data in production reports etc.<br>Transparent and complete documentation of information, sources and publication date as far as the data is from literature sources or databases. If not available in literature, direct measuring by a laboratory might also be appropriate. Evidence of correct analysis.<br>Transparent documentation of calculation, formulas, all input data and results. | **Please indicate relevant co- products, to which emissions have been allocated:** | | |

| No. | Requirements | Verification guidance | Evidence/ Documents | Findings | Conformity | |
|---|---|---|---|---|---|---|
| | | | | | Yes | No |
| | | Verify if emissions were allocated to co-products based on energetic value. | | | | |
| 05.01.017 | In case the processing unit is the producer of the final product: Did the system user take downstream transport emissions into account? | Emissions from transport and distribution, e td , shall include emissions from the transport of raw and semi-finished materials and from the storage and distribution of finished materials.<br>Verify whether the following input data have been gathered correctly and are plausible:<br>− Mode of transport<br>− Average transport distance loaded and unloaded per each mode of transport<br>− Total amount of transported raw material per each mode of transport<br>Verify whether the following data gathered from literature fulfils ISCC requirements:<br>− Fuel consumption loaded<br>− Fuel consumption unloaded<br>− Emission factor fuel OR<br>− Emission factor transport type<br>Verify whether transport emissions have been correctly calculated or the correct partial DDV from RED II was chosen. | Internal reporting system, information from suppliers or transporters and documentation regarding unloaded distances. Searates.com or other websites for distance calculation.<br>Documentation of information, sources and publication date as far as the data is from literature or database sources.<br>Transparent documentation of sources.<br>Transparent documentation of calculations and results. | | | |
| 05.01.018 | | Verify whether the:<br>- Conversion from kg CO2eq per dry-ton main product into emissions per MJ took place by using the LHVs from the RED II<br><br>Verify whether the calculation of final GHG emissions was conducted according to the methodology of ISCC EU Document 205. | Documentation of all input data in production reports etc.<br>Transparent and complete documentation of information, sources and publication date as far as the data is from literature sources or databases.<br>Transparent documentation of calculation, formulas, all input data and results. | | | |
| 05.01.019 | Does the emission factor for fossil methanol or other process catalysts containing methanol (e.g. potassium methylate) includes the downstream combustion emissions? | Verify whether the correct emission factor for fossil methanol or other process catalysts containing methanol (e.g. potassium methylate) that includes the downstream combustion emissions was used. Please see ISCC EU System Document 205 "Greenhouse Gas Emissions" for further information (Annex I List of emission factors and lower heating values): | GHG calculation<br>Source of emission factor | | | |

| No. | Requirements | Verification guidance | Evidence/ Documents | Findings | Conformity | |
|---|---|---|---|---|---|---|
| | | | | | Yes | No |
| | | - EF methanol including upstream and downstream combustion emissions: 1.98 kg CO2eq/kg (ISCC 205) | | | | |
| 05.01.020 | Do emissions from production of chemicals or products used in processing include the CO2 emissions corresponding to the carbon contents of fossil inputs, whether or not actually combusted in the process? | Verify whether the correct emission factors for relevant process inputs are chosen | GHG calculation<br>Sources of emission factors | | | |
| **05.02.** | **First Gathering Point, Central Office and Collecting Point Requirements** | | | | | |
| 05.02.001 | In case company applied total default values for products: Is application of the total default value in line with the relevant ISCC Japan FIT requirements? | Verify whether the GHG information fits into the category from which the total default value was chosen, and if total default value fulfils the required GHG emission savings.<br>If the material does not fulfil one of the requirements, the application of the total default value is not possible | Documentation of the GHG value.<br>Compare value with RED II default values. | | | |
| 05.02.002 | In case company applied disaggregated default values for products: Is application of the disaggregated default values in line with the relevant ISCC Japan FIT requirements? | Verify that the statement "Use of disaggregated default value" is used separately for each relevant calculation formula element. Verify whether the input material fits into the category from which the disaggregated default value was chosen. | Documentation GHG value. | | | |
| 05.02.003 | In case company applied actual GHG values: Is it ensured that the GHG values for incoming materials comply with ISCC Japan FIT requirements? | Verify that unit is kg CO2eq per dry-ton main product. Calculation of kg CO2eq per dry-ton shall be based on the moisture content measured after delivery, or if this is not known, of the maximum valued allowed in the delivery contract. | Documentation GHG value | | | |
| 05.02.004 | Have the GHG information on sustainability declarations for outgoing products of the previous certification period been stated correctly? | Verify whether separated GHG information were reported on the sustainability declarations for the different GHG emission formula elements (if applicable):<br>- Extraction or cultivation of raw materials (eec)<br>- Carbon stock change due to land use change (el)<br>- Transport and distribution (etd)<br>- Savings from soil carbon accumulation via improved agricultural management (esca)<br>Are the different GHG emission formula elements reported separately and in the correct unit? | Delivery notes, sustainability declarations, internal reporting, quantity bookkeeping | | | |

