ISCC EU and ISCC PLUS Audit Procedure for Chain of Custody				
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	Within Chapters No. 2, 3 and 4 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
3.	Mass Balance		Medium	The documents of one month should be checked completely and random samples should be taken from three successive months
4.	Physical Segregation		Regular	Documents taken from random samples of three successive months should be checked
5.	Greenhouse Gas Emissions	Application of default values, disaggregated default values or actual values	Not applicable	ISCC EU: Mandatory ISCC PLUS: Only applicable in case the voluntary add-on "GHG Emissions" is applied
6.	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!

- ISCC provides audit procedures which are based on the ISCC EU and PLUS 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 (note: for auditors the audit procedures are integrated in the Audit Procedure System (APS) which is mandatory for auditors to be used in audits)
- 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
- The Renewable Energy Directive (EU) 2018/2001 is the document referred to as RED II
- This template contains certification requirements for First Gathering Points, Central Offices, Collecting Points, Processing Units, Final Product Refinement units, Logistic Centres, Warehouses and Traders. The procedure is also applicable for sample audits of 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

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 EU ☐ ISCC PLUS	
00.01.010	ISCC Contact Person: Salutation*		
00.01.011	ISCC Contact Person: Last Name*		
00.01.012	ISCC Contact Person: First Name*		
00.01.013	ISCC Contact Person: Phone*		
00.01.014	ISCC Contact Person: E-Mail*		
00.01.015	Contact details (e.g. email, phone) of relevant department within the company*		
00.01.016	Type of Operation/ Scope to be audited	☐ First Gathering Point ☐ Logistic Centre ☐ Trader ☐ Collecting Point ☐ Warehouse ☐ MTBE Plant	☐ ETBE Plant ☐ Central Office (Group of Farms/Plantations) ☐ Central Office (Group of Points of Origin) ☐ Processing Unit ☐ Trader with storage ☐ Dependent Collecting point ☐ Final Product Refinement
00.01.017	Is the Operational unit certified individually or audited as a part of a sample?	☐ Individually certified ☐ audited as a part of a sample as a storage facility, point of origin, farm/plantation, or dependent collecting point ☐ audited as part of a sample as a national trade office/limited risk distributor (LRD)	
00.01.018	ISCC Registration Number		
00.01.019	Recertification*	☐ yes ☐ no	
00.01.020	Year of initial ISCC certification*		

* Not relevant for sample audits

00.01.21 (added)	Is the date of the previous audit on / after September 1st, 2022?	☐ yes ☐ no	
00.01.022	Total annual turnover of the registered legal entity to be certified in Euro (robust and up-to-date evidence must be available to the auditor for the confirmation). The exact turnover must be indicated (appropriate rounding possible). If the exact turnover is not disclosed ISCC will charge the fees based on the highest fee classification.*		€
00.01.023 (added)	Which certification scope(s) were dropped compared to the previous certification period ?	☐ First Gathering Point ☐ Logistic Centre ☐ Trader ☐ Collecting Point ☐ Warehouse ☐ Central Office (Group of Farms/Plantations) ☐ Central Office (Group of Points of Origin) ☐ Processing Unit ☐ Trader with storage ☐ Final Product Refinement	
00.01.024 (added)	Please provide us with your National Trade Register Identifier. This is a requirement in order to uniquely identify an economic operator in the Union Database	The NTR ID is built from the NTR type and a NTR value. The NTR type is a combination of letter (e.g., for Germany it could be either DE_TRD_RGSTR_CD or DE_VAT_CD). The NTR value is a digital number, applicable to the respective Trade registers/ Tax identifiers used by respective national registers (e.g., 123456789, excluding special characters, spaces, etc.) In this example the full format of the NTR ID will be either DE_TRD_RGSTR_CD123456789, or DE_VAT_CD123456789.	
00.01.025 (added)	Is the invoicing contact the same as the company contact details above?		
00.01.026 (added)	Invoicing contact: Company name		
00.01.027 (added)	Invoicing contact: Street		
00.01.028 (added)	Invoicing contact: Street no.		
00.01.029 (added)	Invoicing contact: City, place		
00.01.030 (added)	Invoicing contact: Postal code		
00.01.031 (added)	Invoicing contact: Country		
00.01.032 (added)	Invoicing contact: Company VAT	Value-added tax number. Relevant for EU-based companies handling invoicing. Write NA if the invoicing company is not based in the EU. Each VAT starts with the EU country code, e.g., DE for Germany, BE for Belgium. After the country code, there is a number following a certain format for each country. For example, a German VAT number is DE123456789, a Belgium VAT number is BE1234567890, a Hungarian VAT number is HU12345678, while for Ireland, it is either IE1234567WA for companies or IE1234567FA for individuals.	
00.01.033 (added)	Invoicing contact person: Salutation		

00.01.034 (added)	Invoicing contact: First name	
00.01.035 (added)	Invoicing contact: Family name	
00.01.036 (added)	Invoicing contact: Email	
00.01.037 (added)	Invoicing contact: Phone number (office)	Including country code.
00.01.038 (added)	Additional email addresses for processing invoices	Write NA if the company has no extra email account for receiving invoices
00.01.039 (added)	Indicate the time period for the reporting of materials declared as sustainable within the last certification period (basis for quantity-dependent fees calculation and invoicing, please see guidance for clarification).	DD.MM.YYYY – DD.MM.YYYY
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 ☐ On-site at the address where the daily operations take place (only applicable for traders/traders with storage) ☐ Remote
00.02.004	Date of the Audit	
00.02.005 (adjusted)	Duration of the on-site audit, or duration of video call in case of remote audits (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 ☐ 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? (ISCC PLUS: Only applicable if the voluntary add-on "GHG Emissions" is applied)	☐ Total default value ☐ Disaggregated default value ☐ Actual GHG value ☐ NUTS2 value or "NUTS2-equivalent" value
00.02.010	Name of GHG expert (in case of an individual GHG calculation):*	
00.02.011	Sustainable input material(s) (according to the ISCC lists of materials)*	
00.02.012	Total amount of sustainable input material (in mt)	
00.02.013	Raw materials with country of origin (optional for ISCC PLUS):	
00.02.014	Sustainable output material(s) (according to the ISCC lists of materials)[1]	
00.02.015	Is material claimed as "ISCC Compliant"?* ISCC PLUS: Claim "ISCC Compliant" is mandatory to indicated that the entire upstream supply chain is covered by ISCC certification	☐ yes ☐ no
00.02.016 (adjusted)	Are other sustainability certification system(s) with comparable scopes used? For ISCC EU in particular those systems which are recognised under RED II are relevant and national schemes like the Italian National Schemes, Dutch Double Counting etc. For ISCC PLUS in	☐ yes ☐ no

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

	addition traceability databases for biogas/ biomethane trading (e.g. Vertogas (NL), Green Gas (UK)), for wood-based feedstocks (e.g. PEFC, FSC) and other voluntary schemes for circular and/ or bio-based industrial applications like e.g. RSPO or EuCertPlast are relevant.	
00.02.017	If other sustainability certification systems are used, specify which other systems are used	
00.02.018	Overall risk level applied during the audit (risk level regarding documentation and sampling)*	☐ Regular (risk level 1.0) ☐ Medium (risk level 1.5) ☐ High (risk level 2.0)
00.02.019	Specify major risk indicator(s) that were identified for the audit (in accordance with ISCC Risk Assessment requirements – ISCC EU Document 204 "Risk Management") and with regard to the (non-exhaustive) list of risks as provided in ISCC EU Document 204 "Risk Management"*	
00.02.020	Tools and information sources used to determine risk factor*	
00.02.021	Risk level applied regarding a flawed documentation of the operational unit (i.e. risk level for traceability).	☐ Regular (risk level 1.0) ☐ Medium (risk level 1.5) ☐ High (risk level 2.0)
00.02.022	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"	
00.02.023	Chain of Custody option applied	☐ Mass balance ☐ Physical segregation ☐ Controlled blending (can only be applied under ISCC PLUS)
00.02.024	Are electronic traceability databases (e.g. Nabisy) used?	☐ yes ☐ no
00.02.025	Voluntary Add-ons (if applicable)*	☐ No add-ons applied ☐ GHG Emissions ☐ ☐Consumables ☐ Non-GMO for Food and Feed ☐ Non-GMO for Technical Markets ☐ Electricity and Heat from Biogas Plants ☐ EN 15343 (only for ISCC PLUS)
00.02.026	Are waste or residues or waste or residue-based products handled, or processed, or sold and claimed under ISCC?	☐ Waste or residues ☐ Waste or residue-based products ☐ No wastes or residues or waste or residue-based products
00.02.027	For ISCC PLUS: If waste/residue-based raw materials or products are handled, processed or stored, please specify the origin of the feedstock	☐ circular ☐ bio-circular

00.02.028	Are both waste or residues and virgin vegetable oils (e.g. rapeseed oil, palm oil) collected, stored, processed or sold by the economic operator?	☐ yes ☐ no
00.02.029	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 ☐ yes: external storage facilities ☐ no storage facilities
00.02.030	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 ☐ One or more storage facilities are not certified
00.02.031	Please indicate the number of non-certified storage facilities*	
00.02.032	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) ☐ Medium (risk level 1.5) ☐ High (risk level 2.0)
00.02.033	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")*	
00.02.034	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)*	
00.02.035	Was an automated ARIA report generated for the certified area?[1]	☐ yes ☐ no ☐ n/a
00.02.036	If an ARIA report was generated, name the auditor who has completed the required training that assessed the ARIA report	
00.02.037	Were the results of the ARIA report taken into account in the risk assessment of the certified area?	☐ yes ☐ no
00.02.038	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 ☐ no
00.02.039	For ISCC PLUS: In case 'circular' materials are included, please indicate the type of feedstock	☐ post-consumer ☐ pre-consumer ☐ unspecified/mixed
00.02.040	For ISCC PLUS: In case 'circular' materials are included, please indicate the type of recycling operation	☐ mechanical recycling ☐ chemical recycling
00.02.041	For ISCC PLUS: In case 'circular' materials are handled: are sufficient measures and processes in place to evaluate how plastic waste will be recycled? Chemical Recycling should be applied	☐ yes ☐ no

[1] For palm plantations in Indonesia and Malaysia are required to generate automated ARIA reports. The implementation takes place in three phases:

	where mechanical recycling is not technically feasible, economically viable, leads to low-quality products or has a higher negative environmental impact.	
00.02.042 (added)	For ISCC PLUS: Please further specify the activities of this mechanical recycling process.	☐ Sorting ☐ Washing ☐ Shredding/grinding/crushing ☐ Compressing ☐ Melting/pelletizing ☐ Other: specify
00.02.043 (added)	For ISCC PLUS: In the case that waste or residue-based raw materials or products are handled. processed or stored: Please state if this material consists of or includes recycled/"circular" raw materials or products, e.g. based on mixed plastic waste.	
00.02.47 (added)	Dropped Collecting Point / Central Office scope: Total amount of outgoing material declared as sustainable under ISCC EU during the indicated period.	Amount in mt
00.02.48 (added)	Dropped Collecting Point / Central Office scope: Total amount of outgoing material declared as sustainable under ISCC PLUS during the indicated period.	Amount in mt
00.02.49 (added)	Dropped Point of Origin scope: Total amount of outgoing material declared as sustainable under ISCC EU during the indicated period.	Amount in mt
00.02.50 (added)	Dropped Point of Origin scope: Total amount of outgoing material declared as sustainable under ISCC PLUS during the indicated period.	Amount in mt
00.02.51 (added)	Dropped Processing Unit scope: Total amount of outgoing material declared as sustainable under ISCC EU during the indicated period.	Amount in mt
00.02.52 (added)	Dropped Processing Unit scope: Total amount of outgoing material declared as sustainable under ISCC PLUS during the indicated period.	Amount in mt
00.02.53 (added)	Dropped First Gathering Point / Central Office scope: Total amount of outgoing material declared as sustainable under ISCC EU during the indicated period.	Amount in mt
00.02.54 (added)	Dropped First Gathering Point / Central Office scope: Total amount of outgoing material declared as sustainable under ISCC PLUS during the indicated period.	Amount in mt
00.02.55 (added)	Dropped Farm / Plantation scope: Total amount of outgoing material declared as sustainable under ISCC EU during the indicated period.	Amount in mt
00.02.56 (added)	Dropped Farm / Plantation scope: Total amount of outgoing material declared as sustainable under ISCC PLUS during the indicated period.	Amount in mt
00.02.57 (added)	Dropped Trader / Trader with Storage scope: Total amount of outgoing material declared as sustainable under ISCC EU during the indicated period.	Amount in mt
00.02.58 (added)	Dropped Trader / Trader with Storage scope: Total amount of outgoing material declared as sustainable under ISCC PLUS during the indicated period.	Amount in mt
00.02.59 (added)	Dropped Final Product Refinement scope: Total amount of outgoing material declared as sustainable under ISCC EU during the indicated period.	Amount in mt
00.02.60 (added)	Dropped Final Product Refinement scope: Total amount of outgoing material declared as sustainable under ISCC PLUS during the indicated period.	Amount in mt
00.03.	**Collecting Point, Central Office (Group certification of Points of Origin) and Dependent Collecting Point (audited on sample basis)**	

00.03.001	From what category of Point of Origin are waste and processing residues collected?	☐ Companies/businesses (e.g. restaurants, industrial operations) ☐ Palm Oil Mill ☐ Private households ☐ Public containers ☐ Public/communal collection sites ☐ Landfill operations
00.03.002	If waste and residues are collected from companies or businesses, please specify the type of operation (e.g. restaurant, animal rendering plant, waste management company, etc.)	
00.03.003	In case the point of origin category "Palm Oil Mill" is selected: Indicate the type of waste or residue that is generated at the palm oil mill	☐ POME (Palm Oil Mill Effluent) oil ☐ PPF (Pressed Palm Fibers) oil ☐ EFB (Empty Fruit Bunches) oil ☐ PKS (Palm Kernel Shells) ☐ EFB (Empty Fruit Bunches)
00.03.004	Is the collecting point registered and supervised by a system operated by a governmental authority, which is recognised by ISCC as equivalent to ensure compliance with the ISCC waste and residue requirements?	☐ yes ☐ no
00.03.005	If the collecting point is registered and supervised by a governmental system that is recognized by ISCC, state the name of the system	
00.03.006	If the collecting point is registered and supervised by a governmental system that is recognized by ISCC, please provide specific information how the right for third parties to access the points of origin is granted (e.g. as part of a contractual agreement with the certified collecting point)	
00.03.007	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 (at least one signed self-declaration must be in place).*	
00.03.008	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 waste/residues per month and have signed the ISCC self-declaration during the 12-month period prior to the certification audit or public containers).*	
00.03.009	What is the risk level with respect to the intentional production and/or a false declaration of waste and residues (risk that products are falsely claimed to be waste or residues)?* Note: In case of palm oil mills generating POME oil, PPF oil and/or EFB oil: If the collecting point also receives fresh (virgin) oil a higher risk must be applied during the audit. Please see ISCC Guidance Document for Audits of Waste and Residues of Palm Oil Mills.	☐ Regular (risk level 1.0) ☐ Medium (risk level 1.5) ☐ High (risk level 2.0)
00.03.010	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")*	
00.03.011	Indicate how POME (palm oil mill effluent) oil is recovered at the palm oil mills, i.e. is the POME recovered from the pond ("skimmed off") or is it recovered prior to the pond in a pre-treatment step (e.g. in a centrifuge)	☐ Recovered from the pond ☐ Recovered prior to the pond
00.03.012	How many points of origin have been audited based on a sample? (if applicable)*	

00.03.013	If POME oil/EFB oil and/or PPF oil is collected from palm oil mills: Please indicate the number of palm oil mills that are individually certified as point of origin.				
00.03.014	If POME oil/EFB oil and/or PPF oil is collected from palm oil mills: Please indicate the number of palm oil mills that are not individually certified as point of origin.				
00.03.015	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 ☐ no		
00.03.016	Indicate the total number of dependent collecting points used.* (A list of all dependent collecting points including address data must be provided to ISCC.)				
00.03.017	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) ☐ Medium (risk level 1.5) ☐ High (risk level 2.0)		
00.03.018	Indicate if the collecting point or any of the dependent collecting points treat the collected material mechanically (e.g. filtration, sedimentation)		☐ Collecting point ☐ Any of the dependent collecting points ☐ No mechanical treatment		
00.03.019	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")*				
00.03.020	How many dependent collecting points have been audited based on a sample?*				
00.03.021	Material claimed as sustainable under ISCC collected during the previous certification period:*				
	Sustainable material collected during the previous certification period	Country/countries of origin	Only for ISCC PLUS: Raw material category[2]	Amount per incoming sustainable material	
-					mt
-					mt
-					mt
-					mt
-					mt
00.03.022	Total amount of sustainable input material collected from points of origin under the ISCC self-declaration*				
00.03.023	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

[2] The raw material categories are "bio", "bio-circular", and "renewable". Descriptions of these categories can be found in the ISCC PLUS System Document under point 5.3.

