

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

**Please read the guidelines carefully before completing the audit procedures!**

- ISCC provides audit procedures 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 into 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 audits, for internal training, or to prepare for an audit. The application of the audit procedures for such purposes is voluntary but recommended
- Each requirement is complemented by verification guidance information and information on what evidence may be provided
- Questions and requirements that were added are marked. Minor amendments, e.g., change of order, corrections of phrasings, and spelling mistakes are not listed
- This template contains certification requirements for Farms and Plantations. The procedure is also applicable for sample audits of Farms and Plantations.
- A farm or plantation must be compliant with all requirements stated in ISCC Principle 1 and all immediate requirements (IM) of ISCC Principles 2-6 when it the ISCC self-declaration was signed for the first time or when the farm or plantation obtained the initial ISCC certification. The short-term (ST) and mid-term (MT) requirements specified in ISCC Principles 2-6 have to be implemented as part of a continuous improvement process over a specified period of 3 and 5 years respectively. Best practice requirements (BP) are entirely voluntary. They can be fulfilled at any point in time, but they are never mandatory. For farms/plantations that signed the first self-declaration or obtained the initial ISCC certification before 2022, the baseline year to determine when the short and mid-term requirements have to be complied with is 2022. The short-term requirements must be fulfilled after a maximum of 3 years and mid-term requirements after a maximum of 5 years after the farm/plantation signed the ISCC self-declaration for the first time or obtained the initial ISCC certification.

- If a farm/plantation within the EU is controlled via the European Cross Compliance and other controlling systems (e.g. EMAS), only ISCC Principle 1 is applicable. An exemption is made for requirement 2.4.1 regarding the prohibition of chemicals listed under WHO classes Ia, Ib lists; Some of the WHO 1a and 1b chemicals are not covered under current EU legislation – this requirement must thus be verified by also for farmers covered under EU cross compliance.
- For countries that have ratified the ILO Standard Convention, it may be assumed that the social requirements (ISCC Principle 4) are fulfilled, unless the risk assessment or audit delivers a different result
- If a requirement is not applicable for a specific audit, it must not be answered (can be marked as not applicable)
- For relevant requirements, the conformity has to be marked with „yes“ (conformity) or „no“ (non-conformity). If indicated, detailed information must be provided in the column „finding“
- Every „no“ must be explained in the column „findings“ and requires the definition of corrective measures (chapter 6)
- Every chapter and requirement has a unique number (due to technical reasons the numbering may not be continuous)
- Reference to ISCC documents always refer to the latest version that is available on the ISCC website
- If a question requires the statement of sustainable materials, the wording of the ISCC Lists of Material must be applied
- Information requirements in the chapter „Basic Data“ marked with an asterisk (\*) are not relevant for sample audits

### Abbreviations for implementation of requirements

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

<b>00.</b>	<b>Basic Data</b>		
<b>00.00.</b>	<b>Certification Body</b>		
00.00.001	Name of Certification Body		
<b>00.01.</b>	<b>Operational Unit</b>		
00.01.001	Company Name		
00.01.002	Street		
00.01.003	Street Number		
00.01.004	Postal Code		
00.01.005	Place		
00.01.006	Country		
00.01.007	Geo Coordinates: Latitude in decimal degrees	(Example: 50.941218)	
00.01.008	Geo Coordinates: Longitude in decimal degrees	(Example: 6.958337)	
00.01.009	ISCC System	<input type="checkbox"/> ISCC EU <input type="checkbox"/> ISCC PLUS	
00.01.010	ISCC Contact Person: Salutation*		
00.01.011	ISCC Contact Person: Last Name*		
00.01.012	ISCC Contact Person: First Name*		
00.01.013	ISCC Contact Person: Phone*		
00.01.014	ISCC Contact Person: E-Mail*		
00.01.015	Contact details (e.g., email, phone) of relevant department within the company*		
00.01.016	Type of Operation/ Scope to be audited	<input type="checkbox"/> Farm/ Plantation	
00.01.017	Is the Operational unit certified individually or audited as a part of a sample?	<input type="checkbox"/> Individually certified <input type="checkbox"/> audited as a part of a sample as a storage facility, point of origin, farm/plantation, or dependent collecting point <input type="checkbox"/> audited as part of a sample as a national trade office/limited risk distributor (LRD)	
00.01.018	ISCC Registration Number		
00.01.019	Recertification*	<input type="checkbox"/> yes <input type="checkbox"/> no	
00.01.020	Year of initial ISCC certification*		
00.01.21 (added)	Is the date of the previous audit on / after September 1st, 2022?	<input type="checkbox"/> yes <input type="checkbox"/> 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		€

\* Not relevant for sample audits

	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 ?	<input type="checkbox"/> First Gathering Point <input type="checkbox"/> Logistic Centre <input type="checkbox"/> Trader <input type="checkbox"/> Collecting Point <input type="checkbox"/> Warehouse <input type="checkbox"/> Central Office (Group of Farms/Plantations) <input type="checkbox"/> Central Office (Group of Points of Origin) <input type="checkbox"/> Processing Unit <input type="checkbox"/> Trader with storage <input type="checkbox"/> 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	<p>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.)</p> <p>In this example the full format of the NTR ID will be either DE_TRD_RGSTR_CD123456789, or DE_VAT_CD123456789.</p>	
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	<p>Value-added tax number. Relevant for EU-based companies handling invoicing. Write NA if the invoicing company is not based in the EU.</p> <p>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.</p>	

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 there are no additional emails.
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
<b>00.02. Audit Specific Data</b>		
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	<input type="checkbox"/> On-site <input type="checkbox"/> On-site at the address where the daily operations take place (only applicable for traders/traders with storage) <input type="checkbox"/> Remote
00.02.004	Date of the Audit	
00.02.005 (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?	<input type="checkbox"/> yes <input type="checkbox"/> 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)	<input type="checkbox"/> Total default value <input type="checkbox"/> Disaggregated default value <input type="checkbox"/> Actual GHG value <input type="checkbox"/> NUTS2 value or "NUTS2-equivalent" value
00.02.010	Name of GHG expert (in case of an individual GHG calculation):*	
00.02.011	Sustainable output material(s) (according to the ISCC lists of materials) <sup>1</sup>	
00.02.015	Is material claimed as "ISCC Compliant"?* ISCC PLUS: Claim "ISCC Compliant" is mandatory to indicated that the entire upstream supply chain is covered by ISCC certification	<input type="checkbox"/> yes <input type="checkbox"/> no

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

00.02.016 (adjusted)	Are other sustainability certification system(s) with comparable scopes used? For ISCC EU 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 addition traceability databases for biogas/ biomethane trading (e.g., Vertogas (NL), Green Gas (UK)), for wood-based feedstocks (e.g. PEFC, FSC) and other voluntary schemes for circular and/ or bio-based industrial applications like e.g. RSPO or EuCertPlast are relevant.	<input type="checkbox"/> yes <input type="checkbox"/> no
00.02.017	If other sustainability certification systems are used, specify which other systems are used	
00.02.018	Overall risk level applied during the audit (risk level regarding documentation and sampling)*	<input type="checkbox"/> Regular (risk level 1.0) <input type="checkbox"/> Medium (risk level 1.5) <input type="checkbox"/> High (risk level 2.0)
00.02.019	Specify major risk indicator(s) that were identified for the audit (in accordance with ISCC Risk Assessment requirements – ISCC EU Document 204 "Risk Management") and with regard to the (non-exhaustive) list of risks as provided in ISCC EU Document 204 "Risk Management"*	
00.02.020	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).	<input type="checkbox"/> Regular (risk level 1.0) <input type="checkbox"/> Medium (risk level 1.5) <input type="checkbox"/> High (risk level 2.0)
00.02.022	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	<input type="checkbox"/> Mass balance <input type="checkbox"/> Physical segregation
00.02.024	Are electronic traceability databases (e.g. Nabisy) used?*	<input type="checkbox"/> yes <input type="checkbox"/> no
00.02.025	Voluntary Add-ons if applicable)*	<input type="checkbox"/> No add-ons applied <input type="checkbox"/> SAI Gold <input type="checkbox"/> GHG Emissions <input type="checkbox"/> Consumables <input type="checkbox"/> Non-GMO for Food and Feed <input type="checkbox"/> Non-GMO for Technical Markets <input type="checkbox"/> Electricity and Heat from Biogas Plants
00.02.026	Are waste or residues or waste or residue-based products handled, or processed, or sold and claimed under ISCC?	<input type="checkbox"/> Waste or residues <input type="checkbox"/> Waste or residue-based products <input type="checkbox"/> No wastes or residues or waste or residue-based products

00.02.029	Are internal (on-site) or external (different address) storage facilities (e.g. warehouses, tank terminals, etc.) used to store sustainable material?*	<input type="checkbox"/> yes: internal storage facilities <input type="checkbox"/> yes: external storage facilities <input type="checkbox"/> no storage facilities
00.02.030	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.)	<input type="checkbox"/> All external storage facilities are certified <input type="checkbox"/> 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?*	<input type="checkbox"/> Regular (risk level 1.0) <input type="checkbox"/> Medium (risk level 1.5) <input type="checkbox"/> High (risk level 2.0)
00.02.033	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? <sup>2</sup>	<input type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> 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?	<input type="checkbox"/> yes <input type="checkbox"/> 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.	<input type="checkbox"/> yes <input type="checkbox"/> no
<u>00.02.47 (added)</u>	Dropped Collecting Point / Central Office scope: Total amount of outgoing material declared as sustainable under ISCC EU during the indicated period.	Amount in mt
<u>00.02.48 (added)</u>	Dropped Collecting Point / Central Office scope: Total amount of outgoing material declared as sustainable under ISCC PLUS during the indicated period.	Amount in mt
<u>00.02.49 (added)</u>	Dropped Point of Origin scope: Total amount of outgoing material declared as sustainable under ISCC EU during the indicated period.	Amount in mt
<u>00.02.50 (added)</u>	Dropped Point of Origin scope: Total amount of outgoing material declared as sustainable under ISCC PLUS during the indicated period.	Amount in mt
<u>00.02.51 (added)</u>	Dropped Processing Unit scope: Total amount of outgoing material declared as sustainable under ISCC EU during the indicated period.	Amount in mt