| No. | Requirements | Verification guidance | Evidence/ Documents | Findings | Conformity | |
|---|---|---|---|---|---|---|
| | | | | | Yes | No |
| | | If default values were used, verify if correct statements were made (e.g. "Use of total default value", "Use of disaggregated default value for transport & distribution" etc.).<br>If actual GHG values were used, verify if they were provided in kg CO2eq per dry-ton main product. | | | | |
| 05.02.005 | If First Gathering Point or group central office conducted the individual calculation for the supplying farmers: | Options to conduct individual GHG calculation for farmers:<br>- Individual calculation for each farmer<br>- Individual calculation for whole group if requirements for group certification are fulfilled (i.e. similar production systems)<br>Data basis for group calculation of GHG emissions is based on a sample (square root of all farmers belonging to a group). Sample takes into account different crops, regional specifics, size of individual farms and is risk based. The highest GHG value can be used for the whole group.<br>An average of different values is not possible. | GHG calculation, production reports of sampled farmers | | | |
| 05.02.006 | Has the data basis for the GHG calculation of upstream transport been determined correctly? | Verify whether the following input data have been gathered correctly and are plausible:<br>- Mode of transport<br>- Average transport distance loaded and unloaded per mode of transport<br>- Total amount of transported raw material per mode of transport.<br>Verify whether the following data gathered from literature or databases fulfils ISCC requirements (shall be based on RED II, ISCC 205 or other official sources if available or if not available shall be based on other literature or database sources):<br>- Fuel consumption loaded<br>- Fuel consumption unloaded<br>- Emission factor fuel, OR<br>- Emission factor transport type | Internal reporting system, information from suppliers or transporters and documentation regarding unloaded distances. Searates.com or other websites for distance calculation.<br>Documentation of information, sources and publication date as far as the data is from literature or database sources.<br>Transparent documentation of sources. | | | |
| 05.02.007 | Have GHG emissions of the upstream transport of sustainable biomass from the supplier to the company been correctly calculated? | Verify whether transport emissions have been correctly calculated. | Transparent documentation of calculations and results | | | |