-							mt
-							mt
-							mt
	Total amount of outgoing material declared as sustainable under each ISCC System during the indicated period[3].						
-	ISCC System	Total Amount		Amount in words		Start of period	End of Period
00.03.024	ISCC EU		mt				
00.03.025	ISCC PLUS		mt				
00.03.026 (added)	For ISCC PLUS: Is potential ocean-bound plastic to be certified?				☐ yes ☐ no		
00.05.	**Processing Units**						
00.05.001	Specify the Type of Processing Unit				☐ Biodiesel Plant ☐ Biogas Plant ☐ Biomethane Plant ☐ Co-Processing Plant ☐ Converter ☐ Cracker ☐ Crushing Plant ☐ Ethanol Plant ☐ HVO Plant ☐ Mechanical Recycling Plant ☐ Melting Plant ☐ Methanol Plant ☐ Oil Mill ☐ (Plastic) Waste Processor ☐ Polymerization Plant ☐ Pulp Mill ☐ Pyrolysis Plant ☐ Refinery ☐ Specialty Chemical Plant ☐ Sugar Mill ☐ Treatment Plant (waste/residues) ☐ Electrolysis Plant		

[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.

		☐ Energy Producer (installation producing electricity, heating, and/or cooling) ☐ Other – Please specify:
00.05.002	Is the processing unit used by the feedstock owner under a tolling agreement?	☐ yes ☐ no
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	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 biofuel/bioliquid/biomass fuel (i.e. no further processing required)?	☐ yes ☐ no
00.05.006	ISCC EU: For producers of final biofuel, bioliquid, or biomass fuel: Information on when the fuel producer started operation (i.e. once the physical production of the fuel has started)	Please state the date of the initial operation of the processing unit: _____(dd/mm/yyyy)
00.05.007	ISCC EU: For installations producing electricity, heat or cooling from biomass fuels: Information on when the energy producer started operation (i.e. operation once the physical production of heat, cooling or electricity from biomass fuels has started)	Please state the date of the initial operation of the installation: _____(dd/mm/yyyy)
00.05.008	What type of GHG information is received for the incoming sustainable material (multiple choice possible)? ISCC PLUS: Only applicable if add-on "GHG Emissions" is applied	☐ Total default value ☐ Disaggregated default value ☐ Actual GHG value
00.05.009	Are methane capture devices in place (e.g. in case of palm oil mills)?	☐ yes ☐ no
00.05.010	Specify the material (feedstock specific) to be produced in the next certification period (e.g. biodiesel (soybean))	

	Input Material	Output Material	GHG option. Indicate the option according to question 00.05.08[4]	Processing emission value in kg **CO2eq/dry-ton**[4]	Total GHG emission value in **gCO2eq/MJ**[4]. Only relevant for final fuels.	GHG emission savings (%)

00.05.011	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	Only for ISCC PLUS: Raw material category[3]	Amount per outgoing sustainable material	
-				mt				mt

[4] Under ISCC PLUS, these columns are only relevant if the add-on "GHG Emissions" is applied.

-				mt				mt
-				mt				mt
-				mt				mt
-				mt				mt
-	Total amount of outgoing material declared as sustainable under each ISCC System during the indicated period[3].							
-	ISCC System	Total Amount		Amount in words		Start of period	End of Period	
00.05.012	ISCC EU		mt					
00.05.013	ISCC PLUS		mt					
00.05.014	Have Carbon Capture and Storage (CCS) and/or Carbon Capture and Replacement (CCR) been applied?				☐ Carbon Capture and Storage (CCS) has been applied ☐ Carbon Capture and Replacement (CCR) has been applied ☐ No			
00.05.015	Does the processing unit use renewable electricity as a raw material to produce sustainable outputs? Note: this does not apply for use of renewable energy as a process input, i.e. if the plant uses renewable energy to operate, but only if the renewable electricity can be considered a raw material in the process, e.g. in electrolysis processes				☐ yes ☐ no			
00.05.016	Is the processing of biogenic and fossil input materials carried out simultaneously (co-processing)?				☐ yes ☐ no			
00.05.017	In case of co-processing: Indicate the type of co-processing facility (e.g. FCC unit or Hydrotreater)							
00.05.018	In case of co-processing: Indicate the type of fossil input material(s)							
00.05.019	In case of co-processing: Indicate the type of sustainable bio-based input material(s)							
00.05.020	For ISCC EU: In case of co-processing: Specify the method used to determine the bio-yield.				☐ Energetic determination ☐ Determination through efficiency/losses of a process ☐ 12C / 14C analyses			
00.05.021	For ISCC PLUS: in case of mass balancing: Specify the mass balancing approach used to determine the sustainable share				☐ Mass determination ☐ Energetic determination ☐ Trace-the-Atom ☐ 12C / 14C analyses			
00.05.022	Type of attribution of sustainable bio-output				☐ Equal to all products ☐ To one specific product:			
00.05.023	For ISCC PLUS: Options for Attribution (respective outputs shall be listed):				☐ Attribution to one output: ☐ Attribution to several outputs:			
00.05.024 (added)	For ISCC PLUS: Is the Processing Unit handling certified CO2?				☐ yes ☐ no			
00.05.025 (added)	For ISCC PLUS: Is oxygen or nitrogen from ambient air a reactant in the production process? Verify if oxygen and nitrogen are part of the chemical reaction. Verify if oxygen and nitrogen is coming from ambient air. Check the supplier declaration stating oxygen or nitrogen coming from ambient air.				☐ yes ☐ no			

	Check process description, production data, supplier declaration	
00.05.026 (added)	For ISCC PLUS: Is the origin of the CO2 clearly stated? (Biogenic, Post-Industrial, Atmospheric)	Choose: Biogenic, Post-industrial Atmospheric
00.05.027 (added)	For ISCC PLUS: Is material received from a certified limited risk distributor (LRD)?	☐ yes ☐ no
00.05.028 (added)	For ISCC PLUS: Is the pre-consumer material recycled internally or externally?	Choose: internally externally
00.05.029 (added)	For ISCC PLUS: Where is the pre-consumer material originating from?	Choose: ISCC certified material non ISCC certified material
00.05.030 (added)	For ISCC PLUS: Which additional processing step(s) is/are performed?	Check which are processes involved in an additional processing step to be claimed as "circular". Examples of processes involved in an additional processing step include: > Melting > Extrusion > Regranulating > Compounding
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 ☐ Individual Farms ☐ 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 Principle 1)?	☐ Regular (risk level 1.0) ☐ Medium (risk level 1.5) ☐ 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 principles 1-6.	
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	Are the supplying farms/plantations covered by European Cross Compliance?				☐ yes ☐ no				
00.06.012	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 ☐ No LUC was detected				
00.06.013	Specify the total agricultural area of all ISCC compliant smallholders.				☐ 1-500ha ☐ 500-5.000ha ☐ 5.000-20.000ha ☐ >20.000				
00.06.014	Specify the total agricultural area of all ISCC compliant individual farms.				☐ 1-500ha ☐ 500-5.000ha ☐ 5.000-20.000ha ☐ >20.000ha				
00.06.015	Specify the total agricultural area of all ISCC compliant plantations.				☐ 1-500ha ☐ 500-5.000ha ☐ 5.000-20.000ha ☐ >20.000ha				
00.06.016	Specify the type of biomass received as sustainable under ISCC from farms/plantations				☐ Main crop ☐ Intermediate crop[5] ☐ Agricultural (crop) residue				
00.06.017	Biomass received as sustainable under ISCC from farms/plantations since the previous certification audit:								
-	Incoming sustainable biomass	Main crop	Intermediate crop	Crop residue	Country of origin	Total field size per biomass		Amount per biomass	
-		☐	☐	☐			ha		mt
-		☐	☐	☐			ha		mt
-		☐	☐	☐			ha		mt
-		☐	☐	☐			ha		mt
-		☐	☐	☐			ha		mt
00.06.018	Indicate the total amount of sustainable biomass received from farms/plantations under the ISCC self-declaration.								
00.06.019	Biomass supplied as sustainable under ISCC since the previous certification audit:								

[5] Intermediate crops can include catch crops, cover crops or ley crops. They are fast-growing and are planted outside the period in which the main crops are cultivated. Intermediate crops are planted either to be marketed (e.g. as fodder for livestock) or to improve the soil fertility of the arable land for main crops. See ISCC EU Document 201 "System Basics" for further information

-	Biomass supplied as sustainable during previous certification period						Amount per biomass	
-								mt
-								mt
-								mt
-								mt
	Total amount of outgoing material declared as sustainable under each ISCC System during the indicated period[3].							
-	ISCC System	Total Amount		Amount in words		Start of period	End of Period	
00.06.020	ISCC EU		mt					
00.06.021	ISCC PLUS		mt					
00.08.	**Trader, Trader with storage, Logistic Center, Warehouse. This part also applies to Storage Facilities and national sales offices/limited risk distributors (ISCC PLUS only) that are audited on sample basis**							
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
00.08.002	Outgoing 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	Is gaseous biomass (e.g. biogas or biomethane) handled, stored or sold as sustainable under the ISCC certificate?			☐ yes ☐ no				
00.08.004	Please indicate the type(s) of sustainable materials traded (only applicable for materials traded on a "paper basis").			☐ Raw material ☐ Intermediate products ☐ Final products				
-	Total amount of outgoing material declared as sustainable under each ISCC System during the indicated period.[3]							
-	ISCC System	Total Amount		Amount in words		Start of period	End of Period	
00.08.005	ISCC EU		mt					

00.08.006	ISCC PLUS		mt				
00.09.	**Final Product Refinement (only applicable under ISCC PLUS)**						
00.09.001	Information on material claimed as sustainable under ISCC received (i.e. supplied by converters) during the previous certification period:						
-	Materials received as sustainable (incoming)					Amount per sustainable material received	
-							mt
-							mt
-							mt
-							mt
-							mt
00.09.002	Outgoing materials declared as sustainable under ISCC during the previous certification period:						
-	Materials declared as sustainable (outgoing)				Only for ISCC PLUS: Raw material category[2]	Amount per outgoing sustainable materials	
-							mt
-							mt
-							mt
-							mt
-							mt
00.09.003 (adjusted)	What kind of product refinement has been applied?			☐ Blowing or forming from a preform (if the process does not use a preform, the scope processing unit is necessary) ☐ Cutting ☐ Labelling ☐ **Assembling** ☐ Printing (e.g. the ISCC logo on pack) ☐ Sealing ☐ Filling ☐ Other – please specify_____			
	Total amount of outgoing material declared as sustainable under each ISCC System during the indicated period.[3]						
-	ISCC System	Total Amount		Amount in words		Start of period	End of Period
00.09.004	ISCC PLUS		mt				
00.09.005 (added)	If applicable, is the company the group head of a FPR group certification?			☐ yes ☐ no			
00.09.006 (added)	What FPR activities are outsourced?			Choose: - Blowing or forming from a preform (if the process does not use a preform, the scope processing unit is necessary) - Cutting - Labelling			