<sup>2</sup> 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: 1<sup>st</sup> November 2022 - 31<sup>st</sup> January 2023: The generation of ARIA reports is entirely voluntary for audits taking place in this period  
Phase 2 Transition: 1<sup>st</sup> February 2023 - 30<sup>th</sup> April 2023: The use of ARIA is recommended for certification audits taking place in this period.  
Phase 3 Mandatory: Starting 1<sup>st</sup> May 2023: For certification audits taking place after this date the ARIA report is a mandatory requirement

<u>00.02.52 (added)</u>	Dropped Processing Unit scope: Total amount of outgoing material declared as sustainable under ISCC PLUS during the indicated period.	Amount in mt
<u>00.02.53 (added)</u>	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
<u>00.02.54 (added)</u>	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
<u>00.02.55 (added)</u>	Dropped Farm / Plantation scope: Total amount of outgoing material declared as sustainable under ISCC EU during the indicated period.	Amount in mt
<u>00.02.56 (added)</u>	Dropped Farm / Plantation scope: Total amount of outgoing material declared as sustainable under ISCC PLUS during the indicated period.	Amount in mt
<u>00.02.57 (added)</u>	Dropped Trader / Trader with Storage scope: Total amount of outgoing material declared as sustainable under ISCC EU during the indicated period.	Amount in mt
<u>00.02.58 (added)</u>	Dropped Trader / Trader with Storage scope: Total amount of outgoing material declared as sustainable under ISCC PLUS during the indicated period.	Amount in mt
<u>00.02.59 (added)</u>	Dropped Final Product Refinement scope: Total amount of outgoing material declared as sustainable under ISCC EU during the indicated period.	Amount in mt
<u>00.02.60 (added)</u>	Dropped Final Product Refinement scope: Total amount of outgoing material declared as sustainable under ISCC PLUS during the indicated period.	Amount in mt
<b>00.07.</b>	<b>Farm/ Plantation Requirements</b>	
00.07.001	Status of the farm/plantation	<input type="checkbox"/> Individually certified <input type="checkbox"/> Part of First Gathering Point <input type="checkbox"/> Member of group of farms/ plantations
00.07.002	Has the farm been audited before?	<input type="checkbox"/> yes <input type="checkbox"/> no
00.07.003	Please indicate the date of the previous audit of the farm/plantation (if applicable)	
00.07.004	When was the first self-declaration signed or the initial ISCC certification obtained (month/year)? <sup>3</sup>	
00.07.005	This question is only relevant for auditors using the APS (Audit Procedure System) tool: Should only the required questions be shown? (immediate, short-term requirements etc.)	<input type="checkbox"/> yes <input type="checkbox"/> no
00.07.006	Has the farm been continuously covered by certification (group/individual) since the initial ISCC certification?	<input type="checkbox"/> yes <input type="checkbox"/> no
00.07.007	Does the entire farm or plantation, including own and leased land, participate in the EU Cross Compliance (CC) system and receive EU subsidies in this framework?	<input type="checkbox"/> yes <input type="checkbox"/> no

<sup>3</sup> If the farm/plantation signed the first ISCC self-declaration before 2022, only the year is important so the month can be estimated. This information is relevant to determine when a farm/plantation must also be compliant with the short-term and mid-term requirements. For farms/plantations that signed the first self-declaration or obtained the initial ISCC certification before 2022 the baseline year to determine when the short and mid-term requirements have to be complied with is 2022. The short-term requirements must be fulfilled after a maximum of 3 years and mid-term requirements after a maximum of 5 years after the farm/plantation signed the ISCC self-declaration for the first time or obtained the initial ISCC certification. Best practice requirements are entirely voluntary. They can be fulfilled at any point in time, but they are never mandatory.



00.07.008	Is there evidence for compliance with the EU CC status of all fields, farmland and other cultivated areas managed by the farmer (e.g., valid copies of the CC decision for subsidies)?	<input type="checkbox"/> yes <input type="checkbox"/> no
00.07.009	<p>Did land use change take place after January 2008?</p> <p>If LUC after January 2008 took place, please provide ISCC with the ISCC Template for a LUC Statement and Biodiversity Assessment (available on the ISCC website) for this farm/plantation. It must be specified in the template how compliance with ISCC was verified (evidence should include e.g., remote-sensing technology, pictures of the on-site visit, approach to determine land category, further tools etc.).</p>	<input type="checkbox"/> yes <input type="checkbox"/> no
00.07.010	Are ISCC requirements for delivery notes fulfilled by farm?*	<input type="checkbox"/> yes <input type="checkbox"/> no
00.07.011	Please indicate the type of agricultural operation audited	<input type="checkbox"/> Smallholder <input type="checkbox"/> Individual Farmer <input type="checkbox"/> Plantation
00.07.012	Please indicate the life cycle of the crops	<input type="checkbox"/> Annual <input type="checkbox"/> Perennial
00.07.013	Please specify the size of the agricultural operation	<input type="checkbox"/> 1-500ha <input type="checkbox"/> 500-5.000ha <input type="checkbox"/> 5.000-20.000ha <input type="checkbox"/> >20.000ha
00.07.014	Total area of agricultural operation	
00.07.015	<p>Have emission savings from soil carbon accumulation via improved agricultural management (esca) been applied?</p> <p>Companies and CBs have to provide ISCC with the calculations and other relevant information for each individual farmer, e.g., prove that the improved agricultural management practice(s) was applied after the cut-off date (1 January 2008). For further information on esca requirements please see ISCC 205.</p>	<input type="checkbox"/> yes <input type="checkbox"/> no
00.07.016	<p>Does the farm provide intermediate crops<sup>4</sup> as sustainable?</p> <p>(The certification approach for intermediate crops is analogous to main crops. If the following two questions are answered with "yes" the intermediate crops can be certified analogous to agricultural residues)</p>	<input type="checkbox"/> yes <input type="checkbox"/> no If yes, please state the intermediate crops:
00.07.017	The cultivation of the intermediate crops is for the purpose of improving soil quality and not biomass production	<input type="checkbox"/> yes <input type="checkbox"/> no
00.07.018	There is no application of nitrogen fertilisers with the aim of increasing biomass yields	<input type="checkbox"/> yes <input type="checkbox"/> no
00.07.019	Does the farm provide agricultural (crop) residues as sustainable?	<input type="checkbox"/> yes

<sup>4</sup> 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 Document 201 "System Basics" for further information

	<input type="checkbox"/> no If yes, please state the agricultural (crop) residues:							
00.07.020	Crop details							
-	Crop	Total amount per crop in mt		Date of sowing	Date of harvesting	Average yield (mt/ha (added))	GHG Option (ISCC PLUS: only relevant in case add-on "GHG emissions" is applied)	Cultivation GHG emissions in kg CO <sub>2</sub> eq/mt (ISCC PLUS: only relevant in case add-on "GHG emissions" is applied)
-			mt					kg CO <sub>2</sub> eq/mt
-			mt					kg CO <sub>2</sub> eq/mt
-			mt					kg CO <sub>2</sub> eq/mt
-			mt					kg CO <sub>2</sub> eq/mt
-			mt					kg CO <sub>2</sub> eq/mt
00.07.021	Does the farm produce cotton?				<input type="checkbox"/> yes <input type="checkbox"/> no			
00.07.022	If the farm/plantation cultivates cotton, what kind of raw material is produced?				<input type="checkbox"/> Cotton fiber <input type="checkbox"/> Cotton seed			
00.07.023	If the farm/plantation cultivates cotton, how many of the workers on the farm are female? Please also provide the percentage of workers on the farm that are female.				Number of female workers:		Percentage of female workers:	
00.07.024	Crop details on Land Use Change (LUC) (only relevant if 00.07.09 was answered with yes)							
-	Crop	Date of Land Use Change (LUC)			Net GHG emissions from LUC in kg CO <sub>2</sub> eq/mt (ISCC PLUS: only relevant in case add-on "GHG emissions" is applied)			
-								kg CO <sub>2</sub> eq/mt
-								kg CO <sub>2</sub> eq/mt
-								kg CO <sub>2</sub> eq/mt
-								kg CO <sub>2</sub> eq/mt
00.07.025	Crop details on emission savings from soil carbon accumulation via improved agricultural management (esca) (only relevant if 00.07.15 was answered with yes)							
-	Crop	Length of cultivation period (in months)			Emission savings from soil carbon accumulation via improved agricultural management (esca) in kg CO <sub>2</sub> eq/mt (ISCC PLUS: only relevant in case add-on "GHG emissions" is applied)			
-								kg CO <sub>2</sub> eq/mt
-								kg CO <sub>2</sub> eq/mt
-								kg CO <sub>2</sub> eq/mt
-								kg CO <sub>2</sub> eq/mt



	Total amount of outgoing material declared as sustainable under ISCC during the indicated period <sup>5</sup> .					
-	ISCC System	Total Amount		Amount in words	Start of period	End of Period
00.07.026	ISCC EU		mt			
00.07.027	ISCC PLUS		mt			

<sup>5</sup> 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.

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

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
01.01.006	If required, have corrective and/or preventive measures been established?	Verify corrective and/or preventive measures that have been established.	Report, action plan, progress report	X					
01.01.007	Was the internal audit report reviewed by the organization's management?	Verify whether the management has reviewed the internal audit report (should take place at least once a year)	Review report, minutes, protocol, interview management personnel, QM system	X					
01.01.008	Are the internal processes documented appropriately?	Verify if the documentation includes e.g., process descriptions, main product(s) and by-products, waste and residues and losses within the process, flow charts etc.	Material flow charts, process descriptions. Production reports, organization charts, etc.	X					
01.01.009	Are sufficient procedure descriptions with respect to sustainability requirements available for all critical control points?	Verify procedures (e.g., regarding sustainability requirements, traceability, mass balance, GHG calculation etc.) at critical control points (e.g. raw material sourcing, conversion process, logistics of incoming and outgoing goods, inventory control, sales and distribution, quality assurance, warehouse bookkeeping, weighbridge, etc.)	Material flow charts, standard operating procedures, job and responsibility descriptions, organization chart, contracts with service providers/ subcontractors	X					
01.01.010	Is the technical equipment and infrastructure available and in operation for the critical control points?	Verify whether weighbridges, flow meters, sensors, measuring devices etc. are available, fully functional and calibrated, in particular in the areas of site gate, silos, warehouse, conversion process, etc.	Weighbridge ticket, sensor display, computer system reports, display, computer reports regarding process parameters, filling status, etc.	X					
01.01.011	Are all necessary documents, records, reports, information and data according to ISCC 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	<ul style="list-style-type: none"> <li>- Plant operation permit, plant layout plan, silo plan, tank plan, silo/warehouse capacity, tank capacity,</li> <li>- Weighbridge tickets, delivery notes, bill of lading, sustainability declaration/Proof of Sustainability or other documents for incoming and outgoing sustainable material,</li> <li>- Periodical reporting on opening and closing stock for incoming and</li> </ul>	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		and deliveries. Please be aware that the documentation is the basis for the risk assessment conducted by the external (certification body) auditor.	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, - 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	X					
01.01.013	Did the risk assessment regarding a flawed documentation of the audited site take place based on the documents, reports, information and data according to ISCC EU 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	Documents required by ISCC, certificates, databases and registries of certification schemes	X			Please indicate the risk indicators		