| No. | Requirements | Verification guidance | Evidence/ Documents | Findings | Conformity | |
|---|---|---|---|---|---|---|
| | | | | | Yes | No |
| 05.02.008 | Emissions of the incoming material:<br>Has no aggregation of different GHG values for incoming raw materials taken place within the bookkeeping, even if the raw material is of the same kind and from the same origin? | Verify incoming batches in bookkeeping documents for their respective GHG values. Note that the highest GHG emission value (of the least performing batch) can also be used for the entire input (if other sustainability characteristics are identical). | Files with GHG calculations (databases, excel files, etc.)<br>Highest GHG value for all batches has been used, or verification that no aggregation/ averaging of GHG values took place<br>Files with GHG calculations (databases, excel files, etc.). | | | |
| **05.03.** | **Trader, Trader with Storage, Storage Facilities, Final Product Refinement and Logistic Centres** | | | | | |
| 05.03.001 | Do the GHG information on the incoming and outgoing sustainability declarations correspond? | Trader and storage facilities do not determine or calculate GHG emissions. They have to forward the GHG information as received from their supplier. The GHG information on incoming and outgoing sustainability declarations have therefore to correspond.<br>Note that also the highest GHG emission value (of the least performing batch) can also be used for different batches but only if the other sustainability characteristics are identical (see below). | Incoming and outgoing sustainability declarations | | | |
| 05.03.002 | Were the information on GHG emissions from transport of the sustainable product from the supplier to the recipient forwarded correctly? (Only applicable in case of individual calculation of etd) | Not necessary if the disaggregated default value for transport or the total default value is applied.<br><br>**In case of individual calculation of etd:**<br>Note: Storage facilities, traders and traders with storage do not calculate own GHG emissions for transport.<br><br>On outgoing sustainability declarations the value for etd must be forwarded as received from the supplier on incoming sustainability declarations (in kg CO2 eq per dry-ton). Relevant transport information (means of transport and transport distance) from the upstream transport (i.e. from the supplier to the trader/storage location) must be added to the outgoing sustainability declaration. If the trader/storage is also responsible to organize the transport up to the recipient, the transport information from the supplier up to the receiving operational unit have to be included. | Incoming and outgoing outgoing sustainability declarations, delivery documents, contracts | | | |

| No. | Requirements | Verification guidance | Evidence/ Documents | Findings | Conformity | |
|---|---|---|---|---|---|---|
| | | | | | Yes | No |
| | | Verification includes the correct forwarding of all necessary information as received from the supplier and relevant information of transport means and distance. | | | | |
| 05.03.003 | Has no aggregation of different GHG values for incoming materials taken place within the bookkeeping, even if the raw material is of the same kind and from the same origin? | Verify incoming batches in bookkeeping documents for their respective GHG values. Note that also the highest GHG emission value (of the least performing batch) can also be used for the entire input (if other sustainability characteristics are identical). | Incoming and outgoing sustainability declarations or Proofs of Sustainability.<br>GHG data in the physical segregation documents.<br>Files with GHG calculations (databases, excel files, etc.)<br>Highest GHG value for all batches has been used, or verification that no aggregation/ averaging of GHG values took place<br>Files with GHG calculations (databases, excel files, etc.) | | | |
| **05.04** | **Energy producers** | | | | | |
| 05.04.001 | Have emissions from energy conversion of the sustainable material to electricity/heating/cooling been calculated correctly? | For bioliquids: Verify whether RED II, Annex V, C. Methodology, 1 b. and in case of co-generation, point 16 was correctly applied by the economic operator<br><br>For biomass fuels: Verify whether RED II, Annex VI, B. Methodology, 1 d. and in case of co-generation, point 16 was correctly applied by the economic operator | Files with GHG calculations (databases, excel files, etc.)<br>Production report, reporting of outgoing material, flow meters, plant layout and process descriptions, meters and corresponding documentation, invoices.<br>Transparent and complete documentation of information, sources and publication date as far as the data is from literature sources or databases.<br>For emission factors the following sources can be used: ISCC EU System Document 205, Standard Values for Emission Factors available on European Commission Transparency Platform for Biofuels. | | | |

| No. | Requirements | Verification guidance | Evidence/ Documents | Findings | Conformity | |
|---|---|---|---|---|---|---|
| | | | | | Yes | No |
| 05.04.002 | Have non-CO2 greenhouse gases (CH4 and N2O) from the fuel in use been included in the eu factor? | Verify whether emissions have been correctly calculated or applicable default values from RED II, "non-CO2 emissions from the fuel in use" have been chosen. System Users can use a conservative approach and apply the highest value given for eu from the reference table mentioned above or values from recognised published literature can be applied. The information on emissions from "eu" needs to be forwarded together with the batch of sustainable material on the Sustainability Declaration. | Proofs of Sustainability, GHG files | | | |

| 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<br><br>(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[4] | | | 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)

[4] Please see ISCC EU System Document 102 "Governance" (chapter 10) for further information on non-conformities and sanctions