		- Assembling - Printing - Sealing - Filling - Other - please specify_____

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-	Material flow charts, process descriptions. Production reports, organization charts, etc.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		products, waste and residues and losses within the process, flow charts etc.				
01.01.009	Are sufficient procedure descriptions with respect to sustainability requirements available for all critical control points?	Verify procedures (e.g. regarding sustainability requirements, traceability, mass balance, GHG calculation etc.) at critical control points (e.g. raw material sourcing, conversion process, logistics of incoming and outgoing goods, inventory control, sales and distribution, quality assurance, warehouse bookkeeping, weighbridge, etc.)	Material flow charts, standard operating procedures, job and responsibility descriptions, organization chart, contracts with service providers/ subcontractors			
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. Mass Balances must be submitted to the certification body/auditor prior to the audit. If certain documents (e.g. weighbridge tickets) are not available prior to the audit, availability (in a timely manner) must be ensured during the audit. Records (e.g. weighbridge tickets, contracts, etc.) must ensure a comprehensible link to products and deliveries. Please be aware that the documentation is the basis for the risk assessment conducted by the external (certification body) auditor.	- Plant operation permit, plant layout plan, silo plan, tank plan, silo/warehouse capacity, tank capacity, - Weighbridge tickets, delivery notes, bill of lading, sustainability declaration/Proof of Sustainability or other documents for incoming and outgoing sustainable material, - Periodical reporting on opening and closing stock for incoming and outgoing sustainable and non-sustainable material, - List and corresponding contracts with relevant subcontractors, service providers (e.g. warehouses, dependent collectors, etc.), - Report and action plan of the last/previous external audit (n.a. during first certification), - Mass balance system/ calculation, - 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 waste/residues, losses and co-products (if relevant and applicable e.g. for processing units), - Written commitment by the management to comply with the requirements of the ISCC system.			
01.01.012	Are all necessary documents, records, reports, information and data according to ISCC 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: 1. Regular risk: above-mentioned documents are accurately managed, up to date, complete and accessible without problems 2. Medium risk: above-mentioned documents are not managed accurately and are not accessible without problems 3. High risk: above-mentioned documents are not up to date and not complete. Note: The use of other certification schemes must be taken into account appropriately during the risk assessment (certification under multiple schemes at the same time may be one of the factors for a higher risk). The result of the risk assessment drives the audit intensity with respect to traceability, mass balance and documents to be verified during the audit: Regular risk: auditor must check a random document sample from three successive months Medium risk: auditor must check a random document sample from three successive months plus documents from one complete month High risk: auditor must check documents of three successive months completely.	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
		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. Verify the scopes of those certifications. Check if all relevant information are available, including mass balance data, sustainability declarations, GHG calculations and the auditing reports from previous audits are available	Certificates of other schemes, website/databases of other schemes. Quantity bookkeeping, mass balances, sustainability declarations/delivery documents issued under other schemes, GHG calculations, audit reports			
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 (ISCC EU: certification systems recognised under RED II)?	Check which other sustainability certification schemes have been used within the previous 12 months. Check if certificates have been withdrawn within the previous 12 months. Verify that the operational unit is currently (at the date of the audit) not blacklisted by another sustainability certification scheme. Note: If an economic unit is suspended or excluded from certification by another sustainability certification system, certification under ISCC is not possible, until the suspension or exclusion expires (see ISCC 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			
01.01.018	ISCC EU only: Did the system user submit to ISCC the reporting template as provided by	Verify if the reporting template was submitted to ISCC. Verify if the system user has received the	Confirmation email from ISCC			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	ISCC on the amounts of sustainable raw materials and/or final biofuels certified in the previous calendar year? (Note: Only applicable for Farms/Plantations, Points of Origin, First Gathering Points, Central Offices, Collecting Points and Processing Units, producing final biofuel. This reporting is part of a report that ISCC must send annually to the European Commission. See ISCC EU Document 102 "Governance" for further information)	confirmation email from ISCC confirming that the reporting obligation was fulfilled.				
01.01.019	ISCC EU only: Is it ensured that the reporting template contained complete and truthful information? (Note: Only applicable for Farms/Plantations, Points of Origin, First Gathering Points, Central Offices, Collecting Points and Processing Units, producing final biofuel.)	Check the summary of reported amounts provided by ISCC, if the information reported to ISCC was complete and correct (compare with mass balance and other relevant documents).	Confirmation email from ISCC, Summary of amounts reported to ISCC (provided by ISCC together with the confirmation email), mass balance			
01.01.020	Are the current ISCC terms of use available and signed?	Verify if the current and signed ISCC terms of use are available and signed. Note: The signature is solely for the purpose of improving compliance. Changes to the Terms of Use become binding for the System User in accordance with the relevant provisions of the Terms of Use.	Signed, current ISCC terms of use			
01.01.021	Is a signed statement from an eligible and high-level member of the staff available confirming awareness that multiple accounting is not allowed?	To minimise the risk of multiple accounting an eligible and high-level member of staff of the economic operator issuing sustainability declarations has to sign a statement/declaration confirming the awareness that multiple accounting is not allowed (see ISCC EU Document 203 "Traceability and Chain of Custody")	Signed statement			
01.01.022 (added)	For ISCC PLUS: Does the system user comply with the laws, ordinances, directives and ratified treaties, for the country that the certified site(s) is(are) located/operate in, for waste disposal and treatment, air, water and soil emissions/pollutions?	Verify that the system user is meeting the national requirements for waste disposal and treatment Verify that the system user does not exceed the allowed limits for air, water and soil emissions/pollutions.	Reporting to governmental bodies, environmental reporting, audit reports			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
01.01.023 (added)	For ISCC PLUS: Are the ISCC certified raw materials processed/handled without leading to any type of additional emissions, pollutions and/or health hazards?	Verify that the processing of ISCC raw material does not lead to additional air, water, soil emissions/pollutions and/or to health hazard	Reporting to governmental bodies, environmental reporting, audit reports			
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). For a certification as first gathering point at least one farm or plantation must be on the list. 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). 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 the forms are available. At least one self-declaration / self-assessment form must be available during the audit. Verify if corrective actions have been defined by farmer (if non-conformities were detected).	ISCC self-declaration/ self-assessment forms, list of farms/plantations			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		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. 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. 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: 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. Evaluate risks by looking at risk factors such as: - Proximity to and/or overlap with no-go areas - Land conversion shortly before/after January 1st 2008 - Production on slopes, fragile or problematic soils - Factors significantly influencing the output per acreage and per Hectare - Results from previous external audits - Results of internal audit Classify the risk according to one of the three risk levels: - Regular (Risk factor 1.0) - Medium (Risk factor 1.5)	List and locations of farms or plantations			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		- 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. 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. The sample size must be doubled if one or more farms/plantations refuse to participate in the audit or do not pass the audit. 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 Factors to be taken into account when selecting the individual farms/plantations for sampling include: - Type of raw material - Different size of suppliers - Geographical location 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			
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. In case one or more entities from the sample have a negative audit result the sample must always be doubled. 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			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
01.02.010	If required, was an automated ARIA report generated for the certified area? (Note: Only appliable when palm plantations in Indonesia or Malaysia are covered by the certification)	Verify if an ARIA report was generated for the area covered by certification. Note: For palm plantations in Indonesia and Malaysia it will become mandatory to generate automated ARIA reports. The implementation takes place in three phases: Phase 1 Voluntary: 1st November 2022-31st January 2023: The generation of ARIA reports is entirely voluntary for audits taking place in this period Phase 2 Transition: 1st February 2023-30th April 2023: The use of ARIA is recommended for certification audits taking place in this period. Phase 3 Mandatory: Starting 1st May 2023: For certification audits taking place after this date the ARIA report is a mandatory requirement	ARIA report for the area covered by certification			
01.02.011	In the ARIA report, did the total number of polygons in the report correspond to the number of farms/plantations covered by the certification? (Note: Only appliable when palm plantations in Indonesia or Malaysia are covered by the certification)	Compare the number of polygons with the number of plantations that are covered by the certification	Number of polygons in the ARIA report, list of plantations that signed a self-declaration			
01.02.012	In the ARIA Report, did the total area of the polygons in the report correspond to the combined area of the farms/plantations covered by the certification? (Note: Only appliable when palm plantations in Indonesia or Malaysia are covered by the certification)	Compare the polygons in the report with the available information about the area of the farms covered by the certification, e.g. in maps, land register, other documents that connect legal ownership or lease with the respective land	Polygons in ARIA report, maps, contracts, land register, etc.			
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). For the certification of a collecting point, at least one point of origin must be on the list (of	List of points of origin			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		compliant points of origin with signed self-declaration)				
01.03.002	Is it ensured that points of origin generating more than 10 metric tons of waste or residues 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 waste/residue material per month. Basis for the 10 metric tons per month is the output of waste/residues during the last year. Points of origin producing more then 10 metric tons of waste/residue material per month must be checked on-site based on a sample. If more than 120 tons of waste/residues have been produced/collected during the previous year the point of origin falls into the sample. 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. Verify if corrective actions have been defined by point of origin (if non-conformities were detected). Note: Points of origin, which are certified individually, do not need to provide a self-declaration.	ISCC self-declaration forms, list of points of origin			
01.03.004	Did a risk assessment take place with respect to the intentional production and/or a false declaration of waste and residues (risk that products are falsely claimed to be waste or residues)?	Risk assessment to be conducted by the external CB auditor: Evaluate the risk by taking into account regional specifics, involvement of local experts, utilisation of databases and other sources. See also ISCC EU Document 204 "Risk Management" for further information on the identification and evaluation of risks. Evaluate risks by the looking at risk factors such as: - Size of the point of origin				

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		- Type of point of origin (e.g. restaurant, plant, public container, community collecting site, etc.) - Type of waste/residue material - Location and distance to the Collecting Point (e.g. different country) - Indication on non-conformities e.g. by media or other reports, stakeholder complaints, etc. Classify the risk according to one of the three risk levels: - Regular (Risk factor 1.0) - Medium (Risk factor 1.5) - 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 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. 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 located. Several public containers located at the same address shall be audited as one sample. 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 requirements for waste and residues. 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.				