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		<p>accurately and are not accessible without problems</p> <p>3. High risk: above-mentioned documents are not up to date and not complete.</p> <p>Note: The use of other certification schemes must be taken into account appropriately during the risk assessment (certification under multiple schemes at the same time may be one of the factors for a higher risk).</p> <p>The result of the risk assessment drives the audit intensity with respect to traceability, mass balance and documents to be verified during the audit:</p> <p>Regular risk: auditor must check a random document sample from three successive months</p> <p>Medium risk: auditor must check a random document sample from three successive months plus documents from one complete month</p> <p>High risk: auditor must check documents of three successive months completely.</p> <p>Please describe the risk indicators to determine the risk-level of operations (in accordance with ISCC EU Document 204 "Risk Management")</p>							
01.01.014	If the operational unit is also certified under other sustainability certification schemes with comparable scopes at the time of the audit or has been certified in the twelve months prior to the audit, are all relevant information on	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.	Certificates of other schemes, website/databases of other schemes. Quantity bookkeeping, mass balances, sustainability declarations/delivery documents issued under other schemes, GHG calculations, audit reports	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
	the other certification schemes available to the auditor?	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							
01.01.015	Is it ensured that no hopping between certification schemes is performed with the intention to cover or conceal violations of other certification schemes?	Verify if the audited site has a history of certification under one (or more) certification scheme(s) with comparable scope. Check which other sustainability certification schemes are currently being used or have been used within the previous 12 months. Check with the respective other certification scheme(s) if certificates have been withdrawn within the previous 12 months.	Certificates, databases and registries of certification schemes, interview with personnel	X					
01.01.016	Is it ensured that the operational unit is not suspended or excluded by another certification system at the date of the audit (ISCC EU: certification systems recognised under RED II)?	Check which other sustainability certification schemes have been used within the previous 12 months. Check if certificates have been withdrawn within the previous 12 months. Verify that the 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	X					
01.01.017	Are documents and information treated as confidential and is it ensured that they not made accessible to third parties?	Verify that no access to confidential documents, information, databases, etc. is possible by third parties.	Distribution lists, emails and access authorizations to data bases	X					



No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
01.01.018	ISCC EU only: Did the system user submit to ISCC the reporting template as provided by ISCC on the amounts of sustainable raw materials and/or final biofuels certified in the previous calendar year? (Note: Only applicable for 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)	Verify if the reporting template was submitted to ISCC. Verify if the system user has received the confirmation email from ISCC confirming that the reporting obligation was fulfilled.	Confirmation email from ISCC	X					
01.01.019	ISCC EU only: Is it ensured that the reporting template contained complete and truthful information? (Note: Only applicable for 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	X					
01.01.020 (adjusted)	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	X					
01.01.021	Is a signed statement from an eligible and high-level member of the staff available confirming awareness that multiple accounting is not allowed?	To minimise the risk of multiple accounting an eligible and high-level member of staff of the economic operator issuing sustainability declarations has to	Signed statement	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		sign a statement/declaration confirming the awareness that multiple accounting is not allowed (see ISCC EU Document 203 "Traceability and Chain of Custody")							
<b>01.02. Additional requirements for individually certified palm plantations located in Indonesia or Malaysia (to be completed for main audits only. Not relevant for sample audits)</b>									
01.02.010 (added)	If required, was an automated ARIA report generated for the certified area? (Note: Only applicable when palm plantations in Indonesia or Malaysia are covered by the certification)	<p>Verify if an ARIA report was generated for the area covered by certification.</p> <p>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: 1<sup>st</sup> November 2022-31<sup>st</sup> January 2023: The generation of ARIA reports is entirely voluntary for audits taking place in this period            Phase 2 Transition: 1<sup>st</sup> February 2023-30<sup>th</sup> April 2023: The use of ARIA is recommended for certification audits taking place in this period.            Phase 3 Mandatory: Starting 1<sup>st</sup> May 2023: For certification audits taking place after this date the ARIA report is a mandatory requirement</p>	ARIA report for the area covered by certification	X					
01.02.011 (added)	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 applicable 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	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
01.02.012 (added)	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 applicable 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.	X					
<b>07. Farm/ Plantation</b>									
<b>07.01. Audit of sustainability criteria</b>									
<b>ISCC Principle 1</b>									
07.01.001	Is it ensured that the entire land of a farm/ plantation including agricultural land, pasture, forest and any other land (farmland) complies with the ISCC standard 202 (Principle 1 – 6).	Biomass produced on land, which is in compliance with the ISCC principles 1 to 6, is considered sustainable and ISCC compliant. Compliance with ISCC principle 1 is required for the entire land of the farm from the beginning. Continuous improvement for areas not fully compliant with ISCC principles 2-6 possible within a specified time period. Control that farms/ plantations will only be declared as compliant to the ISCC System, if the farmers do fulfil ISCC principles 1-6 at the entire land. All areas of one farm/ plantation must be in compliance with the ISCC principles. If areas do not fully comply with ISCC principle 2-6, verify whether non-compliant areas can be clearly separated and a plan to reach full compliance is set by the farmer, exists. The plan shall specify continuous improvement and times. Verify, whether material from this	Interview with the farmer, documents of production and property show that the farmer does not produce on other farms/ plantations that do violate the ISCC-System. State facilities, Citizens and NGOs can verify the observations.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		area has not been sold as ISCC compliant or sustainable. Document check, use of databases, satellite images etc. to verify compliance.							
07.01.002	Is it ensured, that biomass is not obtained from land that in or after January 2008 had the status of forest land?	Control, that biomass is not produced on land that had the status of forest land in or after January 2008, no matter whether or not the land still has this status. Forest land comprises <ul style="list-style-type: none"> <li>primary forests;</li> <li>forests and other wooded land that are covered with native tree species and do not show clearly visible indications of human activity and the ecological processes are not significantly disturbed.</li> </ul> This requirement will normally be demonstrated with evidence showing that there has been no land use change, e.g. 'positive' evidence showing the area was already cropland in 2008. (see ISCC 202-1, 1.1.(1))	Evidence of compliance can be demonstrated by e.g. comparing aerial photographs, satellite images, land register documents (e.g. field record system, documents of land registry, land certificates, GPS-based crop yield), maps, site surveys or management plans from 31.12.2007 or earlier with today's status of the farmland. Environmental assessments of expansions since 1st January 2008 show that no conversion of forestland took place. Appropriate assessment tools are e.g. databases like GRAS, Modis Land Cover Database, Intact Forest Landscapes database etc., and/ or maps by NGOs (e.g. IUCN, WWF-especially in Indonesia, Vida)	X					
07.01.003	Is it ensured, that biomass is not obtained from land that in or after January 2008 had the status of highly biodiverse forest and other wooded land	Control, that biomass is not produced on land that had the status of highly biodiverse forest and other wooded land in or after January 2008, no matter whether or not the land still has this status. Highly biodiverse forest and other wooded land are areas that are species-rich and not degraded, or areas that have been identified as being highly biodiverse by the relevant competent authority, unless evidence is provided that the production of that raw material did not interfere with those nature protection purposes.	Evidence of compliance can be demonstrated by e.g. comparing aerial photographs, land register documents (e.g. field record system, documents of land registry, land certificates, maps, site surveys or management plans from 31.12.2007 or earlier with today's status of the farmland, tools to classify grassland areas in accordance with ISCC 202-1, Annex 1 or equivalent), literature resources such as e.g. international lists of threatened species, national legislation regarding wildlife protection, government and local authorities responsible for protected	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		Highly biodiverse forest and other wooded land means that: (a) Is not degraded, that is to say it is not characterised by long-term loss of biodiversity due to for instance overgrazing, mechanical damage to the vegetation, soil erosion or loss of soil quality; and (b) Is species-rich, that is to say it is: a. A habitat of significant importance for critically endangered, endangered or vulnerable species as classified by the International Union for the Conservation of Nature Red List of Threatened Species or other lists with a similar purpose for species or habitats laid down in national legislation or recognised by a competent national authority in the country of origin of the raw material; or b. A habitat of significant importance to endemic or restricted-range species; or c. A habitat of significant importance to intra-species genetic diversity; or d. A habitat of significant importance to globally significant concentrations of migratory species or congregatory species; or e. A regionally or nationally significant or highly threatened or unique ecosystem. (see ISCC 202-1, 1.1.(2))	areas and species, relevant NGOs, universities and other research institutions						
07.01.004	Is it ensured, that no cultivation occurred on areas that serve the purpose of nature protection unless the nature protection aims are not endangered?	Check if the farmland is completely or partially situated in nature protection areas. Areas for nature protection purposes comprise areas, which are	A comparison of the farmland with the areas for nature protection purposes (designated by law, Natura 2000, designated by nature law of third countries, World	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		designated by law or by the relevant competent authority to serve the purpose of nature protection. Compare in European Union Member States the farmland with the biotopes protected by law and Natura 2000 areas. In third countries search for similar laws and designated protection areas. Analyze the World Database on Protected Areas (WDPA), the Integrated Biodiversity Assessment Tool (IBAT) or other databases. The protection purpose and the respective imperatives and interdictions must be followed according to the relevant protected area declaration. As long as a Natura 2000 area has not been placed under protection order, the relevant preservation objectives are authoritative. (see ISCC 202-1, 1.1.(3))	Database on Protected Areas (WDPA) or the Integrated Biodiversity Assessment Tool (IBAT) or other databases show, that plant cultivation does not occur on one of these protected areas). Document check, use of databases, satellite images etc. to verify compliance. If crop cultivation and harvest of biomass occurs on areas for nature protection purposes interviews with the farmer and employees and the analysis of the operational documents show that nature protection requirements are observed. Check the knowledge of the farmer and the other workers also on the relevant imperatives and interdictions.						
07.01.005	Is it ensured, that the regulations for areas that serve the purpose of the protection of rare, threatened or vulnerable ecosystems or species, or areas for the protection of rare, threatened or endangered ecosystems or species recognized by international agreements or included in lists drawn up by intergovernmental organizations or the International Union for the Conservation of Nature are followed?	Compare the farmland areas with the protected areas listed in the IUCN Database. The HCV tool also covers further important ecosystems and species, ecosystem services and community livelihoods as well as cultural values. Compare farmland with potential HCV-areas and if HCV-criteria have been followed in the identification of land status. Where the biomass production does not interfere with protection purposes, appropriate management measures to implement any legal requirements relating to the protection of species	Document check, use of databases, satellite images etc. to verify compliance. Internationally recognized tools and protocols may be used to identify HCV areas. Documentation identifying where HCVs occur. Where HCV is not a well-known concept, existing systems may be used to identify the values. At a national level, surveys by international associations, environmental agencies or authorities may be in place to identify important areas for biodiversity conservation.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		and habitats are met and illegal or inappropriate hunting, fishing or collecting activities are controlled. (see ISCC 202-1, 1.1.(4))	Consultation with stakeholders might be important as a means of verification						
07.01.006	Is it ensured, that biomass is not obtained from land that in or after January 2008 had the status of highly biodiverse grassland?	<p>Check whether harvesting of raw material is necessary to preserve the grassland status or not. Where evidence is provided that the harvesting of the raw material is necessary to preserve the grassland status, no further evidence to show compliance with that criterion is needed. If not:</p> <p>Check if farmland had in or after January 2008 the status of highly biodiverse grassland:</p> <p>"Natural highly biodiverse grassland" and "non natural highly biodiverse grassland" are distinguished:</p> <p>"Natural highly biodiverse grassland" means grassland that:</p> <p>(a) would remain grassland in the absence of human intervention; and</p> <p>(b) maintains the natural species composition and ecological characteristics and processes.</p> <p>"Human intervention" means managed grazing, mowing, cutting harvesting or burning.</p> <p>"Non-natural highly biodiverse grassland means grassland that:</p> <p>(a) would cease to be grassland in the absence of human intervention; and</p> <p>(b) is not degraded, that is to say it is not characterised by long-term loss of biodiversity due to for instance overgrazing, mechanical</p>	<p>For highly biodiverse grassland, the following approach must be taken when determining whether land is (or in the case of conversion was) natural highly biodiverse grassland:</p> <p>(1) The lead auditor must judge whether an assessment of highly biodiverse grassland is necessary.</p> <p>(2) If an assessment is necessary, it must be conducted by a qualified independent specialist who may be additional to the audit team. The assessment and result must then be reviewed as part of the audit.</p> <p>Evidence of compliance can be demonstrated by e.g. comparing aerial photographs, land register documents (e.g. field record system, documents of land registry, land certificates, maps, site surveys or management plans from 31.12.2007 or earlier with today's status of the farmland, classification of geographic ranges (in accordance with ISCC 202-1, Annex 1), tools to classify grassland areas in accordance with ISCC 202-1, Annex 1 or equivalent), literature resources such as e.g. international lists of threatened species, national legislation regarding wildlife protection, government and local authorities responsible for protected areas and species, relevant NGOs, universities and other research institutions.</p>	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		<p>damage to the vegetation, soil erosion or loss of soil quality; and (c) is species-rich (d) And has been identified as being highly biodiverse by the relevant competent authority, unless evidence is provided that the harvesting of the raw material is necessary to preserve its status as highly biodiverse grassland. If a grassland conversion is anticipated or already has taken place, the further guidance and requirements on the identification of highly biodiverse grassland according to ISCC EU document 202-1 Annex 1 must be followed. (see ISCC EU Document 202-1 "Agricultural Biomass: ISCC Principle 1")</p>	Please also see the ISCC Template for a LUC Statement and Biodiversity Assessment						
07.01.007	Is it ensured, that biomass is not obtained from land that in or after January 2008 had the status of wetland and no longer has the status?	<p>Check if any farmland had in or after January 2008 the status of a wetland, namely land that is covered with or saturated by water permanently or for a significant part of the year. Wetlands can be natural or artificial, permanent or temporary, with water that is static or flowing, fresh, brackish or salt, including areas of marine water the depth of which at low tide does not exceed six meters (e.g., marsh, fen) Compare with wetland status in the list of internationally important wetlands according to article 2, section 1 of the Convention of February 2nd 1971 (RAMSAR Convention). The conservation of the status of a wetland also implies that this condition is not to be changed or compromised. Raw</p>	<p>Evidence of compliance can be demonstrated by e.g., comparing aerial photographs, satellite images, land register documents (e.g. field record system, documents of land registry, land certificates, GPS-based crop yield), maps, site surveys or management plans from 31.12.2007 or earlier with today's status of the farmland.</p> <p>Appropriate assessment tools are e.g., databases like GRAS, RAMSAR Convention, Modis Land Cover Database, World Intact Forest Landscape Database.</p> <p>The determination and objective evidence of the carbon stock of the area before the conversion on the basis of exact measurements is necessary to prove that the greenhouse gas emission saving is</p>	X					



No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		material production on wetlands might be acceptable as long as the status of the wetland is not changed. (see ISCC 202-1, 1.2.(1))	fulfilled before and after the conversion. Canopy cover can be estimated visually (e.g., USDA field manual). Interviews with states Environmental Agency staff; farmer and their employees or other stakeholders (NGOs) can help to confirm that high carbon stock land is not used.						
07.01.008	Is it ensured, that biomass is not obtained from land that in or after January 2008 had the status of continuously forested areas or forested areas with 10-30% canopy cover and no longer has the status?	Check if any farmland had in or after January 2008 the status of a continuously forested area, namely areas that: - Stretch over more than 1 hectare with trees higher than 5 meters and a canopy cover of more than 30%, or trees able to reach these thresholds on the respective site. A conversion is not allowed - Stretch over more than 1 hectare with trees higher than 5 meters and a canopy cover of between 10% and 30%, or trees able to reach these thresholds in situ. A conversion is not allowed unless reliable evidence is provided that the carbon stock of the area before and after conversion is such that the requirements regarding the greenhouse gas saving, required by ISCC, would be fulfilled. - The term continuously forested does not include land that is predominantly under agricultural use (e.g., short rotation coppice) Canopy cover is the percentage of ground covered by a vertical projection of the outermost limits of the natural spread of the foliage of trees.		X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		<p>The status of forest areas includes all stages of development and age. Thus, it is quite possible that the canopy cover temporarily falls below 10 or 30 %, e.g., after tree harvest or a natural hazard (e.g. windfall). Such incidents do, however, not change the status of the area as forested area as long reforestation or natural succession is ensured within a justifiable time. Continuously forested areas are to be judged as entity, no matter how much of this continuously forested area lies within the farmland or the production area. Accordingly, the whole area is the basis for the calculation of the threshold values of 10 or 30%.</p> <p>If the total area of the forested area exceeds 1 ha and is stocked with trees higher than 5 meters, the area and each part of it that lies within the farmland or the production area is termed continuously forested area. Even if only 0.5 ha of the continuously forested area lie within the farmland, these 0.5 ha must be classified as continuously forested area just like the total forested area. (see ISCC 202-1, 1.2.(2) and 1.2.(3))</p>							
07.01.009	Is it ensured that biomass is not produced on land that was peatland in January 2008 or thereafter?	Possible only if it is proven that the cultivation and harvesting of this raw material does not involve drainage of previously undrained soils or if it can be proven that land was already completely drained in January 2008.	Evidence of compliance can be demonstrated by e.g., comparing aerial photographs, satellite images, land register documents (e.g. field record system, documents of land registry, land certificates, GPS-based crop yield), maps, site surveys or management plans from 31.12.2007	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		Control that biomass is not produced on peatland or if it is produced on land that was partially drained in January 2008, the land is not subsequently deeper drained. Peatland soils are soils with horizons of organic material (peat substrate) of a cumulative thickness of at least 30 cm at a depth of down to 60 cm. The organic matter contains at least 20 mass percent of organic carbon in the fine soil. Peatland soils that have been completely drained for cropping before January 2008 and that are not subsequently deeper drained, are allowed for biomass production. (see ISCC 202-1, 1.3)	or earlier with today's status of the farmland. Interviews with states Environmental Agency staff, farmer and their employees or other stakeholders (NGOs) can help to confirm that peatland is not used. Environmental assessment of expansions since 1st January 2008 shows that no conversion of land with high biodiversity value took place. Appropriate assessment tools are e.g. databases like Harmonized World Soil Database.						
07.01.010	Is it ensured, that if areas have been converted in or after January 2008, the conversion and land use are in accordance with the requirements of principle 1?	Control if land use changes took place after the respective time of reference. In this case, the areas shall not violate the protection areas mentioned above. (see ISCC 202-1, 3)	Proof by maps, satellite-databases, farm records etc. If the audit detects that land use has been changed after January 2008, the auditor has to verify in detail the status before the land use change. If this procedure shows that any land of a farm/plantation before land use change fell under Principle 1, it is forbidden to certify the biomass under ISCC If the farmer cannot show all relevant land use rights or protected areas were changed after January 2008 certification is not possible. If the converted land did not fall under prohibited land use changes of Principle 1, the auditor has to verify if the greenhouse gas (GHG) emissions of the land use changes have been included (see also template No. 3). In this case, the use	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
			of GHG default values is not possible.						
07.01.011	Applicable for waste and residues from agricultural land or intermediate crops that can be certified analogous to agricultural residues: Is it ensured that waste and residues derived from agricultural land are only used where operators or national authorities have monitoring or management plans in place in order to address the impacts on soil quality and soil carbon?	Soil carbon, in the context of the RED II, can be considered to represent soil organic carbon content, i.e. the amount of carbon stored in the soil. Soil organic carbon is commonly used as an indicator of soil organic matter content. Soil organic matter consists of a range of material from intact tissue of plants and animals to the decomposed mixture of materials known as humus. Organic matter is an important component of soil because it influences inter alia soil structure, stability, water and nutrient retention, soil biodiversity and plant nutrition. A decline in organic matter is accompanied by a decline in fertility and loss of structure, which together exacerbate overall soil degradation. Soil quality can be defined as 'the soil's ability to provide ecosystem and social services through its capacities to perform its functions under changing conditions' or, similarly, as 'the capacity of a soil to function within ecosystem and land-use boundaries to sustain biological productivity, maintain environmental quality, and promote plant and animal health' (see ISCC 202-1, 1.4)	A plan including all relevant soil management practices in accordance with ISCC Principle 1.4 (ISCC 202-1 1.4).  Evidence from the analysis of land maps, topographical maps and local inspection of farmland with regard to prevention and control of erosion, soil nutrient balance, soil organic matter, soil pH, soil structure and soil biodiversity. Local inspection of farmland with respect to the subjects. Document check and/or other evidence. Results of soil analysis available and show improvement of the situation. Small-scale farmers in lower income countries are at least able to explain potential impacts of their operations and how they avoid potential negative impacts.	X					
	<b>ISCC Principle 2</b>								
07.01.012	Is it ensured, an environmental impact assessment is conducted prior to implementing one of the following actions?:	If any of the activities took place at the farm, an impact assessment must be available to show that environmental impacts have been	Local inspection shows that new buildings, cultivation areas, drainage systems do exist.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
	<ul style="list-style-type: none"> <li>- New cultivation areas or change to intensive agricultural purposes</li> <li>- New buildings</li> <li>- Restructuring rural land holdings</li> <li>- Drainage systems</li> <li>- Other constructions or systems</li> <li>- Water management projects</li> <li>- Intensive livestock installations</li> </ul>	<p>considered and negative impacts have been kept as little as possible.</p> <p>(a) Human beings, fauna and flora;</p> <p>(b) Soil, water, air, climate and the landscape;</p> <p>(c) Material assets and the cultural heritage;</p> <p>(d) The interaction between the factors referred to in points (a), (b) and (c).</p> <p>(see ISCC 202-2 2.1.1)</p>	Expert's reports, documents of construction and planning and environmental tolerance checks show, that environmental impacts have been considered and kept as little as possible. Small-scale farmers in lower income countries are at least able to explain potential impacts of their operations and how they avoid potential negative impacts.						
07.01.013	Is it ensured that damage or deterioration of habitats is avoided?	<p>Check, whether any land use change took place after 31st December 2007. Check compliance with Principle 1. If land use change complies with Principle 1, check whether appropriate management measures to avoid damage or deterioration of any important habitats or species have been identified and implemented. Any legal requirements relating to the protection of species and habitats must be met.</p> <p>Wild species or products from their natural habitat shall be gathered only when permitted by law and this shall be done only in a manner ensuring those species will continue to flourish in their natural habitat along with other species that normally depend on the gathered species.</p> <p>Check whether control measures to avoid illegal or inappropriate hunting, fishing, trapping or collecting activities are implemented.</p> <p>Around all protected areas (covered in Principle 1), set aside land or wildlife corridors,</p>	Objective evidence by on-site visit, document check. Maps on natural vegetation as well as protected areas, existing ecological corridors, buffer zones show points of actions.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		appropriate buffer zones shall be protected, restored or set up. Buffers include: riparian buffers, filter strips, grassed waterways, shelterbelts, windbreaks, living snow fences, contour grass strips, cross - wind trap strips, shallow water areas for wildlife, field borders, alley cropping, herbaceous wind barriers, and vegetative barriers. (see ISCC 202-2 2.1.2)							
07.01.014	Is it ensured that ecological focus areas for the protection of pollinators and biodiversity are implemented?	<p>The requirement is applicable to farms with arable land exceeding 15 hectares, the 5% rule may include both arable and non-arable land.</p> <p>Check, whether an ecological focus area includes at least 5% of the land of a farm. The area should include the following measures, either on their own or in combination:</p> <ul style="list-style-type: none"> <li>a) Leaving the land fallow. The land can be left either entirely fallow or in parts. If less than 5% of the ecological focus area is fallow, the implementation of other complementary measures from this list is required</li> <li>b) Planting of nitrogen-fixing plants</li> <li>c) Integration of landscaping elements, such as e.g. hedges, buffer zones</li> <li>d) Maintenance or re-establishment of pollinator habitats (e.g. planting at least 5-10 native plant species rich in pollen and</li> </ul>	Evidence must be documented for each measure respectively. Objective evidence by on-site visit, document check. Bilateral discussions with farmers on awareness.		X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		nectar including annual and perennial vegetation as well as planting hedges) (see ISCC 202-2 2.1.3)							
07.01.015	Has a Biodiversity Action Plan (BAP) been developed with the aim of protecting biodiversity and pollinators in particular?	Biodiversity measures should be adapted in accordance with local conditions. Measures may include: a) technologies and practices applied to reduce the use of plant protection products, e.g. no seed-coating with neonicotinoids (clothianidin, imidacloprid, thiamethoxam) b) use of drift reducing technologies (e.g. nozzles, spray shields, etc.) c) minimisation of off-site dust movement from treated seeds, e.g. through sticking agents d) appropriate disposal of redundantly treated seeds e) switching from chemical pest control to biological pest control f) the construction of conservation areas including breeding and shelter locations, water resources for pollinators, maintenance or re-establishment of pollinator habitats (see ISCC 202-2 2.1.4)	A Biodiversity Action Plan is available covering the necessary requirements. The plan shall describe the measures planned and a timeline for integrating these measures into agricultural practice.	X					
07.01.016	Are the measures in the Biodiversity Action Plan (BAP) implemented, monitored, and reported?	The producer implements the measures following the BAP with regards to timely and regular implementation, including	An annual update of the measures planned and integrated must be provided to the auditor prior to the audit. Evidence must be		X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		monitoring and reporting. (see ISCC 202-2 2.1.4)	documented for each measure respectively.						
07.01.017	Is it ensured, that natural vegetation areas around springs and natural watercourses are maintained or re-established?	Check whether the producer knows the status of riparian vegetation around springs and natural watercourses. Natural watercourses can be streams, rivers, canals or other routes, through which constantly or ephemeral/intermittent water flows, no matter if they are still unaffected from human intervention or corrected, straightened or otherwise regulated. Check, whether appropriate riparian buffer zones to protect watercourse and wetlands were set up, maintained and restored taking into consideration crop planting, application of fertilizers and plant protection products and harvesting. Where natural vegetation in riparian areas has been removed there is a plan with a timetable for recovery. (see ISCC 202-2 2.1.5)	Document check. Bilateral discussions with farmers on awareness. Maps of watercourses and springs, planning contents and re-establishing plans (with a concrete implementation plan) are available. Local inspection of the riparian areas on the farmers land.	X					
07.01.018	Is it ensured that all requirements with respect to highly invasive species and genetically modified (GM) species are met?	Check if species or genetically modified variety is officially prohibited in the country of operation. Check if the farm/plantation introduced new plant species that are not already established in the country or region, which show a high risk of invasive behavior. If yes, check if al existing regulatory frameworks are followed for such an introduction. If GM species were cultivated, check any buyer contracts and	Reports on raw materials cultivated on the plantation or farm and type and origins of seed. Databases like the Global Invasive Species Database (GISD, <a href="http://www.issg.org/database/welcome/">http://www.issg.org/database/welcome/</a> ) in order to verify the invasiveness of cultivated raw material. Contracts with seed producers and buyers. Document check and on-site verification.	X					