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		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. 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 Factors to be taken into account when selecting the individual points of origin for sampling include: - type of material - type of operation (e.g. restaurant, industrial operator, plant, public container, community collecting point, etc.) - amount of material produced/supplied - location/country of the point of origin - indication on non-conformities The selected points of origin should represent operations with different criteria (if possible). 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.			
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? The auditor may increase the sample size during the audit if this is needed to gain a representative understanding. 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			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
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? The auditor may increase the sample size during the audit if this is needed to gain a representative understanding. 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	Are individual mass balances kept for each dependent collecting point?	Check if separate mass balances according to the ISCC requirements are available for each site.	Mass balances			
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. 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 collecting point (see ISCC EU Document 102 "Governance").	ISCC certificate database on the website, including list of suspension periods and excluded companies			
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.	List of warehouses/storage facilities, audit reports			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Note: Storage facilities, which are certified individually or as part of a logistic center do not fall into the sample.				
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. 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"). 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	Are individual mass balances kept for each external storage facility?	Check if separate mass balances according to the ISCC requirements are available for each site.	Mass balances			
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 are going out. Verify if tanks, silos, etc. are actually located according to the layout plan.	Layout plan, on-site visit			
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	Inventory, reporting to client			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		incoming and outgoing material correctly. Check if there are clear procedures available.				
01.06	**National sales offices/limited risk distributors (LRD) (only for ISCC PLUS)**					
01.06.001	Are the specifications for LRDs fulfilled?	Verify if national sales offices • are part of the corporate group as group head (certificate holder has at least 50% equity share) • are part of the central material flow documentation system of the corporate group in a way that all relevant data can be approached from the certificate holder headquarter • only act as a paper trader, meaning they buy and sell the certified material in the central system while the physical flow of the material is straight from the production unit to the customer. The last processing unit having a contract with the group head and/or LRD issues the sustainability declaration to the recipient of the physical material respectively (the LRD does not issue any delivery documents and/or sustainability declarations) • only sells products produced by a processing unit that is part of the corporate group and invoices these upon selling • must not be active for other companies, i.e. trader is contracted as sole provider of distribution for the manufacturing company • can be linked to the corporate group via publicly available information (e.g. annual financial reports)	Central data management system Database accounts, production reports, delivery documents, sustainability declarations, contracts, invoices List of group head stating national sales offices/LRD Publicly available information, website, corporate reports			
01.06.002	Does the group head hold a list of all national sales offices?	Check the name and address of related companies. Verify if the certificate holder has at least 50% equity share in the concerned legal entities.	List of group head stating national sales offices/LRD, publicly available information, website, corporate reports, internal management system			
01.06.003 (added)	For LRD: Is the dispatch of product linked to a LRD invoice?	Check if there's a link between the LRD invoicing and the dispatch of product at the	Check if there's a link between the LRD invoicing and the dispatch of product at			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		processing unit. It needs to be ensured that the customers of the sustainable material are aware under which ISCC certificate the LRD is covered, in order to be able to check the certificate's validity on the ISCC homepage. For this, the verified list can be provided to clients of LRDs. In case additional LRDs are added between two ISCC PLUS audits, check if this was reported to the CB. The updated list shall be provided to ISCC by the CB.	the processing unit. It needs to be ensured that the customers of the sustainable material are aware under which ISCC certificate the LRD is covered, in order to be able to check the certificate's validity on the ISCC homepage. For this, the verified list can be provided to clients of LRDs. In case additional LRDs are added between two ISCC PLUS audits, check if this was reported to the CB. The updated list shall be provided to ISCC by the CB.			
01.07.	**Group head under FPR group certification (only for ISCC PLUS)**					
01.07.001 (added)	Are the specifications for group certification under FPR fulfilled?	Verify if the FPR group head - is certified under the scope FPR - is always the legal owner of the certified material - has a contract with the service provider (if the service provider is an external company) - is aware of all the processes relevant for the certified material at the group member's site - can verify that no further outsourcing has been taken place - physically sends the certified material to the group member	Cerificate of FPR group head, contracts, process descriptions, delivery notes			
01.07.002 (added)	Is the documentation of the ISCC certified material kept correctly for each group member individually?	Verify if - the mass balance and all other relevant documentation for each outsourced site are controlled and recorded correctly - the physical flow of the certified material is documented correctly - all outsourced activities are recorded and kept in a list that is provided to ISCC - self-declarations for outsourcing are signed and collected - an outsourcing agreement with each group member is in place	Correct mass balance calculation, flow of material, signed self-declaration for outsourcing, outsourcing agreement			
01.07.003 (added)	Are the requirements for group members in place?	Verify that group members - did not make unauthorised use of the ISCC logos and claims - keep records of inputs, outputs, activities and	Logos and claims use, records, delivery notes, outsourcing agreement			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		delivery documentation associated with all material covered by the outsourcing agreement with the certificate holder				
01.07.004 (added)	In case an average claim was made, are all requirements for an average claim in place?	Verify if - the average claim was calculated for the same product only - the average share of certified material in the final product is calculated correctly	Mass balances of relevant sites, delivery notes, ERP system, logos and claims used			
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%			
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 EU RED II or ISCC 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. If relevant: Compare the amount of incoming and outgoing material claimed as "ISCC compliant".	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,	Delivery documents / sustainability declarations, certificates of suppliers, certificate database on ISCC website, self-declarations			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		i.e. during suspension periods the supplier cannot provide material as sustainable. Note: If the supplier is a farm/plantation/point of origin a self-declaration can substitute a certificate. Note: Under PLUS the whole upstream supply chain has to be ISCC certified				
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 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" and for ISCC PLUS the latest version of the ISCC PLUS System Document. 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 outgoing deliveries of sustainable material have been covered by a valid certificate. Note: Suspension periods (current and completed) are indicated in the certificate database of the ISCC website	Delivery documents, certificate, proofs of sustainability, sustainability declarations, certificate database on 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. Verify that no sustainability declaration or proof of sustainability has been issued together with the	Mass balance, delivery notes, sustainability declarations, proof of sustainability			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		issuance of a proof in a database of a Member State (e.g. Nabisy).				
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. Verify if the incoming or outgoing sustainability declarations or proofs of sustainability were adjusted or cancelled correctly and if this reflected in the mass balance accordingly. 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).	Mass balance, 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. 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 electronic traceability databases (e.g. Nabisy), is ensured that the amounts in the database are backed with respective documentation?	Check the accounts of electronic databases used. Verify if the amounts handled within such databases are backed by respective documentation (e.g. delivery documents, contracts, etc.).	Database accounts, contracts, delivery documents			
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	Check all relevant database accounts. Compare the amounts in the database with the amounts produced, the amounts sold and (if applicable) the mass balance.	Database accounts, production reports, delivery documents, sustainability declarations			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	than once (e.g. with electronic PoS and a paper document).					
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	ISCC EU: Is it ensured that all suppliers of wastes and/or residues or waste/residue based products are certified, and that the certification scheme is accepted by ISCC for deliveries of waste/residue based material?	Check incoming sustainability declarations and certification systems of suppliers of waste/residue (based) material and verify if accepted by ISCC.	Sustainability declarations, delivery notes, lists of suppliers, certificates of suppliers, ISCC system updates, ISCC website			
02.01.015	ISCC PLUS: Do the incoming and outgoing ISCC sustainability declarations or proofs of sustainability contain the claim that the material is "ISCC Compliant"?	Verify whether the incoming and outgoing sustainability declarations/proofs of sustainability contain the claim "ISCC Compliant" Note: The claim "ISCC Compliant" can be made for outgoing deliveries if the ISCC certified operator has received an equivalent amount of incoming material with the statement "ISCC Compliant" on the Sustainability Declaration.	Incoming and outgoing sustainability declarations, proofs of sustainability, mass balance			
02.01.016 (added)	Does the system user deliver biomass and biofuels to Japan?					
02.01.017	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"). E.g. - Did the System User receive explicit approval from ISCC to set up ISCC related logos and claims? - Does the claim reflect the applied chain of custody option? - Is the correct logo applied (on/off product)? - Was the equivalent amount of sustainable input material sourced as claimed for outgoing product?	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			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Note: If mass balancing was applied, claims cannot reference the content of the output without referring to the CoC option				
02.01.018	ISCC PLUS: For cases in which final buyers do not require a sustainability declaration (e.g. retail), is there sufficient evidence to verify outgoing amounts of sustainable products sold and respective claims made?	Verify if the correct amounts that were declared as ISCC-certified to non-certified entities were taken into account in the mass balance calculation. Documentation must at least refer to evidence on sustainability characteristics in other types of delivery documents as well as bookkeeping requirements for the mass balance(s). Preferably sustainability declarations are issued for internal purposes.	Internal data bank, delivery notes, product information sheets, invoices, contracts, etc.			
02.01.019	In case of biomethane (producers, processors and/or traders): Is it ensured that the statement was signed to confirm that no multiple claiming of sustainability characteristics is taking place?	Check if the statement is up-to-date and signed by a competent member of staff All elements of the supply chain that produce, trade, consume or further process (e.g. liquify) biomethane must sign a declaration to confirm that no multiple claiming of sustainability characteristics that are assigned to specific batches of biomethane is taking place. See ISCC EU Document 203 "Traceability and Chain of Custody"). A template of this statement is available on the ISCC website.	Up-to-date and signed statement available for audit			
02.01.021 (added)	Add-on EN 15343: Do the delivery notes or sustainability declarations for incoming sustainable material comply with the ISCC and EN 15343 requirements and is the information consistent with information in the reporting system?	Is the history of waste indicated? (E.g. Has known contact with hazardous substances taken place?) Is the sorting process indicated? Is the pre treatment indicated (e.g. washing, grinding, …)? Is information on tests been carried out before processing indicated? (E.g. tests according to EN 15347) Are the records of process variables/parameters available? Is information on tests been carried out after processing indicated? (E.g. tests according to EN 15342, EN 15344, EN 15345, EN 15346, EN 15348)	Delivery notes, sustainability declarations for mechanical recycling according to EN 15343			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
02.01.022 (added)	Add-on EN 15343: Do the delivery notes or sustainability declarations for outgoing sustainable material comply with the ISCC and EN 15343 requirements and is the information consistent with information in the reporting system?	Is the history of waste indicated? (E.g. Has known contact with hazardous substances taken place?) Is the sorting process indicated? Is the pre treatment indicated (e.g. washing, grinding, …)? Is information on tests been carried out before processing indicated? (E.g. tests according to EN 15347) Are the records of process variables/parameters available? Is information on tests been carried out after processing indicated? (E.g. tests according to EN 15342, EN 15344, EN 15345, EN 15346, EN 15348)	Delivery notes, sustainability declarations for mechanical recycling according to EN 15343			
02.01.023 (added)	ISCC PLUS deliveries of biomass and biofuels to Japan: Do the incoming and outgoing delivery notes, sustainability declarations or proofs of sustainability contain the specific information on the GHG emissions?	Note: For deliveries to Japan under ISCC PLUS specific information on GHG emissions are requested. See ISCC PLUS 201-1 "Guidance for Deliveries of Biofuels to Japan". It is not necessary to apply the add-on "GHG emissions". 1) For deliveries of sugar cane and sugar cane based ethanol from Brazil • Statement: "Use of Japanese default value for Brazilian ethanol (sugar cane)" • Statement: el = 0 (zero) 2) For deliveries of corn and corn based ethanol from the U.S. • Statement: "Use of Japanese default value for U.S. ethanol (sugar corn)" • Statement: el = 0 (zero)	Delivery notes, sustainability declarations, proofs of sustainability for incoming sustainable material, reporting system			
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. Compare deliveries, self-declarations and the list of farms/plantations.	Self-declarations, delivery notes, weighbridge tickets, contracts, list of farms/plantations			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
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 (adjusted)	Is it ensured that the material collected is eligible for certification as a waste or residue raw material under ISCC?	Verify if the material is eligible for certification as a waste or residue raw material. Check if the material is included on the relevant ISCC list of materials (ISCC EU or ISCC PLUS). For PoOs that are processing units/palm oil mills, the verification by the Collecting Points must be done for each individual PoO. For other PoOs (e.g. UCO restaurants), the plausibility of the overall amounts of each waste or residue raw material collected from the points of origin must be checked. This includes that e.g., noticeably high amounts or round numbers need to be verified. In the audit, it should be verified that documents and/or processes are available, which serves as the proof that the Collecting Point has conducted effective plausibility checks of the material received from PoOs.	ISCC EU or ISCC PLUS list of materials, delivery documents			
02.03.002 (adjusted)	Is it ensured that sustainable waste/residue material 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. For PoOs that are processing units/palm oil mills, the verification by the Collecting Points must be done for each individual PoO. For other PoOs (e.g. UCO restaurants), the plausibility of the overall amounts of each waste or residue raw material collected from the points of origin must be checked. This includes that e.g., noticeably high amounts or round numbers need to be verified. In the audit, it should be verified that documents and/or processes are available, which serves as the proof that the Collecting Point has conducted effective plausibility checks of the material received from PoOs.	Self-declarations, delivery notes, waste transfer notes, contracts, list of points of origin			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
02.03.003 (adjusted)	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: 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. For PoOs that are processing units/palm oil mills, the verification by the Collecting Points must be done for each individual PoO. For other PoOs (e.g. UCO restaurants), the plausibility of the overall amounts of each waste or residue raw material collected from the points of origin must be checked. This includes that e.g., noticeably high amounts or round numbers need to be verified. In the audit, it should be verified that documents and/or processes are available, which serves as the proof that the Collecting Point has conducted effective plausibility checks of the material received from PoOs.	List of points of origins, documentation of verification efforts, e.g. websites, telephone numbers and names of members of staff			
02.03.004 (adjusted)	Are the amounts of each waste or residue raw 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. 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 waste. Note: If the verification process raises questions on the plausibility of amounts, this indicates that the collected material may not meet the definition for waste or residue raw material at the point of origin. In this case sample audits of points of origin must be conducted. To determine if a material meets the definition for waste and residues, see ISCC EU Document 202-5 "Waste and Residues" For POME oil, EFB oil and/or PPF oil collected from palm oil mills (POM): Check how often and how much POME oil, EFB oil and/or PPF oil is collected from the POM and if the collection frequency and amount is plausible. Note: If POME oil is recovered from a pond (skimmed off) it can be assumed that the collection does not take place as often as if the POME oil is recovered prior to the release to the ponding system. See ISCC Guidance Document for Audits of Waste and Residues from Palm Oil Mills for further information, For PoOs that are processing units/palm oil mills, the verification by the Collecting Points must be done for each individual PoO. For other PoOs (e.g. UCO restaurants), the plausibility of the overall amounts of each waste or residue raw material collected from the points of origin must be checked. This includes that e.g., noticeably high amounts or round numbers need to be verified. In the audit, it should be verified that documents and/or processes are available, which serves as the proof that the Collecting Point has conducted effective plausibility checks of the material received from PoOs.				
02.03.005 (adjusted)	Is it ensured that the material is classified/declared correctly and truly?	Verify if the classification/declaration of the incoming material is correct. Check what kind of waste or residue originates at the Point of Origin and how this was sold/declared. Check respective documentation (e.g. operation	EU Waste Catalogue, Waste codes, ISCC EU or ISCC PLUS list of materials, operation permit/license, health certificates, delivery documents, waste transfer notes			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		license of the Collecting Point, waste transfer notes, delivery documents, etc.). In case of UCO: Verify if it is entirely of vegetable origin, or entirely or partly of animal origin In case of animal fats from rendering/animal by-products: Verify if the correct category according to the respective EU regulation has been applied and if there is evidence from the competent authority for the category (e.g. health certificate signed by an official veterinarian/inspector). If there is no official evidence of the category, the material must be classified as "uncategorized animal fat from rendering/animal by-product. For PoOs that are processing units/palm oil mills, the verification by the Collecting Points must be done for each individual PoO. For other PoOs (e.g. UCO restaurants), the plausibility of the overall amounts of each waste or residue raw material collected from the points of origin must be checked. This includes that e.g., noticeably high amounts or round numbers need to be verified. In the audit, it should be verified that documents and/or processes are available, which serves as the proof that the Collecting Point has conducted effective plausibility checks of the material received from PoOs.				
02.03.006 (adjusted)	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). Verify that the amounts of material that are going in and out of the treatment process are documented and plausible. For PoOs that are processing units/palm oil mills, the verification by the Collecting Points must be done for each individual PoO. For other PoOs (e.g. UCO restaurants), the plausibility of the overall amounts of each waste or residue raw material collected from the points of origin must be checked. This includes that e.g., noticeably high amounts or round numbers need to be	Production reports, process description, information on the treatment methodology, delivery documents, sustainability declaration			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		verified. In the audit, it should be verified that documents and/or processes are available, which serves as the proof that the Collecting Point has conducted effective plausibility checks of the material received from PoOs.				
02.03.008 (added)	Add-on EN 15343: Have relevant quality control tests been conducted?	Specify the quality control tests that have been conducted.	Test report, test verification			
02.03.009 (added)	Add-on EN 15343: Does the recycling process produce material which meets the requirements for the intended application?	Verify if mechanical recycling produce material which fulfil the needed quality of the product.	On-site visits, process description, etc.			
02.03.010 (added)	Add-on EN 15343: For specific applications like food contact: Have challenge tests been proceeded to demonstrate that the process can deliver products with certain specified properties?	Specify the challenge tests that have been conducted.	Test report, test verification			
02.03.011 (added)	Add-on EN 15343: Have the input materials been controlled according to EN 15347?	Check if the information about materials characteristics are documented as stated in EN 15347 (Table 1 – Required characteristics of sorted plastic wastes): - Main polymer present (minimum percentage per weight) - Products (percentage by weight) - Pre/Post-consumer - Origin (commercial/industrial/household/agricultural waste) - Source (Building and Construction, Packaging Industry, etc.) - Colour (dominating colour and minimum share) - Other polymers present (maximum percentage by weight) - Metals (maximum percentage by weight) - Paper/Cardboard (maximum percentage by weight) - Moisture (maximum percentage by weight) - Other contaminants (maximum percentage by weight)	Material characteristics documentation			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		- Prohibited impurities - Weight/size - Delivery form (bulk, bales big bags, etc.) - Strapping - Supplier name - Supplier address				
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). 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 (e.g. "ISCC Compliant") ; Conversion factors/yields; Type and quantity of sustainable product, including further sustainability characteristics of product and claims (e.g. "ISCC Compliant"); Type and quantity of co-products (if necessary for determining the allocation factor and not available from other sources);	Reporting system, production reports, quality management system, sustainability declarations, other delivery documents, bookkeeping documentation, respective indication of certified material			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Quantities of wastes, residues, losses etc. (if necessary and not available from other sources); Production date (if necessary or dedicated batches need to be identified); Allocation factor (if not available from other sources); 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 (for ISCC PLUS only relevant if the add-on "GHG Emissions" is applied).				
02.05.002	For biomethane plants processing biogas from municipal solid waste (MSW): Is it ensured that the auditor or staff of the certification scheme can examine the delivery of biogas from MSW if they consider this necessary e.g. by conducting on-site verification at the landfill operation, i.e. the point of origin where gas from MSW occurs?	Check if the requirements for such verification are given by having access to the landfill operation or by reviewing the self-declaration on biogas from MSW signed by the landfill operation. A template of this self-declaration is available on the ISCC website.	Up-to-date and signed self-declaration. Verification of access to the landfill operation			
02.05.003 (added)	Is the processing unit able to actually process the feedstocks as indicated on the incoming sustainability declarations?	With this question it shall be confirmed that the processing unit is able and set up to process the materials that are stated on the delivery documents and sustainability declarations for incoming materials. This means it has to be confirmed if the technical requirements are in place to enable the required processing steps. Further, the necessary process inputs have to be available in the required quantities to enable the required processing steps.	Plant operation permit, production reports, information about process inputs, e.g. contracts or invoices			
02.05.004 (added)	For ISCC PLUS: For pre-consumermaterial: Is the "ISCC Flow chart to determine whether the ISCC w/r process can be applied" used?	Is the "ISCC Flow chart to determine whether the ISCC w/r process can be applied" used?	Material flow charts, process descriptions			
02.05.005 (added)	For ISCC PLUS: Is pre-consumer material used according to ISCC rules?	Verify whether the pre-consumer material was used according to ISCC rules: -Rework, regrind or scrap generated cannot be	Process descriptions, waste code documentation, reporting system			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		claimed as "circular". -Treatment of pre-consumer material must undergo an additional processing step in order to be claimed as "circular", e.g. by an official waste management company or an external company. -An official waste code is necessary for internal recycling. -The material must not reused in the same process it originates from.				
02.05.006 (added)	For ISCC PLUS: Is scrap/regrind/rework which is originating from ISCC certified sustainable materials handled in the correct way?	Verify > if it can be processed internally, then the sustainable credits remain in the mass balance and can be further allocated to the outputs (taking into consideration the rules for certified attribution, e.g. process feasibility) or > if it is sold to an external facility for re- or further processing, then they are to be classified as co-product with the option to attribute sustainable shares to any output of the production process (keeping in mind the general requirements for certified attribution such as technical feasibility) or > if it is discarded without any re- or further processing, then must be taken into account as a production loss for the conversion factor determination.	Bookkeeping, periodic reporting system			
02.05.007 (added)	For ISCC PLUS: Is the proportion of reused circular pre-consumer material originating from the same site significantly lower than the proportion of "virgin" raw material used?	Verify the proportion of the reused circular pre-consumer material originating from the same site which should be significantly lower (relevant data must be provided, which can be based on the product or on the production process) than the proportion of	Bookkeeping, periodic reporting system			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		"virgin" raw material used. If a processing unit generates a higher share of waste and thus circular over time, evidence must be provided justifying that waste was not intentionally generated.				
02.05.008 (added)	For ISCC PLUS: Are the requirements for the post-industrial or atmospheric CO2 to be counted towards the sustainable share of the output material fulfilled?	> Verify if fossil or atmospheric CO2 reacts with hydrogen that is ISCC compliant (bio, (bio-)circular or renewable-energy-derived hydrogen) > Verify if at least one other relevant process input (reactant of fossil or atmospheric CO2) is in the production process besides the fossil or atmospheric CO2	Sustainability Declaration or delivery note, Chemical Reaction, mass of sustainable input, process description, production data			
02.05.009 (added)	For ISCC PLUS: Are the atoms derived from post-industrial or atmospheric CO2 correctly considered in the sustainable share of the output materials?	> Verify if only the outputs of the process, which contain the carbon derived from the fossil or atmospheric CO2 and/or other ISCC compliant inputs are attributed to > Verify that no attribution of the carbon atom from CO2 to other carbon atoms has taken place	Chemical Reaction, mass of sustainable input, process description, production data, claimed output, outgoing Sustainability Declaration			
02.05.010 (added)	For ISCC PLUS: Are the atoms derived from biogenic CO2 correctly considered in the sustainable share of the output material?	Verify if the biogenic CO2 is counted correctly to the sustainable share of the output material, just like other sustainable input materials	Chemical Reaction, mass of sustainable input, process description, production data, claimed output, outgoing Sustainability Declaration			
02.05.011 (added)	Add-on EN 15343: Is the percentage by weight of recycled material in a product calculated with the recycled content formula?	Verify that the percentage by weight of recycled material in a product calculated with the recycled content formula: Percentage recycled content of the product = mass of recycled materials in the product / total mass of the product x 100	Bookkeeping, periodic reporting system , reports on determination of the recycled content			
02.05.012 (added)	Add-on EN 15343: Have relevant quality control tests been conducted?	Specify the quality control tests that have been conducted.	Test report, test verification			
02.05.013 (added)	Add-on EN 15343: Does the recycling process produce material which meets the requirements for the intended application?	Verify if mechanical recycling produce material which fulfil the needed quality of the product.	On-site visits, process description, etc.			
02.05.014 (added)	Add-on EN 15343: For specific applications like food contact: Have challenge tests been proceeded to	Specify the challenge tests that have been conducted.	Test report, test verification			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	demonstrate that the process can deliver products with certain specified properties?					
02.05.015 (added)	Add-on EN 15343: Have the input materials been controlled according to EN 15347?	Check if the information about materials characteristics are documented as stated in EN 15347 (Table 1 – Required characteristics of sorted plastic wastes): - Main polymer present (minimum percentage per weight) - Products (percentage by weight) - Pre/Post-consumer - Origin (commercial/industrial/household/agricultural waste) - Source (Building and Construction, Packaging Industry, etc.) - Colour (dominating colour and minimum share) - Other polymers present (maximum percentage by weight) - Metals (maximum percentage by weight) - Paper/Cardboard (maximum percentage by weight) - Moisture (maximum percentage by weight) - Other contaminants (maximum percentage by weight) - Prohibited impurities - Weight/size - Delivery form (bulk, bales big bags, etc.) - Strapping - Supplier name - Supplier address	Material characteristics documentation			
02.05.016 (added)	Add-on EN 15343: Have tests been carried out before processing? (E.g. tests according to EN 15347)	Specify the tests that have been conducted.	Test report, test verification			
02.05.017 (added)	Add-on EN 15343: Have tests been carried out after processing? (E.g. tests according to EN 15342, EN 15344, EN 15345, EN 15346, EN 15348)	Specify the tests that have been conducted.	Test report, test verification			
02.06.	**Co-processing - Additional Requirements**					
02.06.001	Is the internal process of the co-processing facility adequately documented?	Information should include a brief process description, biogenic and fossil input materials,	Relevant documentation			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		the main product, co-products, residues and losses within the process, flow charts etc.				
02.06.002	Does the periodic production report or another relevant reporting contain the necessary information?	- Type of sustainable bio-based raw material, quantities of sustainable bio-based raw material, sustainability characteristics and claims of the sustainable raw material (e.g. "ISCC Compliant") - Bio-yields/ sustainable share of the co-processing facility - Type and quantity of sustainable bio-based product, including further sustainability characteristics and claims of product (e.g. "ISCC Compliant") - Type and quantities of co-products (if necessary for determining the allocation factor and not available from other sources) - Quantities of wastes, residues, losses etc. (if necessary and not available from other sources) - Production date (if necessary or dedicated batches need to be identified) - Declaration whether GHG default value or individual GHG calculation was applied If individual GHG calculation was applied: - Allocation factor (if not available from other sources)	Periodic reporting system			
02.06.003	Is the quantity of products declared as bio-based and sustainable since the previous audit available and consistent?	Identify the relevant quantities for the period since the previous audit from reporting and compare with quantities on delivery notes or calculation of bio-output	Periodic reporting system	Please state the exact quantity:		
02.06.004	Is it ensured that different raw materials are kept separately in the bookkeeping?	Verify if different raw materials are kept separately within the bookkeeping.	Bookkeeping			
02.06.005	Is ensured that the bookkeeping allows to uniquely identify and assign sustainability characteristics to individual (incoming and outgoing) batches of bio-based outputs?	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, claims (ISCC Compliant or EU RED Compliant) based on the (received and issued) sustainability declarations or Proofs of Sustainability.	Bookkeeping, sustainability declarations received (delivery documents), sustainability declarations or Proofs of Sustainability issued			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
02.06.006	ISCC EU: Have EU Member States requirements for co-processing been followed (where applicable)?	Check destination markets for bio-outputs and if certain requirements apply in those markets (e.g. with respect to approach of calculating bio-yield or attribution of bio-output).	Reports on destination of final biofuels. Reports on bio-yield determination and application in daily operation (internal reporting)			
02.06.007	In case that a) bio-yield is energetically determined	Verify if the following procedure was followed to determine the weighting factor and the bio-yield: - Determine typical amounts of all relevant bio-based and fossil inputs and outputs of the simultaneous co-processing - Multiply the quantities of different inputs with respective lower heating values of inputs to determine energy content - Determine weighting factor of bio-based inputs by dividing energy content of sustainable bio-inputs by total energy content of all inputs - Apply weighting factor to outputs The bio-yield is calculated by dividing the amount of calculated bio-output by the amount of bio-input.	Reports on quantities of different inputs and outputs, lower heating values, calculation methodology for weighting factor and bio-yield.			
02.06.008	In case that b) bio-yield is determined through the efficiency/losses of a process	Verify if the following procedure was followed to determine the bio-yield: · In an experimental set up determine specific outputs of varying bio/fossil input shares and typical losses (water, waste gases) · Based on that, determine amounts of incoming bio-based raw material as well as output amounts and typical fractions of outputs for a 100% bio-process · Calculate total bio-output by subtracting losses of the 100% bio-process from the total bio-based input The bio-yield is calculated by dividing the amount of calculated bio-output by the amount of bio-input	Reports from experimental set ups or testing on quantities of different inputs, outputs and losses of varying bio/fossil input shares, calculation methodology for bio-yield			
02.06.009	In case that c) bio-yield is determined by 12C or 14C analyses	Verify, whether the following approach was followed: · 12C or 14C analysis of a known raw material mixture of bio-based and fossil origin · 12C or 14C analysis of the respective product pool of the known input mix; either in	Continuous 12C or 14C analyses for feedstock mixture of biobased and fossil origin and respective product pool			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		experimental tests or, if possible, in daily operations · Bio-yield based on calibrated 12C or 14C results: Divide amount of bio-product according to 12C or 14C analysis by the amount of bio-based inputs according to 12C or 14C analysis · Under certain conditions (e.g. for certain inputs like municipal solid wastes or tires) it might also be possible to do 12C or 14C analysis for the outputs only and use the resulting fraction of bio-based products during daily operations. Verify whether 12C or 14C measurements have been repeated under different conditions (e.g. different shares of bio-based inputs) in order to adapt overall bio-yield for different bio/fossil input ratios.				
02.06.010	Were the 12C or 14C measurements to determine typical bio-based outputs conducted based on the standard tests ASTM D6866 or CEN/TS 16640 and on one of the three accepted methods?	Determine whether 14C measurements were conducted based on either ASTM D6866 or CEN/TS 16640 and on one of the three accepted methods: - Proportional Scintillation Method (PSM), - Beta Ionisation (BI) or - Accelerated Mass Spectrometry (AMS). If under experimental conditions: Compare co-process and the conditions of it with conditions for which 14C analyses have been carried out. If a fuel measurement & sampling (FMS) regime was applied at the start of a given process, check whether regime is legitimate.	12/14C analyses laboratory test results, Process diagram and assumptions for 12/14C analyses, if applicable "fuel measurement & sampling (FMS) regime"			
02.06.011	Has the bio-yield of the co-processing facility been determined correctly?	The bio-yield has been determined: - Site-specific and - Process specific (i.e. for the process within a site, where the bio-based input material is actually used). - Either during daily operations or where not possible under specific test conditions or in an experimental set up. (For further verification of bio-yield calculation please see questions 16ff.) The bio-yield has been applied correctly during daily operations in order to calculate the	Reports on bio-yield determination and application in daily operation (internal reporting)			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		amount of bio-outputs from a given amount of bio-inputs.				
02.06.012	Has the bio-yield been applied correctly during daily operation?	Verify if the bio-yield has been correctly applied for incoming sustainable bio-based input materials. Where inputs and outputs are clearly linked (in time or physically) and thus amounts of in- and outputs can be assigned to each other, as an alternative to calculate the bio-yield it would be also possible to designate the share of sustainable bio-based energy content in the inputs directly to the outputs.	Reports on bio-yield, amount of bio-based input, amount of output produced, amount of output sold as bio-based.			
02.06.013	Has the respective bio-yield been applied correctly to calculate the quantity/amount of outgoing bio-products?	Verify if the bio-yield is correctly applied for incoming sustainable bio-based input materials in order to calculate the bio-output.	Reports on bio-yield, amount of bio-based input, amount of output produced, amount of output sold as bio-based.			
02.06.014	Has the calculated bio-output been correctly attributed to the different product fractions?	Within ISCC EU two different approaches for attributing the bio-output are possible: · Equal proportioning to all relevant outputs · Attribution to a specific product In cases where only the bio-yield of one output has been determined, e.g. by 12C or 14C measurements for a specific product, only the determined bio-content of this specific product can be sold as such.	Reports on bio-yield determination and application in daily operation (internal reporting)			
	02.07. Collecting Point – Additional requirements for potential OBP (only for ISCC PLUS)					
02.07.001 (added)	Is a detailed description of how the status of the material as waste is determined available?	The determination of waste has to be similar to the "ISCC Flow chart for waste and residues".	Definitition of OBP, determination description			
02.07.002 (added)	Is at least one team member of the collection team interviewed by the auditor to approve the process of identifying OBP?	Interview at least one of the collection team about how the team members identify OBP.	Interview protocol			
02.07.003 (added)	Are the collection sites documented?	Check that for each collection site, the address, geo-tag, date, team members, pictures before and after cleaning and the amount collected for each day are documented.	Documentation, protocol, map			
02.07.004 (added)	Is the weight of the potential OBP plausible?	Compare pictures before cleaning and the documented amout of collected material.	Weight documentation			
02.07.005 (added)	Is potential OBP only collected by full-time employees?	Verify that only full-time employees collect potential OBP.	Working contracts			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
02.07.006 (added)	Is the use of intermediate storage and sub-collectors excluded?	Check the documentations of the collection sites and the respective amounts which show clearly that no intermediate storage or sub-collectors are involved.	Check the documentations of the collection sites and the respective amounts which show clearly that no intermediate storage or sub-collectors are involved.			
02.07.007 (added)	Is the system user is aware that claims must refer to "potential ocean-bound plastic" and the material cannot be claimed as post-/pre-consumer material?	Inform the system user must about this requirement during the audit.	Signature of the system user			
02.07.008 (added)	Has a self-declaration on good social practice regarding human rights been communicated to the employees and signed by the management and the employees' representative?	Check if the management and the employee's representative have signed and displayed a self-declaration assuring good social practice and human rights of all employees. Check if the self-declaration has been communicated to the workers. The self-declaration must be in language appropriate to workers and surrounding communities. The declaration contains commitment to the ILO core labor standards, respect for living wage, respect for the social environment and commitment to fair contract arrangements.	Self-declaration is available in appropriate language and complete			
02.07.009 (added)	Is it ensured that other forms of social benefits are offered by the employer to employees, their families and/or local community?	Incentives including incentives for good working performance, bonus payment, support of professional development, family friendliness, medical care/ health provisions, improvement of social surroundings etc. are offered. The workers are encouraged to get health insurance by creating awareness and providing information about available insurances. Health insurance can include long-term compensation in case of disability and payment of medical costs.	Interviews with manger as well as workers on special offers for employees and families			
02.07.010 (added)	Is it ensured that there is no forced labour?	Check if there has been no use of forced, bonded or involuntary labour as meant in ILO Convention 29 and 105. Furthermore, check if employees are not requested to lodge their identity papers with the owner or a third party. If workers voluntarily surrender their identity cards to the employer for safekeeping, they shall have	Separate interview with manager and employees' representatives			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		unrestricted access to their identity cards. Access must be free of charge and it can be documented. An agreement on the safekeeping of identity cards shall be available in written form, in a language understood by the worker. Retaining the salary of workers, further property or additional grants or illegal or excessive deduction of fees from wages for disciplinary purposes, personal protective equipment, or deposits for accommodation, is prohibited.				
02.07.011 (added)	Is it ensured that child labour does not take place?	Check if the minimum age complies with all local and national legislation as well as with ILO Convention 138 and 182 and if no minors are employed. Check if documents include recording of workers' date of birth and documented evidence that the employer is aware of prevailing legislation. Check if children within the age of compulsory schooling are not employed during school hours. Check if there are no forms of slavery or practices similar to slavery, forced or compulsory labor of children.	Availability of respective documentation. Separate interview with responsible member of staff/workers and manager.			
02.07.012 (added)	Is it ensured that there is no indication of discrimination?	Check if there is no indication of discrimination (distinction, exclusion or preference) practiced that denies or impairs equality of opportunity, conditions or treatment based on individual characteristics and group membership or association. For example, on the basis of: race, caste, nationality, religion, disability, gender etc. Check if a publicly available equal opportunities policy including identification of relevant/ affected groups in the local environment is available.	Separate interview with manger and employees' representatives; Document check on equal opportunities policy			
02.07.013 (added)	Is equal participation in meetings and consultations ensured for minority groups and women?	Women and minority groups should have the possibility to meaningfully participate in meetings and negotiations. In all stakeholder	Interviews with women and minority groups, minutes of meetings, documentation proving participation			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		consultation processes, including the FPIC, women and minority groups shall be appropriately included and their voices equally heard and respected.				
02.07.014 (added)	Is regular employment available wherever possible?	Check that employment relationships are established according to national law or practice. The employment of contract or temporary workers for permanent or ongoing tasks, e.g. to eliminate or reduce pay and benefits, shall not take place. This can be supported by a regular assessment of ways to promote the use of permanent and local labour.	Applicable contract details are available.			
02.07.015 (added)	Is it ensured that workers are treated with dignity and respect?	Check if the company is not engaged in or tolerate the use of corporal punishment, mental or physical coercion, or verbal abuse or sexual harassment or any kind of intimidation of workers. No harsh or inhumane treatment is allowed. Check if there is a policy to prevent sexual harassment, other harassment, violence. The policy should be implemented and communicated to all levels of the work force, contract workers and service providers.	Separate interview with manager and employees' representatives; workers' interviews with self-selected/anonymous workers			
02.07.016 (added)	Is it ensured that all workers are provided with fair legal contracts?	Check if all workers are provided with fair legal contracts in written form and in languages they do understand. In case of low literacy of employees, contracts need to be explained. Copies of working contracts can be shown for every worker indicated in the records. Both the worker as well as the employer has signed them. Check if records are kept for at least 24 months. Where a registration system exists, copies of working contracts are registered with the labor authority of the country of production. In those countries where there are no requirements for formal labour agreements between workers and employers,	Control of random samples of contracts; separate interview with manager and employees' representatives; if applicable, alternative evidence of a labour relationship			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		alternative documented evidence of a labour relationship must be present.				
02.07.017 (added)	Is it ensured a living wage is paid, which meets at least legal or industry minimum standards?	Check if the company's pay slips demonstrate that living wages meet at least legal or industry minimum standards and are sufficient to meet basic needs of personnel and to provide some discretionary income. Check if gross wages are paid at least monthly to workers.	Document check (e.g. pay slips) and/or other evidence possible			
02.07.018 (added)	Is it ensured that there is a responsible person dedicated to workers' health, safety and good social practice?	The responsible person for workers' health, safety and good practices is clearly identified and known to the employees.	An organigram is in place with a clearly identified person responsible for workers' health, safety and good practices. Workers are clearly aware of who the responsible person for health and safety is.			
02.07.019 (added)	Are records of all workers and employees available?	Check if records demonstrate an accurate overview of all employees (including seasonal workers and subcontracted workers) and indicate full names, a job description, date of birth, date of entry, wage and the period of employment. Check if records are accessible for the last 24 months.	Availability of respective documentation. Separate interview with manager and employees' representatives.			
02.07.020 (added)	Is a time recording system that shows daily working time and overtime on a daily basis for all workers available?	Check if a time recording system is available that makes working hours and overtime of workers and employees transparent. Working times of all employees during the last 24 months are documented. Rest breaks/days should also be documented during peak seasons.	Random sample of documents on working hours. Separate interview with manager and employees' representatives.			
03.	**Mass Balance**					
03.01.	**General Requirements (to be completed for main and sample audits)**					
03.01.001	Is it ensured that all relevant documentation is available and accessible for the verification of the mass balance?	Check if all relevant documentation is available and accessible that is needed to verify the mass balance: - Start and end date of mass balance period - Inventory of input and output at the beginning of the mass balance period	Start and end dates of mass balance periods, incoming and outgoing sustainability declarations, weighbridge tickets, conversion factor, list and amounts of inventory, list of external sites, contracts about deliveries of sustainable materials, etc.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		- Amount and description of incoming and outgoing material during the mass balance period - Amount of credits that can be transferred to the next period (if available) - Amount of credits from previous period (if available) - Conversion factor (if applicable) - List of sites that are covered under the certificate and require individual mass balances (e.g. external storage sites, dependent collecting points) Note: In case of the certification of paper traders the mass balance refers to the sustainability declarations and contracts of the delivery of sustainable material.				
03.01.002	Is it ensured that the timeframe of maximum three months is kept for the mass balance and that there is no gap between mass balance periods?	Check if no mass balance period is longer than three months and that there are no gaps between mass balance periods. Note: Even for periods in which no movement of sustainable material occurs, mass balances have to be kept	Start and end dates of the mass balance periods			
03.01.003	Applicable for First Gathering Points only: If the First Gathering Point chose a mass balance period longer than three months (but not longer than 12 months) is it ensured that there was no deficit in the mass balance after the first three months?	For First Gathering Points of agricultural or forest biomass the mass balance period can be up to twelve months. If the mass balance period is longer than three months it is not possible to go into deficit (i.e. it is not possible to sell more material as sustainable than is available in the mass balance). Conduct control calculation based on the respective reporting: Determination of A (available sustainable material at the end of the first three month of the mass balance period: Quantity of sustainable material in stock at the beginning of the period plus the incoming sustainable material during the first three months minus the quantity of outgoing sustainable material during this time)	Result B is equal or smaller than result A	Indicate the mass balance period(s) (beginning and end date of the period) verified during the audit. Indicate at least one verified (reproducibly) transaction (audit trail):		