No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		legal regulation for restriction (e.g. on protection of adjacent farms, wildlife habitats against invasion and cross-pollination) and check if they were followed. Check if traceability and labelling of GM crops are in line with requirements of GM crop recipients or the country of cultivation. (see ISCC 202-2 2.1.6)							
07.01.019	Is it ensured that burning restrictions have been followed?	The burning of arable stubble or other crop residues is not allowed except where authority (e.g. local, regional or national) has granted an exemption for plant health reasons. Burning as part of land and/or vegetation clearance is prohibited. When burning takes place as a sanitary measure, it must be done in a way considering safety factors, such as wind directions, appropriate distance from easily flammable objects in the immediate vicinity, etc. (see ISCC 202-2 2.1.7)	Local inspection of the production areas, if necessary, interviews with the employees, NGOs. Manuals/document check, including that the producer has relevant authorization from the authority.	X					
07.01.020	Is it ensured that crops are grown on suitable soils and have good agricultural practices with respect to soil quality, soil contamination and soil erosion been addressed in the soil management plan?	Check soil management plan aimed at sustainable soil management, erosion prevention and erosion control. The plan should refer to: - Prevention and control of erosion; - Maintaining and improving balances of soil nutrient balance; - Maintaining and improving soil organic matter; - Maintaining and improving soil pH; - Maintaining and improving soil structure;	A soil management plan aimed at sustainable soil management, erosion prevention and erosion control must be documented, considering the mentioned aspects.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		<ul style="list-style-type: none"> <li>- Maintaining and improving soil biodiversity;</li> <li>- Prevention of salinization.</li> <li>- Maintaining water holding capacity</li> <li>- Maintaining base saturation</li> <li>- Determination of soil organic carbon content</li> <li>- Topographical, climate and pedological characteristics of soils and the suitability of crops have been considered.</li> </ul> Appropriate management measures can include, inter alia, optimum plant spacing, crop rotation and intercropping, landscaping elements or an appropriate type and use of machinery. (see ISCC 202-2 2.2.1)							
07.01.021	Is the soil management plan reviewed by a competent individual?	A competent individual is for example a farmer educated to college level in agriculture, a professional agronomy advisor/ consultant or government or a research institution advice. (see ISCC 202-2 2.2.1)	Check whether the soil management plan was reviewed, signed upon submission and approved by a competent individual. Any alterations to the soil management plan need to be discussed with the responsible individual for renewed approval.		X				
07.01.022	Are the implementation and validation of the measures described in the soil management plan reviewed by a competent individual?	The measures taken should be validated against the specific measures included in the management plan. (see ISCC 202-2 2.2.1)	Validation is done e.g., through periodical soil analyses on, for example, soil pH, macro-and micronutrients, heavy metals or other contaminants or soil organic matter. The measures taken should be validated against the specific measures included in the management plan.			X			
07.01.023	Is it ensured that measures and cultivation techniques have	Evidence of measures to reduce soil erosion is available. Maps of	Evidence from the analysis of land- and topographical maps and local	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
	been used to reduce the possibility of soil erosion and compaction?	<p>fragile soils and topographic characteristics must be available. A management strategy including measures should exist for plantings on slopes above a certain limit (specified to soil, climate and topographical characteristics). A management strategy including identified measures should be in place for other fragile and problematic soils (e.g. sandy, low organic matter soils). Appropriate measures are inter alia:</p> <ul style="list-style-type: none"> <li>- Field tillage practices</li> <li>- Crop rotation</li> <li>- Adaptation of field cultivation techniques</li> </ul> <p>Cover/catch crops/intermediary crops should be sown using a locally appropriate species mixture with at least one legume and reducing bare soil to the point of having a plant coverage index of at least 75% at farm level per year. Applied techniques are suitable for the respective processed ground. The soil structure shall be maintained, and soil compaction shall be prevented, e.g. by an appropriate use of machinery, appropriate frequency and timing of on-field work to avoid traffic on wet soil; appropriate tire pressure; tillage operation should be avoided or strongly reduced on wet soils; controlled traffic planning can be used). There shall be monitoring, appropriate to scale, of the measures implemented to reduce the risk of soil erosion and compaction</p>	inspection of the farmland with regard to the soil erosion and compaction situation as well as the slope of the farmland. Evidence that specific management strategies have been set up for fragile or problematic soils. Interviews with the farmer and/or other employees.						