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Determination of B (sustainable output after the first three months until the end of the mass balance period): Determine the quantity of outgoing sustainable products during this period. - Result B has to be equal to or smaller than result A				
03.01.004	Was the mass balance calculated correctly? (If the system user is certified for multiple scopes, mass balances should be kept for each scope separately).	Conduct control calculation based on the respective reporting: Determination of A (available sustainable material): Add the quantity of sustainable material in stock at the beginning of the period and the incoming sustainable material for the entire period. Multiply this sum with the conversion factor for this period (applicable for processing units) Determination of (sustainable output): Determine the quantity of outgoing sustainable products during this period. - Result B has to be equal to or smaller than result A Also individually check if separate mass balances are kept for "ISCC Compliant" material and materials with different sets of sustainability characteristics (if applicable). ISCC PLUS: Check for circular, bio-circular, bio and renewable materials individually	Result B is equal or smaller than result A	Indicate the mass balance period(s) (beginning and end date of the period) verified during the audit. Indicate at least one verified (reproducibly) transaction (audit trail):		
03.01.005	Was the credit for sustainable material that may be transferred into the next mass balance period calculated correctly?	If within one mass balance period more sustainable material was available than was dispatched, the surplus of sustainable material in the bookkeeping is called 'credit'. Verify if a credit was available at the end of the mass balance period by checking credit calculation based on above mass balance calculation figures: Credit C = A – B: Subtract B from A	Result A was bigger than result B in the mass balance calculation, Credit C was calculated correctly. ISCC EU: Transferred credit is equal to C, if C is equal to or smaller than D; Credit is equal to D if C is larger than D ISCC PLUS: Transferred credit is equal to C			
03.01.006	ISCC EU: If credits were available at the end of a mass balance period was the credit	Under ISCC EU it is only possible to transfer credits from one mass balance period to the	Amount of credits, inventory/amount of material in stock at the end of the mass			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	transfer into the next mass balance period done correctly?	next if at least the equivalent amount of the specific material (sustainable or non-sustainable) is physically in stock on the site. Compare result C from the credit calculation above with inventory level D of sustainable and non-sustainable material at the end of the mass balance period. Verify if the correct amount of credits is shown in the following mass balance period (e.g. under available sustainable material in stock at the beginning of the mass balance period) Fossil material cannot be counted as physical stock/inventory D even in the case that its physical and chemical properties are the same as those of the bio-based material. In case of co-processed materials or materials injected into gas grids (e.g. biomethane) credits can be transferred into the next mass balance period as long as the equivalent amount of material is physically available. Note: Producers, traders and processors of biomethane usually do not store the gas in the caverns but use the gas grid (transport) for storing. In these cases, the limitation of sustainable credit transfer to physical "inventory" at the location shall not be applied. It must be verified that the respective amount of material (sustainable or non-sustainable) is contractually available in the gas grid for further transport in the gas grid or extraction from the gas grid.	balance period; in case of biomethane in the gas grid: amount of material contractually available for transport, contracts, shipper documents, documentation of material extracted from the grid ; Transferred credit is equal to C, if C is equal to or smaller than D; transferred credit is equal to D if C is larger than D, correct amount of credits are shown at the beginning of the following mass balance period			
03.01.007	ISCC PLUS: If credits were available at the end of a mass balance period was the credit transfer into the next mass balance done correctly?	The transfer of credits C into the next mass balance period is possible regardless of the amount of material in stock D at the end of the mass balance period. Verify if the correct amount of credits is shown in the following mass balance period (e.g. under available sustainable material in stock at the beginning of the mass balance period)	Correct amount of credits are shown at the beginning of the following mass balance period			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Note: Transferring credits between materials is only allowed for identical products or product groups.				
03.01.008	Is the quantity of output material declared as sustainable since the previous audit available and consistent?	Identify the relevant quantities for the period since the previous audit from reporting and compare the quantities on sustainability declarations/PoS and mass balance calculation. Compare quantities of "ISCC Compliant" products with ISCC acquired raw materials.	Delivery documents, sustainability declarations, contracts, mass balances			
03.01.009	ISCC PLUS: Was the credit transfer between different sites done correctly (only applicable for processing units and storage facilities)?	Verify if the transfer of credits was conducted according to the ISCC requirements. Under ISCC PLUS the credit transfer is possible between sites for certified processing units and storage facilities under the following conditions: - Supplier and recipient of credits must be part of the same company/corporate group/JV - Sites must be located within national borders, or within neighbouring countries (sharing an inland border) - Applicable only for the same kind of outgoing product - Mass balances must be kept site-specific - ISCC certification must be in place for all sites - Certificates can be issued by differing certification bodies if full documentation is available	Reporting system, mass balance calculation, documentation of credit transfer between sites			
03.01.010	ISCC EU: Is it ensured that different raw materials are kept separately in the mass balance?	Verify if different raw materials are kept separately within the mass balance calculation (raw material specific mass balance).	Raw material specific mass balance			
03.01.011	ISCC PLUS: Is it ensured that different raw material categories are kept separately in the mass balance?	Verify if different raw material categories (bio, bio-circular, circular, renewable) are kept separately within the mass balance calculation.	Raw material category specific mass balance			
03.01.012	Is it ensured that the mass balance enables sustainability characteristics to be identified and uniquely assigned to individual (incoming and outgoing) batches?	Verify if individual batches can be uniquely assigned with a set of 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. ISCC EU: See ISCC EU Document 203 "Traceability and Chain of Custody" for	Mass balance calculation, sustainability declarations/proofs of sustainability received and issued			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		sustainability characteristics and information requirements ISCC PLUS: See ISCC Document "ISCC PLUS" for sustainability characteristics and information requirements				
03.01.013	In case external storage facilities are used: Is it ensured that the information about incoming and outgoing material in the mass balance of a specific storage facility match with the information of incoming and outgoing material of this facility?	Compare the amounts of incoming and outgoing material in the site-specific mass balance of the storage facility with the inventory, incoming and outgoing deliveries at the storage facility and the amounts reported from the storage facility.	Mass balance, inventory, reporting system			
03.01.014	Is it ensured that sustainable material was physically received at the site for which the mass balance is kept?	Verify if the amount of sustainable material that is included in the mass balance was physically received at the site for which the respective mass balance is kept.	Delivery documents, weighbridge tickets, etc.			
03.01.015	Is it ensured that no multiple accounting of sustainable material occurs (i.e. selling 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. In case more than one certification system is used, control mass balance (and if necessary, the supporting delivery documents, Sustainability declarations/proofs of sustainability, traceability databases, etc.) of other certification systems. 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. For biogas/biomethane: Check if biogas/biomethane is sold into other markets with the option of further incentive schemes (e.g. biomethane for heating). If yes, check if the operation unit is taking part in other incentive scheme focussing on benefits for sustainability attributes. Check if any sustainability attributes like "sustainable", "certified", "bio-based", "renewable", or "emission saving" etc. are	Mass balance under all sustainability certification systems, reporting system, delivery documents, Proofs of Sustainability, databases. For gaseous biomass: The sustainability attributes associated with the sustainable output are not claimed more than once. The ISCC statement was signed to confirm to no multiple claiming of sustainability characteristics is taking place			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		assigned to other volumes of non-sustainable, fossil, renewable or other gases.				
03.01.016 (added)	For ISCC PLUS: Is it ensured that no credit transfer from ISCC PLUS to ISCC EU mass balances has been done?	Check that no credits from ISCC PLUS to ISCC EU mass balances has been transferred.	Reporting system, mass balance calculation, documentation of credit transfer			
03.01.017 (added)	For ISCC PLUS:If sustainable material is downgraded: Is the downgrade done correctly?	In case sustainable material is downgraded, check if the downgrade was done correctly: It is possible to downgrade sustainable material with a higher sustainability category (i.e. add-ons were covered by certification), for example to compensate a negative mass balance of sustainable material with a lower sustainability category (i.e. less or no add-ons applied). The prerequisite is that all other sustainability characteristics are identical.	Reporting system, mass balance calculation, self-declaration/sustainability declaration			
03.01.018 (added)	For ISCC PLUS: Is the equivalence of "ISCC Compliant" input and output stated?	Check if the equivalence between the "ISCC Compliant" input and the respectively claimed output (on a mass balance basis) exist. If the final product does not achieve 100% "ISCC Compliant" equivalence, the percentage must be stated (e.g. on- and/or off-product). Equivalence means that the respective amount of input to output has been sourced.	Reporting system, mass balance calculation			
03.01.019 (added)	For ISCC PLUS: Are chemically and mechanically recycled batches of materials and products quantities documented separately in the mass balance documentation?	Check: In the mass balance documentation, the batches of chemically and mechanically recycled materials are documented separately and not aggregated.	Mass balance documentation, material flow charts, process descriptions			
03.02.	**Processing Unit and Final Product Refinement – Additional Requirements**					
03.02.001	Is the conversion factor calculated correctly for all types of sustainable material processed?	A conversion factor describes the change in quantity of a specific material that occurs due to processing of the respective material at a specific site. This means, that conversion factors and the resulting changes of quantities have to be site-specific and product-specific. Conversion factors are based on actual data (e.g. processing or production data).	Conversion factor, amounts of input and output, production reports, process descriptions, etc.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		The conversion factor of a specific product for a certain period is defined as follows: C (%) = Ao/Ai * 100 C: Conversion factor Ai: Amount of the process input material Ao: Amount of output yielded by the internal process based on input Ai For mass balance calculations the conversion factor must be as up-to-date as possible, e.g.reflect the production during the previous mass balance period. For GHG calculations the yearly average of the conversion factor may be applied. Also see ISCC EU document 203 "Traceability and Chain of Custody" For ISCC PLUS: For the determination of the conversion factor, all process outputs (products) as well as reactants (e.g. water) can be taken into account. Process losses (e.g. gases to flare) are deducted from the conversion factor.				
03.02.002	For ISCC PLUS: If mass determination has been used, was the procedure described in the "Guidance" used to determine the sustainable share?	Verify if the following procedure was followed to determine the sustainable share: · Determine the typical amounts (in mt) of all relevant sustainable and fossil inputs and outputs of the co-processing · Divide the amount of all outputs by the amount of all inputs. The result is the conversion factor of the process · The conversion factor of the process is multiplied with the amount of the sustainable input to determine the sustainable share	Reports on quantities of different, inputs and outputs, lower heating values, calculation methodology for weighting			
03.02.003	For ISCC PLUS: If energetic determination has been used, was the procedure described in the "Guidance" used to determine the sustainable share?	Verify if the following procedure was followed to determine the sustainable share: · Determine the typical amounts (in MJ/ kWh) of all relevant sustainable and fossil inputs and outputs of the co-processing · Multiply the quantities of all inputs and outputs with the respective lower heating values to determine the energetic content	Reports on quantities of different inputs and outputs, lower heating values, calculation methodology for weighting factor and sustainable share.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		· Divide the energy content of all outputs by the energy content of all inputs. The results is the conversion factor of the process The conversion factor of the process is multiplied with the amount of the sustainable input to determine the sustainable share				
03.02.004	For ISCC PLUS: If Trace-the-Atom has been used, was the procedure described in the "Guidance" used to determine the sustainable share?	Verify if the following procedure was followed to determine the sustainable share: · Determine the equation of the chemical reaction of the sustainable input material to the relevant output of the co-processing. The determination shall be based on operational data of the processing unit · Determine the atoms/ molecules being incorporated from the sustainable input into the relevant output molecular · Divide the molecular weight of the incorporated atoms/ molecules by the molecular weight of the whole product to determine the specific share of the chemical reaction · Determine the overall efficiency of the processing unit by dividing the total amount of all output by the total amount of all inputs · Multiply the overall efficiency of the processing unit with the specific share of the chemical reaction to determine the conversion factor The conversion factor of the process is multiplied with the amount of the sustainable input to determine the sustainable share	Reports on quantities of different inputs and outputs, documentation on chemical reactions, operational data			
03.02.005	For ISCC PLUS: If 12C / 14C analysis has been used, was the procedure described in the "Guidance" used to determine the sustainable share?	Verify if the following procedure was followed to determine the sustainable share: · 12C/ 14C analysis of a known raw material mixture of bio-based and fossil origin · 12C/ 14C analysis of the respective output; either in experimental test or, if possible, in daily operations · Determine the sustainable share based on the results of the bio-based content of the respective output/ product	Continuous 12C / 14C analyses for feedstock mixture of bio-based and fossil origin and respective product pool			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
03.02.006	For ISCC PLUS: If 12C/14C analysis has been used, were the 12C or 14C measurements to determine typical bio-based outputs conducted based on the standard tests ASTM D6866 or CEN/TS 16640 and on one of the three accepted methods?	Determine whether 14C measurements were conducted based on either ASTM D6866 or CEN/TS 16640 and on one of the three accepted methods: - Proportional Scintillation Method (PSM), - Beta Ionisation (BI) or - Accelerated Mass Spectrometry (AMS). If under experimental conditions: Compare co-process and the conditions of it with conditions for which 14C analyses have been carried out. If a fuel measurement & sampling (FMS) regime was applied at the start of a given process, check whether regime is legitimate.	12/14C analyses laboratory test results, Process diagram and assumptions for 12/14C analyses, if applicable "fuel measurement & sampling (FMS) regime"			
03.02.007 (adjusted)	For ISCC PLUS: Has the determination of the conversion factor been calculated correctly?	The conversion factor has been determined: · Site specific · Based on operational data The conversion factor has been determined either based on operational data being measured/ monitored regularly or where not possible under specific test conditions or in an experimental set up. The conversion factor has been applied correctly during regular operations in order to calculate the amount of sustainable output from a given amount of sustainable input. Additionally, each plant, which is combined under one certificate at one site, has its own conversion factor.	Reports on determination of theconversion factor and application in daily operation (internal reporting)			
03.02.008 (adjusted)	ISCC PLUS: Has the conversion factor been applied correctly during daily operations?	Verify if the conversion factor is correctly applied for incoming sustainable input materials in order to calculate the output (as long as input mix is similar to that used for 14C analysis).	Reports on conversion factor , amount of sustainable input, amount of output produced, amount of output sold as sustainable.			
03.02.009 (adjusted)	ISCC PLUS: Has the respective conversion factor been applied correctly to calculate the quantity/amount of outgoing products?	Verify if the conversion factor has been correctly applied for incoming sustainable input materials. Where inputs and outputs are clearly linked (in time or physically) and thus amounts of in- and outputs can be assigned to each other, as an alternative to calculate the conversion factor it would be also possible to designate the share of sustainable energy content in the inputs directly to the outputs.	Reports on conversion factor , amount of sustainable input, amount of output produced, amount of output sold as sustainable			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
03.02.010	For ISCC PLUS: Has the calculated sustainable share been correctly attributed to the different outputs of the unit?	Within ISCC PLUS, free attribution of the sustainable share to one or several outputs is possible. The attribution has been determined to outputs for which it is chemically/ technically possible, that the sustainable input molecules/ atoms are included. In cases where the sustainable share in the output has been measured e.g. by 12C/ 14C measurements for a specific product, only the determined sustainable content of this specific product can be sold/ claimed as such.	Reports on determination of the sustainable share and application in daily operation (internal reporting)			
03.02.011 (adjusted)	For ISCC PLUS: Have the requirements for additives been applied correctly?	Verify that the sum of all additives and other non-sustainable organic compounds must be less than 3% of the total mass or energetic value in order to be neglected from the mass balance calculation.	Chemical Reaction, mass of sustainable input, process description, production data, claimed output			
03.02.012	For ISCC PLUS: In case a consumption factor was applied, has it been calculated correctly?	Verify if the requirements for consumption factors are fulfilled: ▪ Existence of multistep reaction network (e.g. chemical park) ▪ Analysis of individual process steps ▪ Input/Output ratio (also taking material losses due to chemical reactions or process inefficiencies into account) ▪ Site-specific determination	Amounts of input and output, production reports, process descriptions, bills of materials, actual consumption data on a regular basis (e.g. annually).			
03.02.013	Has the respective conversion factor been taken into account for each outgoing product?	Verify if the conversion factor has been taken into account correctly for each product, i.e.. that the size of the batches of the outgoing products has been adjusted by applying the respective conversion factor. The amount of sold or withdrawn sustainable products within one period should not be larger than the product of the amount Ai going into the process multiplied by the conversion factor C. The allocation of sustainability characteristics to outgoing batches is limited by the conversion factor relevant for the product related supply route.	Conversion factor, amount of input, amount of output produced, description of product groups			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
03.02.014	ISCC EU: If the processing of a material yields more than one output intended for the sustainable fuel production, is it ensured that separate conversion factors have been applied for each output?	Verify if separate conversion factors have been calculated according to the methodology as described in ISCC EU System Document 203 "Traceability and Chain of Custody".	Amounts of input and output, production reports, process descriptions, etc.			
03.02.015	ISCC EU: If the processing of a material yields more than one output intended for the sustainable fuel production, is it ensured that separate mass balances are kept for each output?	Verify if separate mass balances are kept for each output intended for the fuel production.	Mass balances			
03.02.016	For ISCC PLUS: In case a conversion factor (CF) was calculated for a product group, has it been calculated correctly?	Verify if the calculation was applied correctly: ▪ Calculation of CF must be in compliance with all other relevant ISCC requirements ▪ Based on data for the most relevant product from this group or via determining a „weighted" average ▪ Transparent description of the defined product groups ▪ Clear link between group CF and data management system	Conversion factor, amounts of input and output, production reports, process descriptions, etc.			
03.02.017	Is it ensured that sustainability credits are allocated equally to all products and co-products according to the conversion factor?	Verify the allocation factor and if sustainability credits are allocated correctly.	Allocation factor			
03.02.018	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			
03.02.019	For ISCC PLUS: In case the raw material category "renewable" using an electrolysis process is applied. Is mass balancing limited to a proportional or stoichiometric approach?	Verify if the sustainable share is attributed to all process products in the same ratio in which these products are generated per unit of consumed electricity. A "re-attribution" or "shift" of attributed sustainable share from one product of the process to another is not allowed. This means that free/certified attribution for those cases is not allowed.	Conversion factor, amounts of input and output, production reports, process descriptions, overview on chemical reactions, etc.			
03.02.020 (added)	For ISCC PLUS: Is oxygen or nitrogen from ambient air reacting with the certified material?	Verify if oxygen or nitrogen from ambient air reacting with the certified material.	Production data, process description, Sustainability Declarations			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
03.02.021 (added)	For ISCC PLUS: Is oxygen or nitrogen considered correctly for the calculation of sustainable share of the output material?	> Verify in case of co-processing ISCC compliant with non-compliant input (same material) only oxygen or nitrogen reacting with the ISCC compliant share of the input material can be considered to be part of the sustainable share of the product. > Verify the conversion factor/consumption factor is in place for the ISCC certified material and considered correctly to account for the process losses of the certified material. > Verify the total amount of sustainable output material does not exceed the sum of certified input material and the amount of oxygen/nitrogen from ambient air according to chemical reaction.	Chemical Reaction, mass of sustainable input, process description, production data, claimed output, outgoing Sustainability Declaration			
03.02.022 (added)	For ISCC PLUS: In case oxygen or nitrogen - coming from certified input material - leaving the production process, is it correctly deducted when calculating the amount of sustainable output material?	Verify if: i) there is an oxygen/nitrogen output stream originating from the certified input material or ii) oxygen/nitrogen atoms from the certified input material are present in output materials without attributed sustainability characteristics (combined/reacted with uncertified material) Hetero atoms from impurities in input materials with weight percentages <1% do not need to be taken into account for this requirement. In case of option i) or ii): The sustainable share needs to be reduced by the respective mass of oxygen and nitrogen atoms from the ISCC compliant input material. The certified free attribution is hence restricted in those cases to the mass of the hydrocarbon content from the ISCC compliant input material	Chemical Reaction, mass of sustainable input, process description, production data, claimed output, outgoing Sustainability Declaration			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
03.02.023 (added)	In case of combining different raw material categories in multi-input processes, are the amounts of certified materials for each raw material category kept separately?	> Verify that when combining different raw material categories, the amounts of certified material for each raw material category are kept separately in the chain of custody and traceability documentation (i.e. mass balance, sustainability declarations etc.) > The only exception to this rule are processes with multiple (five or more) input materials and intermediates, and two raw material categories leading to multiplied possible combination of raw material quantities or shares.	Chemical Reaction, mass of sustainable input, process description, production data, claimed output, outgoing Sustainability Declaration, mass balance			
03.02.024 (added)	For ISCC PLUS: Are the limitations of attribution/determination obeyed?	Check if the attribution/ determination is limited to: - Process outputs that can potentially contain parts (molecules/atoms) of the sustainable input after its processing/chemical reaction (no attribution to output, which cannot chemically/ technically include the sustainable input). -Physical output (sustainable and non-sustainable) produced in the respective mass balance period (no attribution to a quantity of output, which is not produced at the site within a mass balance period).	Reporting system, mass balance calculation, self-declaration/sustainability declaration			
03.03.	**Processing Unit - Biogas Plant**					
03.03.001	Is it ensured that the operations log book (operations diary) contains all relevant data on substrate input and that biogas output of the plant is measured and documented?	Verify if the biogas plant documents the substrates input for the biogas plant on a daily basis. Check if the documentation includes information on the amount and the quality of each of the substrates processed in the biogas plant (substrate origin, dry matter, assigned GHG value)? Verify if the biogas output is measured and documented.	Reporting system (operation log book/operation diary), delivery notes for incoming deliveries, production reports			
03.03.002	Is ensured that the biogas output measured corresponds with the amount of substrates processed?	Check the amount of biogas output measured. Calculate the amount of biogas produced based on the amount of substrates processed.	Company documentation on energy output and substrate processed, publications on energy content of substrates in biogas plants.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Verify if the result of the calculation is plausible and corresponds to the amount of biogas produced. Differences shall be explained. Check if the conversion factors used for the calculation of the yield (biogas output) are correct. Verify if these factors correspond with current scientific publications.	The energy content of biogas produced (measured) corresponds to the energy content of the substrates processed and the energy content of the biogas (calculated).			
03.03.003	ISCC EU: Is it ensured that the mass balance indicates incentives/subsidies that were received (if applicable)?	Verify if individual batches can be uniquely assigned with information on incentives/subsidies received for the production of biogas. Beside the general sustainability characteristics (e.g. such as type of feedstock, quantity, country of origin/cultivation, GHG emissions) this information has to be included on sustainability declarations	Documentation on incentives/subsidies, outgoing sustainability declarations			
03.03.004	ISCC EU: If materials with differing energy content were mixed for the purpose of further processing, is it ensured that the size of the batches were adjusted according to their energy content?	Verify the substrates with their respective energy content that go into the process. On the basis of the theoretical gas potential per substrate the actual share of biogas produced per substrate can be determined.	Mass balance calculation, sustainability declaration received (delivery documents), sustainability declarations received and issued, Reporting system (operation log book/operation diary), production report			
03.03.005	Is methane leakage minimized using at least one of the following measures: a) Covered digestion storage b) Additional measures to consume additional methane and to stop methane slip c) Measurement of methane slip d) Adequate application of fermentation residues	Verify if at least one of the measures is in place. Verify construction plan, technical maps and plans of the biogas plant. Are structural modifications visible? Is an actual operational permit available? Visual verification of the measures	Measure(s) in place, operational permit. Latest environmental report of the biogas plant.	Please state explicitly the measure(s) applied:		
03.04.	**Processing Unit - Biomethane Plant**					
03.04.001	Is it ensured that the total amount of biomethane being produced corresponds to the amount of landfill gas/biogas processed?	Compare, if the amount of landfill gas/biogas processed (measured or estimated) corresponds to the amount of biomethane produced. If the conversion rate is fluctuating (e.g. in the case of conversion of landfill gas to biomethane) this shall be explained. Check if the amount of biomethane produced corresponds to the gas (biogas, landfill gas) input?	Reporting system, delivery notes, production reports. The biomethane output is measured and documented. The conversion factor for the processing of landfill gas into biomethane does not exceed 0.5 +/- 5%			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
03.04.002	Is the amount of sustainable biomethane fed into the grid measured and documented?	Verify the documentation on sustainable biomethane fed into the gas grid. Check, if the amount of sustainable biomethane fed into the grid is smaller or as high as the amount of sustainable biomethane delivered	Reporting system, delivery notes, company owned data base. The amount of sustainable biomethane fed into the grid is smaller or as high as the amount of sustainable biomethane taken out of the grid.			
03.04.003	Is it ensured, that the plant feeding biomethane into the grid is physically connected with the economic operator taking the biomethane out of the grid?	Check, if both economic operators (biogas processing plant, operation unit receiving the biomethane e.g. biomethanol plant) are physically connected via the gas grid	Documentation on the gas grid network (e.g. maps), list of recipients of biomethane			
03.04.004	Is it ensured that the quantities of biomethane fed into and taken out of the gas grid are documented by the respective operational unit?	Check if a grid feed meter is available, working and calibrated on a regular basis. Check of the grid feed meter is measuring the biomethane fed into the grid. Check if these measurements on the amount of sustainable biomethane fed into the gas grid are documented. Check if the amount of sustainable biomethane fed into the gas grid and taken out of the gas grid are controlled and verified by a competent or public authority.	Documentation on the calibration procedure. Valid calibration sticker/seal. Reporting system on the amount of biomethane injected into the grid. Documentation, reporting on the verification of biomethane transported via the gas grid by a competent third party organisation			
03.04.005	Is it ensured that no additional natural gas is blended into the bio-based gas processed or into the biomethane?	Verify if natural gas or other gases are additionally blended into the biomethane processing plant. Verify if the existing pipeline system exclusively transports landfill gas or biogas to the biomethane processing plant. Verify that solely landfill gas or biogas is processed into biomethane. Verify that natural gas is not claimed as bio-based to create sustainability credits.	Visual verification of the existing pipeline system transporting biogas from the biogas digester or landfill gas from a landfill operation to the biomethane processing plant			
03.04.006	Is methane leakage minimized using at least one of the following measures: a) Covered digestion storage b) Additional measures to consume additional methane and to stop methane slip c) Measurement of methane slip d) Adequate application of fermentation residues	Verify if at least one of the measures is in place. Verify construction plan, technical maps and plans of the biogas plant. Are structural modifications visible? Is an actual operational permit available? Visual verification of the measures	Measure(s) in place, operational permit. Latest environmental report of the biogas plant.	Please state explicitly the measure(s) applied:		
03.05	**Co-processing (if applicable)**					