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		(see ISCC 202-2 2.2.2)							
07.01.024	For annual crops, are fitting crop rotation procedures in place to ensure crop diversification?	The requirement is not relevant for land that is entirely cultivated with crops under water for a significant part of the year or for a significant part of the crop cycle. A fitting crop rotation procedure means that at least two different crops must be grown on the arable land of the farm/plantation within a four-year period. (see ISCC 202-2 2.2.3)	Farm Management Practices records: 1. Cropping calendar that may include information such as: • Type of crops • Time of sowing/planting and harvesting records. 2. Records of agricultural practices.	X					
07.01.025	Is it ensured that applied organic and mineral fertilizers come from trustworthy sources, are of high quality and used according to nutritional requirements?	Evidence, where fertilizers come from and if the source is trustworthy (e.g. reputable seed producers, cooperatives, neighbours). Verify if a periodic input/output balance of fertilizer application has been conducted. Fertilizer application should be based on this input/output balance and follow professional recommendations, if available. Most efficient fertilizer application is aspired in order to reduce runoff. Evidence that application manuals, the chemical composition, concentration and concentration are considered when applying fertilizers. If organic matter, like Empty Fruit Bunches (EFB) or other remaining plant material is used in the production areas (mulched), the material is evenly distributed. (see ISCC 202-2 2.3.1)	Fertilizer lists, conclusions of soil reports and input/ output balances. Interview with farmer/ employees and service providers. Results of soil examinations, fertilizer calculations, application manuals, chemical compositions of fertilizers. Interviews with the farmer and other employees confirm the use of fertilizer according to nutritional requirements.	X					
07.01.026	Is it ensured that while applying fertilizers with considerable nitrogen content, care is taken not to contaminate the surface and ground water?	Verify that fertilizer with a content of more than 1.5% of nitrogen in the dry matter are not applied onto flooded, water logged or frozen soils. Verify if the producer can	Confirmation by means of lists of use of fertilizer, records on fertilizer application, local inspection of the farm/plantation. Interview with	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		demonstrate that he observes at least a distance of 3 m to riverbanks etc. and takes care that there is no run-off of applied fertilizer into surface water bodies and the ground water. Check, if the producer examines weather conditions during surface application of fertilizers (e.g. wind speed and direction, temperature) and takes them into account. (see ISCC 202-2 2.3.2)	farmer/ employees and service providers.						
07.01.027	Is it ensured that the fertilizer application machinery allows for accurate fertilizer application?	The fertilizer application machinery is kept in good condition and verified periodically to ensure accurate fertilizer application. (see ISCC 202-2 2.3.3)	Maintenance reports, invoices, reports of calibration.	X					
07.01.028	Is it ensured that restrictions on the use of sewage sludge and other organic materials are followed?	Raw sewage sludge is sludge that is taken untreated from wastewater treatment plants. Raw sewage sludge shall undergo a treatment before used on the fields. The treatment should considerably lower the content of any pollutants like lead, cadmium, chromium, copper, nickel, mercury, zinc and organic-persistent pollutants. Dewatering is not considered a treatment. Treated sewage sludge may only be applied to soils in a way that it does not adversely affect communities, water- or soil quality, the pH of the soil or the nutritional needs of crops. The impacts of applying organic manure, treated sludge and sludge water and/or industrial waste residues shall be kept to a minimum. Where relevant, this might include an assessment on the pollution of ground and surface	Evidence is available on source of sewage sludge and of pre-treatment and on type/time of application of organic manure, treated sludge and sludge water and/or industrial waste residues. Lists of fertilizer-use, interviews with farmer/ employees, neighbours and NGOs show that negative impacts of organic manure, treated sludge and industrial wastes are kept to a minimum. If applicable assessment on pollution potential available	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		water, health risks to workers and surrounding communities and an assessment of heavy metals. (see ISCC 202-2 2.3.4)							
07.01.029	Is it ensured that wastes and agricultural by-products are handled sustainable?	Agricultural wastes are reduced, reused and/or recycled. Agricultural wastes and by-products can be for example composted on-farm and used as a soil conditioning, sold to alternative markets or used for alternative purposes. The use of agricultural by-products does not jeopardize the function as important traditional, regionally used products (such as fodder, natural fertilizer, material, local fuel etc.) and does not occur at the expense of the soil organic matter or soil nutrients balance (see ISCC 202-2 2.3.5)	Evidence how agricultural wastes and by-products are handled. Soil organic matter balance. Interview with farmer/plantation manager, employees or locals on traditional uses.	X					
07.01.030	Are records of fertilizer applications available?	Complete records of all fertilizer applications are available (where, what, how much, date). This includes: (1) The name or reference of the field (2) Exact dates (day/month/year) of the application (3) The trade name, type of fertilizer (4) Amount of product, which was applied in weight or volume. (5) Application machinery type used and the method (6) Name of the operator. (see ISCC 202-2 2.3.6)	Fertilizer reports	X					
07.01.031	Is it ensured that a soil organic matter balance or analysis is compiled?	A soil organic matter balance is compiled (can be generic) or every 5 years a soil organic matter analysis takes place. Results are kept for 7 years.	Soil organic matter balances available. Document check and/ or other evidence.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		(see ISCC 202-2 2.3.7)							
07.01.032	Is it ensured that prohibited chemicals of the Stockholm Convention and chemicals listed in WHO classes 1a and 1b lists have not been used and that chemicals listed in Annex III of the Rotterdam Convention area are avoided and that in cases where there are no alternatives to a chemical substance named in the prohibited lists, an external expert was consulted to confirm this?	<p>Check if the producer is aware of the chemicals applied. Verify if the producer did not use any chemicals listed in the Stockholm Convention on Persistent Organic Pollutants and the WHO 1a and 1b during cultivation activities. For audits within the EU, the following chemicals must be checked (not covered under cross compliance):</p> <p>WHO 1a: Bromadiolone, sodium fluoroacetate, tebuirimfos, phenylmercury acetate</p> <p>WHO 1b: Acrolein, beta-cyfluthrin, calcium arsenate, zeta-cypermethrin, fenamiphos, formetanate, oxamyl, zinc phosphide, 3-chloro-1,2-propanediol, famphur, oxamyl, paris green, lead arsenate, tefluthrin, zinc phosphide</p> <p>Verify if the producer has a basic understanding of the hazardousness of chemicals especially with respect to chemicals listed in WHO 1a and 1b as well as the Annex III of the Rotterdam Convention (UNEP's Prior Informed Consent (PIC) Program list.</p> <p>Verify if the producer has a basic understanding of the hazardousness of chemicals especially with respect to chemicals listed in Annex III of the Rotterdam Convention (UNEP's Prior Informed Consent (PIC) Program list.</p>	<p>Application documents, stock, on-site visit. Bilateral discussions with farmer/plantation manager or responsible. Phase-out plan for WHO 1a and 1b chemicals (if still in use) to ensure phase-out by 01 January 2023.</p> <p>If applicable: certificates of qualification of the external expert, written statement confirming that no alternative to the used chemical currently exists.</p>	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		Verify if the producer avoids the use of those chemicals, e.g. by using alternatives and envisages a phase-out. Where WHO 1a and 1b chemicals are still in use verify that a phase-out plan (until 01 January 2023) is in place. The expert to be consulted in cases where no alternative is available must have the professional background and expertise to analyse the situation appropriately and take a decision. (see ISCC 202-2 2.4.1)							
07.01.033	Is it ensured that only plant protection products are used that are registered in the country of use for the target crop where such official registration scheme exists?	Check if all the plant protection products applied are officially registered or permitted by the appropriate governmental organization in the country of application. Where no official registration scheme exists, check if plant protection products used follow the FAO International Code of Conduct on the Distribution and Use of Pesticides. (see ISCC 202-2 2.4.2)	Confirmation by means of inspection of the used plant protection products in the storage facilities, field records. All products are registered products in the respective country.	X					
07.01.034	Have local restrictions on the use of plant protection products been followed?	Check whether the responsible member of staff/employee or farmer are aware of restrictions and are following them. (see ISCC 202-2 2.4.3)	Control of the farm records, interview farmer / employees.	X					
07.01.035	Is it ensured that all purchased seeds are legitimized and that an informed choice on seed varieties and plant materials was made?	Check, whether all purchased seed and plant material comes from authorities-recognized seed producers or from trustworthy sources (e.g. reputable seed producers, cooperatives) and is traceable. If self-bred seed is used, check whether applicable seed production norms are followed and	Records on seed and planting material origin (including name, variety vendor, location, date of application and quantity used per area). Document check on existing certificates, label tags on seed packaging. On-site verification and bilateral discussion with farmer/plantation manager how the choice for	X					