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
03.05.001	For ISCC EU: Was the mass balance calculated correctly for every individual feedstock?	Conduct control calculation based on the respective reporting for every bio-based raw material (e.g. palm, rapeseed). Add the quantity of sustainable bio-based input material in stock (at the beginning of the period) and the incoming sustainable bio-based input material for the entire period. Multiply this sum with the determined bio-yield for this period and add the stock of the sustainable bio-output (at the beginning of the period). This is result A. Determine the quantity of outgoing sustainable bio-output during this period (Result B). Result B must be equal or smaller than result A. Check also individually for different sustainability characteristics (e.g. type of feedstock, country of origin, GHG emissions, "ISCC Compliant" and "EU RED Compliant" materials).				
03.06	**Processing unit - Use of renewable electricity as a raw material to produce sustainable outputs under ISCC PLUS**					
03.06.001	If the company is using renewable electricity or certain shares of renewable electricity as a raw material to produce sustainable outputs is this approach clearly stated?	Verify if there is a clearly described approach on the integration of renewable electricity as a raw material to produce sustainable outputs	Clearly documented approach and description of production process that integrates renewable electricity			
03.06.002	Is it ensured that only "renewable electricity" has been used to produce sustainable outputs?	Verify if for the renewable electricity being consumed the respective amount of renewable energy obligations and renewable purchase agreements (PPAs) is available or if a direct link to an electricity producer is ensured. Is it ensured that the renewable energy obligations are issued by the respective national/ regional competent authority being member of the Association of Issuing Bodies (AIB) and that the documents being used are issued based on the European Energy Certificate System (EECS)? Verify if the renewable electricity is produced from wind, solar, aerothermal, geothermal or water (including hydrothermal sources, waves and tides) energy input. Verify if the respective proofs/ volumes are used only once and have been deleted after electricity consumption (no double claiming).	Documentation on renewable electricity (PPAs, energy obligations (e.g. EECS) that has been purchased. Used EECS are deleted and/ or taken out of the system. Statement that energy has been produced from renewable input, no biomass Contracts on the purchase of renewable electricity.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
03.06.003	Has the attribution of the sustainable share to all outputs been calculated in a proportional manner, i.e. equally to all outputs according to the physical production of the respective unit? Is it ensured that free attribution has not been applied to any outputs?	Verify how the sustainable share has been attributed. Is the attributed proportion the same as the overall physical production of the respective outputs? Please compare the annual production data of all outputs of the unit with the proportion of the sustainable share attributed to the respective output. If the ratio is the same, then the attribution is correct. Free attribution to one or several outputs or "re-distribution" from one output to another is not allowed.	Sustainable share attributed correctly on a proportional basis to all outputs. No free attribution applied. Production reports. Electricity consumption and share of renewable electricity used.			
03.06.004	Is the sustainable share and the conversion factor calculated based on operational data?	Verify if the calculation is based on operational data from the processing units. Are all process losses taken into account?	Correct calculation of the conversion factor and the sustainable share			
04.	**Physical Segregation**					
04.01.	**General Requirements (to be completed for main and sample audit only in case physical segregation is applied. 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: - Raw material - Country of origin of the raw material - waste /residue status - GHG emission value (ISCC PLUS: Only applicable if the add-on "GHG emissions" is used) - Claim "ISCC Compliant" or "EU RED compliant" (if applicable) - Applied add-ons Verify if the segregated sustainability characteristics are stated clearly and correctly on the incoming and outgoing sustainability declarations.	Bookkeeping, process descriptions, delivery documents, sustainability declarations.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
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. Compare quantities of "ISCC Compliant" products with ISCC acquired raw materials.	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. 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. 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 claiming" 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. 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			
04.03	**Controlled Blending (if applicable)**					
04.03.001	Is the blending regime in line with ISCC requirements?	Verify that - a planned regime resulting in constant and verifiable content of bio, circular and renewable feedstock in the final product - without a chemical /biological reaction - a C14-isotope analysis took place				
04.03.002	Is documentation clear and allows for claim verification?	Verify if: - the quantity of the physical inputs and outputs at the site is monitored and documented - incoming percentage of controlled blending input shall be known beforehand in order to determine the percentage of the output before delivery. - Clear documentation of the sustainable percentage of each output must be ensured. - The percentage of controlled blended output shall be achieved by: • Physical segregation of blended material or product in terms of production, transport and storage • Clear identification of the blended material or product during the process	Quantities received under all bookkeeping /reporting systems, delivery documents, sustainability declarations/proofs of sustainability, databases.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
05.	**Greenhouse Gas Emissions**					
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 RED II and ISCC 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. Examples: − Ethanol plants (availability of different total default values for different energy systems) − Palm oil mills (use of total default value only possible if methane capture is in place). − Diverse total default values for biofuels/bioliquids/biomass fuels from agricultural feedstocks (does not reach minimum GHG saving requirements) − Biomass fuels: default values depend on transport distance 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 Compare value with the default values as published in Annex V and Annex VI of the RED II Layout plant, If relevant on-site verification: 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. 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 RED II and ISCC 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. Examples: − Ethanol plants (availability of different defaults values for different energy systems) − Palm oil mill (use of disaggregated default value only possible if methane capture is in place). − Biomass fuels: default values depend on transport distance - Partial DDV for oil extraction only, soil N2= only - Where biomethane is used as compressed biomethane as a transport fuel, a value of 4.6 gCO2q/MJ biomethane needs to be added to the default values included in RED II, Annex VI.	Documentation of GHG value. Compare value with the RED II values Layout plant, If relevant on-site verification: 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. e.g. ethanol plants: energy system			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
05.01.003	In case company applied actual GHG values: Is it ensured that the GHG values for incoming materials comply with ISCC 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. Compare value with the RED II values. For agricultural raw materials: Compare with NUTS2 table "Values reported to the Commission by the Member States implementing Article 31 (2) RED II„ and identify Member State and respective NUTS2 value, which is applicable for feedstock (values reported in red in the table are in dry-ton), or with NUTS2-equivalent values provided by third countries and confirmed by the European Commission.			
05.01.004	ISCC EU: Emissions of incoming material: 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? ISCC PLUS: Emissions of incoming material: Were GHG values aggregated and averaged correctly (if applicable) (aggregation and averaging of GHG values is only possible for the same kind of input material)?	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). 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). Verify if aggregation and averaging was calculated correctly.	Files with GHG calculations (databases, excel files, etc.) Highest GHG value for all batches has been used, or verification that no aggregation/ averaging of GHG values took place. Files with GHG calculations (databases, excel files, etc.) Aggregation and averaging were calculated correctly, or highest GHG value for all incoming material of the same kind was used			
05.01.005	GHG information on sustainability declaration of the incoming and outgoing materials of the last year: 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): - Extraction or cultivation of raw materials (eec) - Carbon stock change due to land use change (el) - Processing (ep) - Transport and distribution (etd) - Savings from soil carbon accumulation via improved agricultural management (esca) - Savings from carbon capture and geological storage (eccs)	Delivery notes, sustainability declarations, internal reporting, mass balance			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		- Savings from carbon capture and replacement (eccr) 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.) If actual GHG values were used, verify if they were provided in kg CO2eq per dry-ton main product including: - All upstream emissions and allocations up to and including the unit issuing the delivery note - Means of transport - Transporting distance Please note: The RED II requests 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: - Mode of transport - Average transport distance loaded and unloaded per mode of transport - Total amount of transported raw material per mode of transport - Feedstock Factor (ratio of dry-ton raw material (input) required to make one dry-ton output product) - Allocation Factor (relation of the total energy content of the main output-product to the total energy content of all products, including co-products). Under ISCC PLUS other types of allocation (e.g. based on mass) are also possible. 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 other official sources if available or if not	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
		available shall be based on other literature or database sources): - Fuel consumption loaded - Fuel consumption unloaded - Emission factor fuel OR - 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. 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: 1. Intermediates: Raw material needed to produce one dry-ton intermediate (dry-ton input/dry-ton output) 2. Final products: Taking into account energy content (LHV) of input- and output material: MJ raw materials needed to produce 1 MJ of biofuel (ISCC EU: mandatory for final biofuels; ISCC PLUS: if applicable) Verify whether the following input data have been gathered correctly on-site and are plausible: - Calculation period	Reporting of incoming and outgoing material, conversion rates, delivery documents, process description ISCC EU System Document 205: Standard LHV			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		- Amount of main product produced in calculation period - Amount and type of raw material consumed during calculation period - In case of final biofuel: energy content of raw material and biofuel				
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 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: - Calculation period - Amount of main-products and co-products - Amount of process-specific inputs - Diesel or other fuel consumption - Electricity consumption and source of electricity (public grid, own process) - Heat consumption, fuel for heat production and type of heating system - Amount of wastes (e.g. palm oil mill effluent (POME), waste water) - Moisture content of main output-product 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	Production report, reporting of outgoing material, flow meters, plant layout and process descriptions, meters and corresponding documentation, invoices. Transparent and complete documentation of information, sources and publication date as far as the data is from literature sources or databases. 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
		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 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 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 taking 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. Verify whether: - Correct calculation formulas were applied: For biofuels/bioliquids: RED II, Annex V, C. Methodology, 16, 17 For biomass fuels: RED II, Annex VI, B. Methodology, 16, 17	GHG files, production reports, contracts			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Verify whether only the "economically justifiable demand" was included which means the demand 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 biofuel, bioliquid and biomass fuel production process Verify whether: - The carbon capture device fits the purpose of capturing carbon from the process (e.g. closed system, no leakages) - The captured CO2 is sequestrated or sold - Verify whether the captured CO2, applicable for CCS or CCR, has been correctly subtracted from the emissions of the audited unit. - 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. - 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)) - On-site verification of the capture device - Contracts with recipient of the CO2 Transparent documentation of calculation, formulas, all input data and results. 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 biofuel, bioliquid and biomass fuel production process Verify whether: - The carbon capture device fits the purpose of capturing carbon from the process (e.g. closed system, no leakages) - The captured CO2 is sequestrated or sold - Verify whether the captured CO2, applicable for CCS or CCR, has been correctly subtracted from the emissions of the audited unit. - Verify whether the total emission saving for the calculation period has been evenly distributed	- Production reports (e.g. CO2 captured (kg CO2/yr)) - On-site verification of the capture device - Contracts with recipient of the CO2 Transparent documentation of calculation, formulas, all input data and results. Check the further treatment of the product			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		to all outputs of the processing plant during the calculation period. - 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 C02 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 - Mandatory for co-products (which are designated on the certificate) and emission savings (esca, eccr/eccs) - Forbidden for wastes and residues. Verify whether the following input data has been gathered correctly on-site and is plausible: - The yearly yields for main- and co-products - Water content of co-product and main product. Verify whether the following data gathered from literature or databases fulfils ISCC requirements: - Lower heating values (LHV) for main and co-products - If available and appropriate, LHV from the REDII or ISCC 205 shall be used. Otherwise, official data sources or if not available at all, laboratory results might be used.	Documentation of all input data in production reports etc. 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. 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 whether the calculation of allocated GHG emissions was conducted according to the methodology of ISCC 205. Verify if emissions were allocated to co-products based on energetic value. ISCC PLUS: Allocation can also take place on a mass basis				
05.01.017	In case the processing unit is the producer of the final biofuel/bioliquid/biomass fuel: 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. Verify whether the following input data have been gathered correctly and are plausible: − Mode of transport − Average transport distance loaded and unloaded per each mode of transport − Total amount of transported raw material per each mode of transport Verify whether the following data gathered from literature fulfils ISCC requirements: − Fuel consumption loaded − Fuel consumption unloaded − Emission factor fuel OR − Emission factor transport type Verify whether transport emissions have been correctly calculated or the correct partial DDV from RED II was chosen. Where biomethane is used as compressed biomethane as a transport fuel, a value of 4.6 gCO2q/MJ biomethane needs to be added to the default values included in RED II, Annex VI.	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 sources. Transparent documentation of calculations and results.			
05.01.018	If the processing unit is the producer of the final biofuel/bioliquid/biomass fuel used in transport: Have the overall GHG emissions in gCO2eq per MJ and GHG saving potentials been calculated correctly?	Verify whether the: - Correct fossil reference according to the RED II was selected • for biofuels/biomass fuels used in transport: 94gCO2eq/MJ • for bioliquids and biomass fuels used in electricity/heating/cooling further fossil reference values are provided in RED II	Documentation of all input data in production reports etc. Transparent and complete documentation of information, sources and publication date as far as the data is from literature sources or databases. Transparent documentation of calculation, formulas, all input data and results.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		- Conversion from kg CO2eq per dry-ton main product into emissions per MJ took place by using the LHVs from the RED II - start date of processing unit where the biofuel/bioliquid/biomass fuel was produced Verify whether the calculation of final GHG emissions and saving potentials was conducted according to the methodology of ISCC EU Document 205. Verify whether GHG savings comply with requirements of the RED II and achieve the minimum savings threshold: • at least 50% for biofuels, biogas consumed in the transport sector, and bioliquids produced in installations in operation on or before 5 October 2015 • at least 60% for biofuels, biogas consumed in the transport sector, and bioliquids produced in installations starting operation from 6 October 2015 until 31 December 2020 • at least 65% for biofuels, biogas consumed in the transport sector, and bioliquids produced in installations starting operation from 1 January 2021 • at least 70% for electricity, heating and cooling production from biomass fuels used in installations starting operation from 1 January 2021 until 31 December 2025, and 80% for installations starting operation from 1 January 2026	Date of when the processing unit started physical production of biofuels			
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 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 Sources of emission factors			
05.01.021	For ISCC PLUS: Was the type of system boundary taken into account correctly (cradle-to-gate vs. cradle-to-grave)?	Verify if values covering the whole life cycle of the product (Life cycle assessment, LCA) are conducted according to the requirements of ISO 14040/ 14044/ 14067. In case system users have conducted a LCA also for upstream activities based on an ISO standard that differs from the ISCC methodology, the calculated value needs to be communicated separately and cannot be used to replace a GHG calculation based on the ISCC methodology.				
05.01.022	In the case animal manure is used as a substrate for the production of biogas and biomethane: Was the bonus of 45 g CO2eq/MJ manure for improved agricultural and manure management included in the calculation (esca)?	Verify if the correct default value from REDII was applied and integrated into the GHG calculation (e.g. by allocation and feedstock factor). Verify whether an individually calculated value for esca was calculated and integrated into the GHG calculation (e.g. by allocation and feedstock factor).	REDII, Proofs of Sustainability GHG calculation file Production reports Contracts incl. moisture factor			
05.01.023	Biomass fuels: In the case of an actual calculation and co-digestion of n substrates in a biogas plant for the production of electricity or biomethane: Has the correct emission calculation formula been applied?	Verify whether RED II, Annex VI, B. Methodology, c. was correctly applied by the economic operator, e.g. if shares of feedstock n, in fraction of input to the digester are included in correct amounts	Files with GHG calculations (databases, excel files, etc.) Production report, reporting of outgoing material, flow meters, plant layout and process descriptions, meters and corresponding documentation, invoices. Transparent and complete documentation of information, sources and publication date as far as the data is from literature sources or databases. For emission factors the following sources can be used: ISCC EU System Document 205, Standard Values for Emission Factors			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
			available on European Commission Transparency Platform for Biofuels.			
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 REDII and ISCC 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. 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. Compare value with REDII 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 REDII and ISCC 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 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	In case company applied NUTS2 values or NUTS2 equivalent values: Is it ensured that the GHG values for incoming materials comply with ISCC requirements?	The GHG emission formula for extraction or cultivation of raw materials eec includes all emissions (EM) from the extraction or cultivation process itself; including emissions from the collection, drying and storage of raw materials, from waste and leakages, and from the production of chemicals or products used in extraction or cultivation. The capture of CO2 in the cultivation of raw materials is excluded. Verify that the unit is in 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. If NUTS2 values or NUTS2 equivalent values are applied, verify the correct application (e.g. by checking EC transparency platform): Verify the location of agricultural production, and if the	Documentation GHG value,NUTS2 report of Member State (or recognized report of NUTS2 equivalent values by third countries) and respective NUTS2 value, which is applicable for feedstock. NUTS2 table "Values reported to the Commission by the Member States implementing Article 19 (2) RED", and identify Member State and respective NUTS2 value (values reported in red in the table are in dry-ton), NUTS region			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		correct NUTS2 value for that location or the highest NUTS2 value for the respective crop of the EU member state has been used.				
05.02.005	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): - Extraction or cultivation of raw materials (eec) - Carbon stock change due to land use change (el) - Transport and distribution (etd) - Savings from soil carbon accumulation via improved agricultural management (esca) Are the different GHG emission formula elements reported separately and in the correct unit? 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.). If actual GHG values were used, verify if they were provided in kg CO2eq per dry-ton main product.	Delivery notes, sustainability declarations, internal reporting, mass balance			
05.02.006	If First Gathering Point or group central office conducted the individual calculation for the supplying farmers:	Options to conduct individual GHG calculation for farmers: - Individual calculation for each farmer - Individual calculation for whole group if requirements for group certification are fulfilled (i.e. similar production systems) 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. ISCC EU: An average of different values is not possible. ISCC PLUS: Averaging of input values and GHG emission values is possible	GHG calculation, production reports of sampled farmers			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
05.02.007	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: - Mode of transport - Average transport distance loaded and unloaded per mode of transport - Total amount of transported raw material per mode of transport. Verify whether the following data gathered from literature or databases fulfils ISCC requirements (shall be based on REDII, ISCC 205 or other official sources if available or if not available shall be based on other literature or database sources): - Fuel consumption loaded - Fuel consumption unloaded - Emission factor fuel, OR - 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. Documentation of information, sources and publication date as far as the data is from literature or database sources. Transparent documentation of sources.			
05.02.008	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			
05.02.009	ISCC EU: Emissions of the incoming material: 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? ISCC PLUS: Emissions of incoming material: Were GHG values aggregated and averaged correctly (if applicable)? (Aggregation and averaging of GHG values is only possible for the same kind of input)	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). 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). ISCC PLUS: In case of individual GHG emission calculations for a group of farms or plantations, the averaging of input values and GHG emission values is accepted. Verify if aggregation and averaging was calculated correctly.	Files with GHG calculations (databases, excel files, etc.) Highest GHG value for all batches has been used, or verification that no aggregation/ averaging of GHG values took place Files with GHG calculations (databases, excel files, etc.) Aggregation and averaging were calculated correctly, or highest GHG value for all incoming material of the same kind was used			
05.03.	**Trader, Trader with Storage, Storage Facilities, Final Product Refinement and Logistic Centres**					