No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		if legal requirements regarding intellectual property rights are met. Check if an informed choice on seed varieties and plant materials, grafting material was made (taking into account e.g. yield, disease- and pest resistance, local conditions) (see ISCC 202-2 2.4.4)	seed/plant material/grafting material was made.						
07.01.036	Are invoices of registered plant protection products kept?	Invoices of the registered plant protection products used must be kept for record keeping and available at the time of the external inspection. (see ISCC 202-2 2.4.5)	Relevant documentation available: Invoices and delivery notes.	X					
07.01.037	Has assistance in implementation of Integrated Pest Management systems been obtained through training or advice?	The technically responsible person on the farm has received formal documented training and/ or the external technical IPM consultant can demonstrate their technical qualifications. (see ISCC 202-2 2.5.1)	Evidence of training e.g. training certificates, confirmation of participation in a training, Evidence of external advice and qualification of the external technical IPM consultant.	X					
07.01.038	Can the producer show evidence of implementation of at least one activity that falls in the category of "Prevention"?	Example "Prevention" measures concern the location of crops, crop rotation, cropping pattern, seed selection (including seed dressing), crop husbandry and hygiene (includes measures to avoid disease cross contamination like e.g. removing of infested or diseased plant material from the field), fertilization, irrigation, habitat management, inter-cropping, harvesting and storage and tillage practices. (see ISCC 202-2 2.5.2)	Local inspection of the production area, field records, interviews with farmer / employees.	X					
07.01.039	Can the producer show evidence of implementation of at least one activity that falls in the category of "Observation and Monitoring"?	The producer can show evidence of implementing at least one activity that will determine when, and to what extent, pests and their natural enemies are present and	Confirmation by means of local inspection of the production area, field records, Interview with farmer/ employees.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		using this information to plan what pest management techniques are required. Example "Observation and Monitoring" measures concern crop monitoring and routine and regular control of the appearance of pests, decision support systems and area-wide management as well as identification and control of present natural pest enemies. (see ISCC 202-2 2.5.2)							
07.01.040	Can the producer show evidence of implementation of at least one activity that falls in the category of "Intervention"?	The producer shows evidence that in situations where pest attack adversely affects the economic value of a crop; intervention took place. Example "Intervention" measures concern cultural and physical control, biological control and chemical control. They include the use of selective pesticides rather than broad spectrum and varying the type of chemicals. (see ISCC 202-2 2.5.2)	Local inspection of the farmland, farm records, Interview with farmer/ employees.	X					
07.01.041	Is it ensured that the staff dealing with plant protection products is competent and envisages the use of non-chemical solutions?	Check for competence of plant protection product dealing staff. If applied by qualified adviser, technical competence can be demonstrated via official qualifications or specific training course attendance certificates. If applied by producer/personnel experience via technical documentation, e.g., product technical literature or specific training course attendance. Check competence of staff dealing with plant protection products with respect to parameters taken into consideration prior and during	Control of training certifications/ documentation (official qualifications or specific training course attendance certificates, Fax and e-mails from advisors, governments, and other suitable institutions are allowable if application was done by qualified adviser) Interview with farmer/ technical staff shows the existence of technical and economic knowledge.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		application, the application of precautionary measures, the use of non-chemical solutions. (see ISCC 202-2 2.6.1)							
07.01.042	Is it ensured, that the application of plant protection products is done appropriately?	<p>The applicant/responsible can show that good agricultural practices and weather conditions have been considered during application.</p> <p>The competent person can also show that important parameters have been taken into consideration before applying plant protection products, e.g. the necessity was given (following visual inspections, taking into account economic thresholds of pest/disease and weed occurrence, weather forecasts, local knowledge, no non-chemical solutions available) and precautionary measures to protect workers and neighboring communities and environment were applied.</p> <p>Check if the applicant/responsible follows label instructions for products used (e.g. on protective clothing, storage, handling, amount of applied active ingredient etc.).</p> <p>Check if there are clear documented procedures, which regulate all the re-entry intervals for plant protection products applied to the crops according to the label instructions.</p> <p>If plant protection products are applied near populated areas or water bodies, appropriate distances must be kept (buffer zones) and all necessary precautions are taken to avoid</p>	<p>Farm records, maps or other evidence identifying any populated areas or water bodies, local inspections including storage facilities.</p> <p>Availability of protection clothing in accordance with the label instructions of the used plant protection products.</p> <p>Documented procedures on good agricultural practices during spraying, label instructions, re-entry times. Interview with responsible member of staff/ workers</p>	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		people entering into recently sprayed areas. If plant protection products are applied aurally, any residents within 500 m of the planned application are notified in advance. Pesticides classified as WHO1a, 1b or 2 are not applied aurally within a 500 m distance to any populated areas or water bodies. (see ISCC 202-2 2.6.2)							
07.01.043	Is it ensured that all application equipment is calibrated?	Check for documented evidence of up to date maintenance sheets for all repairs, oil changes, etc. is available. Verify if application machinery (automatic and non-automatic) has been verified for correct operation within the last 12 months and this is certified or documented either by participation in an official scheme (where it exists) or by having been carried out by a person who can demonstrate their competence. (see ISCC 202-2 2.6.3)	Relevant documentation available. Interview with farmers and respective employees.	X					
07.01.044	Have all the plant protection product applications been recorded?	All records are available and complete: (1) The crop name and/or variety, (2) Date, location and trade name of product (3) Justification for application, product quantity applied (4) Application machinery used and the operator (5) The common name of the pest(s), disease(s) or weed(s) treated (6) Active ingredient (see ISCC 202-2 2.6.4)	Farm records are available and complete	X					
07.01.045	Is it ensured that appropriate facilities for measuring and	Check if the plant protection product storage facilities and the plant protection product	Local inspection of the plant protection product storage facilities and/ or filling mixing area and the	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
	mixing plant protection products are available?	<p>filling/mixing area (if different) have measuring equipment and are equipped with utensils e.g. buckets, water supply point etc. for the safe and efficient handling of all plant protection products.</p> <p>Check if the graduation of containers and the calibration of scales is verified annually by the farmer/responsible employee to assure accuracy of mixtures.</p> <p>Check if the plant protection product storage facilities and all designated fixed filling/mixing areas are equipped with a container of absorbent inert material such as sand, floor brush and dustpan and plastic bags, that must be signposted and in a fixed location, to be used immediately in case of spillage of plant protection product.</p> <p>(see ISCC 202-2 2.7.1)</p> <p>Check if there are documented records that indicate that obsolete plant protection products have been disposed of by officially authorized channels. When this is not possible, check if obsolete plant protection products are securely maintained and identifiable. They shall be removed and recycling or disposed following internationally recognized best practices like e.g. the FAO Guidelines for the management of small quantities of unwanted and obsolete pesticides.</p> <p>(see ISCC 202-2 2.7.2)</p>	<p>measuring cups and scales.</p> <p>Interview with responsible member of staff/ workers</p> <p>Local inspection of the storage facilities, documentation about the disposal of the plant protection products.</p>						
07.01.046	Is it ensured that obsolete plant protection products are securely maintained and identified and	Check if there are documented records that indicate that obsolete plant protection products have	Local inspection of the storage facilities, documentation about the	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
	disposed of by authorized or approved channels?	been disposed of by officially authorized channels. When this is not possible, check if obsolete plant protection products are securely maintained and identifiable. They shall be removed and recycling or disposed following internationally recognized best practices like e.g. the FAO Guidelines for the management of small quantities of unwanted and obsolete pesticides. (see ISCC 202-2 2.7.2)	disposal of the plant protection products.						
07.01.047	Is it ensured that surplus application mix or tank washings are disposed of in a way not to contaminate the ground water?	Check whether the producer is aware of national or local legislation and that legislation is observed. When surplus application mix or tank washings are applied onto designated fallow land, it can be demonstrated that this is legal practice and all the treatments have been recorded in the same manner and detail as a normal plant protection product application. Surface water contamination has been avoided. (see ISCC 202-2 2.7.3)	Confirmation by farmer/ employees, farm records, reports of the further use of surplus application mix.	X					
07.01.048	Is it ensured that the re-use of empty plant protection product containers for purposes other than containing and transporting of the identical product is avoided?	Check if empty plant protection product containers have not been or currently are not being re-used for anything other than containing and transporting of the identical product as stated on the original label. If no official disposal system exists and the risk of false re-usage appears, workers and adjacent communities should be educated on the risks of reusing empty containers. (see ISCC 202-2 2.7.4)	Visual inspection of the farm/ plantation. Verification that the clear written instructions are available. Interview with responsible member of staff/ workers	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
07.01.049	Is it ensured that empty plant protection product containers are cleaned prior to disposal?	Check if a pressure-rinsing equipment for plant protection product containers is installed on the plant protection product application machinery or if there are clear written instructions to rinse each container three times prior to its disposal. Verify if it can be ensured that the rinsate from the empty plant protection product containers is always put back into the application equipment tank when mixing. Check if all the existent, relevant national, regional and local regulations and legislation has been complied with regarding the disposal of empty plant protection product containers. (see ISCC 202-2 2.7.5)	Inspection of the empty containers. Clear written instructions. Interview with responsible member of staff/ workers	X					
07.01.050	Is it ensured that the disposal of empty plant protection product containers occurs in a manner that avoids exposure to humans and the environment?	Check if the system used to dispose of empty plant protection product containers ensures that people cannot come into physical contact with the empty containers. The risk of contamination of the environment, watercourses and flora and fauna is minimized. Where official collection and disposal systems exist, there are documented records of participation by the producer. (see ISCC 202-2 2.7.6)	Visual inspection of the farm/ plantation and the farm plan management. Confirmation by means of the official collection system and confirmations of disposal.	X					
07.01.051	Is it ensured that the premises have adequate provisions for waste disposal?	Check if national and regional legislation is followed when storing and disposing wastes. Check if the farm has designated areas to store litter and waste, which do not create a safety or health hazard. Verify if it can be ensured that risks of different types of wastes are identified and these wastes are	Confirmation by local inspection of the production area and the waste-storage areas. Interview with responsible member of staff/ workers. Visual inspections of waste and disposal sites	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		<p>stored according to risk identification.</p> <p>This especially applies to hazardous wastes. If applicable, waste burning and disposal should always be done by official, authorized systems.</p> <p>If not available, on-farm disposal should follow best practices. The following rules are regarded:</p> <p>If waste is burned on-farm, check if certain requirements can be fulfilled:</p> <ul style="list-style-type: none"> <li>- No burning of hazardous wastes like solvents, certain plastics or plant protection products on-farm;</li> <li>- PVC and certain other plastics should not be burned in on-farm incinerators (especially in open fires or low-temperature incinerators);</li> <li>- Incinerators and burning sites are in legal locations and fit for purpose.</li> </ul> <p>If on-farm disposal takes place, check if certain requirements can be fulfilled:</p> <ul style="list-style-type: none"> <li>- Sanitary landfills on the farm are designed according to the requirements of national legislation or where not available – governed by best practice guidelines defined by farm management;</li> <li>- Litter and other general waste are not thrown into ditches, streamways or holes that might flood;</li> <li>- Disposals of burned wastes are covered with a suitable layer of soil.</li> </ul> <p>(see ISCC 202-2 2.7.7)</p>							