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
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. 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). Under ISCC PLUS GHG emissions may be aggregated and averaged (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. **In case of individual calculation of etd:** Note: Storage facilities, traders and traders with storage do not calculate own GHG emissions for transport. 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. Verification includes the correct forwarding of all necessary information as received from the supplier and relevant information of transport means and distance.	Incoming and outgoing outgoing sustainability declarations, delivery documents, contracts			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
05.03.003	ISCC PLUS: Emissions of incoming material: Were GHG values aggregated and averaged correctly (if applicable)? (Aggregation and averaging of GHG values is only possible for the same kind of input)	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). Verify if aggregation and averaging was calculated correctly.	Incoming sustainability declarations or Proofs of Sustainability. GHG data in the mass balance. Files with GHG calculations (databases, excel files, etc.) Highest GHG value for all batches has been used Aggregation and averaging were calculated correctly, or highest GHG value for all incoming material of the same kind was used			
05.03.004	ISCC EU: 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. GHG data in the mass balance. Files with GHG calculations (databases, excel files, etc.) Highest GHG value for all batches has been used, or verification that no aggregation/ averaging of GHG values took place Files with GHG calculations (databases, excel files, etc.)			
05.04	**Energy producers using biomass fuels and bioliquids**					
05.04.001	Have emissions from energy conversion of the liquid/biomass fuel 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 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.) Production report, reporting of outgoing material, flow meters, plant layout and process descriptions, meters and corresponding documentation, invoices. Transparent and complete documentation of information, sources and publication date as far as the data is from literature sources or databases. 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. For all other biomass fuels and bioliquids which are not mentioned there but for which this additional information needs to be provided, 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			
05.04.003	Have the correct fossil fuel comparators have been applied?	REDII provides the following relevant fossil fuel comparator values:. 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 For biomass fuels: Verify whether RED II, Annex VI, B. Methodology 3b. was correctly applied by the economic operator Bioliquids: • For bioliquids used for the production of electricity, the fossil fuel comparator EC F(e) shall be 183 g CO 2 eq/MJ. • For bioliquids used for the production of useful heat, as well as for the production of heating and/or cooling, , the fossil fuel comparator EC F(h&c) shall be 80 g CO 2 eq/MJ. Biomass fuels: • For biomass fuels used for the production of electricity, the fossil fuel				

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		comparator EC F(el) shall be 183 g CO 2 eq/MJ electricity or 212 g CO 2 eq/MJ electricity for the outermost regions. • For biomass fuels used for the production of useful heat, as well as for the production of heating and/or cooling the fossil fuel comparator EC F(h) shall be 80 g CO 2 eq/MJ heat. • For biomass fuels used for the production of useful heat, in which a direct physical substitution of coal can be demonstrated, the fossil fuel comparator EC F(h) shall be 124 g CO 2 eq/MJ heat.				

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

Mandatory Improvement Measures									
No.	No. of Requirement	Non-Conformity/ Finding	Category of non-conformity/finding[6]			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)

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