No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
07.01.052	Is a farm waste management plan available?	<p>Check if a farm waste management plan is available, which includes practices for waste reduction, reuse and recycling to avoid or reduce wastage and the use of landfill or burning. The waste management plan should include the phases</p> <ol style="list-style-type: none"> <li>(1) Risk assessment,</li> <li>(2) Target-setting,</li> <li>(3) Risk management and</li> <li>(4) Monitoring.</li> </ol> <p>Verify that best practices must be addressed in the waste management plan. They refer to:</p> <ul style="list-style-type: none"> <li>- Prevention of wastes;</li> <li>- Prevention of on-farm burning of certain waste materials;</li> <li>- Prevention of contamination of on-site landfill disposal;</li> <li>- Prevention of contamination with respect to disposal of ash;</li> </ul> <p>Appropriate management measures could be inter alia minimization of waste materials or energy recovery or efficient burning sites/incinerators. (see ISCC 202-2 2.7.8)</p>	A comprehensive, current, documented plan that covers wastage reduction, pollution and waste recycling is available. Air, soil, water, noise and light contamination must be considered. Record keeping must be in place for produced waste amounts and on-farm disposal (including discharge to landfill, drains, sewers, surface water, land or groundwater). If burning takes place, further records on types of wastes burned and the type of burning practice (e.g. open fire, low temperature incinerators) should be available. Records of the risk assessment as well as appropriate monitoring and management measures must be kept at least five years.	X					
07.01.053	Is it ensured that fertilizers are stored in an appropriate manner?	<p>Fertilizer storage reduces the risk of contamination of humans and the environment. All inorganic fertilizers, e.g. powders, granules or liquids are stored in a manner, which poses minimum risk of contamination to water sources, health and safety of humans and the environment. E.g. stored liquid fertilizer must be surrounded by an impermeable barrier (according to national and local legislation, or is stored in a container of at least 10% larger</p>	Local inspection of the storage facilities with regard to the distance to watercourses and high tide-areas, health and safety of humans and the environment.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		capacity (if there is no applicable legislation), and consideration has been given to the proximity to water courses and flood risks. (see ISCC 202-2 2.8.1)							
07.01.054	Is it ensured that inorganic fertilizers are stored in a covered, clean and dry area?	The covered area is suitable to protect all inorganic fertilizers, e.g. powders, granules or liquids, from atmospheric influences like sunlight, frost and rain. Based on risk assessment (fertilizer type, weather conditions, temporary storage), plastic coverage could be acceptable. Inorganic fertilizers, e.g. powders, granules or liquids, are stored in an area that is free from waste, does not constitute a breeding place for rodents, and where spillage and leakage is cleared away. The storage area for all inorganic fertilizers, e.g. powders, granules or liquids, is well ventilated and free from rainwater or heavy condensation. Storage directly on the soil is not allowed. It is possible to store gypsum and lime (calcium carbonate, not calcium oxide or calcium hydroxide) in the field for a limited time before spreading. (see ISCC 202 2.8.2)	Reports on stored fertilizers, local inspection of the storage facilities.	X					
07.01.055	Is it ensured that plant protection products are stored in accordance with local regulations in a secure, appropriate storage?	Check if the plant protection product storage facilities comply with all the relevant current national, regional and local legislation and regulations. Further verify whether the plant protection product storage facilities are kept secure under lock and key. Potential contamination of the ground water must be avoided.	Local inspection of the storage facilities.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		<p>Appropriate storage facilities should:</p> <p>(1) Be structurally sound and robust</p> <p>(2) Have a sealed floor</p> <p>(3) Built of materials or located so as to protect against temperature extremes</p> <p>(4) Built of materials that are fire resistant (Minimum requirement RF 30, e.g. 30 minutes resistance to fire)</p> <p>(5) Have sufficient and constant ventilation of fresh air to avoid a build up of harmful vapors</p> <p>(6) Are located in areas with sufficient illumination both by natural and by artificial lighting, to ensure that all product labels can be read easily on the shelves.</p> <p>(7) Are located in a separate space independent from any other materials.</p> <p>Check if all the plant protection products that are currently in the store are kept in the original containers and packs. Check if in the case of breakage the new package contains all the information of the original label. (see ISCC 202-2 2.8.2)</p>							
07.01.056	Is it ensured that liquids are not stored on shelves above powders?	Verify whether all the plant protection products that are liquid formulations are stored on shelving, which is never above those products that are powder or granular formulations. (see ISCC 202-2 2.8.3)	Local inspection of the storage facilities.	X					
07.01.057	Is it ensured that the product inventory is documented and readily available?	Check if the stock inventory, which indicates the contents (type and quantity) of the store is available and is updated at least every 3	Stock inventory. Document check and/ or other evidence possible.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		months. Quantity refers to how many bags, bottles, etc., not on milligram or centiliter basis. (see ISCC 202-2 2.8.4)							
07.01.058	Is it ensured that mineral oil products are stored in an appropriate manner?	The storages of the material are of suitable material and consistent with best available technology and respective laws. Separated storage of fuels from fertilizer/PPP. Storage built in a manner to prevent contamination by the stored materials. (see ISCC 202-2 2.8.5)	Local inspection of the storage facilities	X					
07.01.059	Is it ensured that existing water rights (both formal and customary) are respected and that water use is in compliance with applicable regulations and local legislations? Can the irrigation in the context of social and environmental sustainability be justified?	Check if irrigation took place and what kind of irrigation source was used. If irrigation with other than rainwater took place, check whether a permit of the responsible authority is available. If groundwater is used for irrigation, the producer holds an irrigation permit (official license) or if not applicable, assesses and evaluates use and recharge rates of the groundwater in a water use plan. Check, if the producer respects existing water rights (including those of local communities and indigenous people), and can justify the irrigation in light of accessibility of water for human consumption. Adverse effects for downstream users must be prevented. Water use is in compliance with applicable regulations and local legislation. (see ISCC 202-2 2.9.1)	Interview with the farmer, documents regarding water rights, information from local administrative authorities and NGO. If applicable water use plan available.	X					
07.01.060	Is it ensured that good agricultural practices are applied to reduce (unsustainable) water usage and to maintain and improve water quality?	Verify whether good agricultural practices/a management plan exists with respect to - Efficient water usage during irrigation;	Documentation of water management plan or good agricultural practices Identified management measures implemented on a continuous basis. Check the irrigation water source	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		<ul style="list-style-type: none"> <li>- Responsible usage of organic fertilizers and agro-chemicals;</li> <li>- Waste discharge</li> <li>- Avoidance or minimization of surface runoff and siltation of watercourses</li> </ul> Verify whether appropriate management measures to reducing the unsustainable water use, the abstraction of unsustainable water sources and to minimizing diffuse and localized pollution from chemical residues, fertilizers, soil erosion or other sources to ground and surface water have been identified. Appropriate measures could include inter alia: <ul style="list-style-type: none"> <li>- Setting up buffer zones around water bodies,</li> <li>- Efficient handling of fertilizers including sewage sludge, wastewater treatment,</li> <li>- Installing efficient irrigation techniques (including rainwater harvesting, drain design) as well as timing the irrigation appropriately to crop requirements</li> </ul> Check, if irrigation took place. If irrigation took place, check whether irrigation water was abstracted from a sustainable source or in a way that recharge rates compensates water abstraction. Verify irrigation method in light of water conservation and local climatic conditions. Timing and amount of irrigation is tailored to crop requirements to meet planned yield and quality levels under local conditions.	and whether it is used sustainably. Farmer can justify irrigation. Documentation on irrigation is available. If monitoring takes place, results can be provided. Small-scale farmers in lower income countries are at least able to explain potential impacts of their operations and how they avoid potential negative impacts.						

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		Monitoring on appropriate scale available. (see ISCC 202-2 2.9.2)							
07.01.061	Is a plan to reduce air pollution and greenhouse gas (GHG) emissions developed that is appropriate to the scale and intensity of operations?	<p>Verify whether a plan exists and identifies the main GHG emissions and major air pollutants at the farm level, including carbon monoxide, nitrogen oxides, volatile organic compounds, particulate matter, sulphur compounds, dioxins and other substances recognised as potentially harmful to the environment (flora and fauna) and/or human health. The plan shall identify all potential air pollution and GHG emission sources and describe their nature. The plan shall describe any air pollution and GHG emission mitigation strategies that are employed currently or in the future, or else the rationale for not utilising such strategies. The plan can include e.g. the following steps:</p> <ul style="list-style-type: none"> <li>&gt; Fossil fuel and energy reduction, the use of renewable energies, e.g. biofuels, biogas, solar or wind energy, are encouraged.</li> <li>&gt; Peatland water management, substitution of mineral fertilisers, integrated pest management (IPM), use of organic fertiliser from co-composting, etc. (see ISCC 202 2.10.1)</li> </ul>	Documentation of a plan to reduce air pollution and GHG emissions. Check whether the plan is adequate to the scale and intensity of operations.	X					
07.01.062	Is the plan to reduce air pollution and greenhouse gas (GHG) emissions implemented and its impacts monitored?	Verify whether the steps described in the plan are being implemented by the farm/plantation and their impacts monitored. Check, that whenever possible, the farm/plantation investigates and implements available technology	On-site verification of measures taken up in the plan along with relevant documentation proving that the measures are being enforced. Compare air pollution levels and GHG emissions with previous years for improvement, or if in first year set a baseline.		X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		to reduce air pollution. (see ISCC 202 2.10.1)							
07.01.063	Is there an efficient energy management plan in place?	<p>Check on-site sources of energy consumption. Check bills or other appropriate documents for energy consumption in the last years. Check whether there is/was awareness and effort to reduce fossil energy consumption and if there is awareness on impacts of high fossil energy consumption. (see ISCC 202 2.10.2)</p> <p>Check if a plan is in place to assess the major air pollutants for the unit of certification. The plan should include an assessment of pollutants such as:</p> <ul style="list-style-type: none"> <li>• carbon monoxide</li> <li>• nitrogen oxides</li> <li>• volatile organic compounds</li> <li>• particulate matter</li> <li>• sulphur compounds</li> <li>• dioxins</li> <li>• other substances recognised as potentially harmful for the environment or human health (e.g. heavy metals, ammonia or dust, volatile organic compounds) (see ISCC 202 2.10.1)</li> </ul>	<p>On-site verification on sources of energy, bills or other documents on energy consumption and development in the past years. Bilateral discussions on awareness on that topic and efforts in past and future on reductions of fossil energy consumption.</p> <p>Improvement plans and test results of the regular assessment of pollutants (e.g. test documents).</p>		X				
	<b>ISCC Principle 3</b>								
07.01.064	Are records kept for training activities and attendees?	<p>Staff, responsible for certain tasks within the company should participate in training activities. Training includes the following topics:</p> <ul style="list-style-type: none"> <li>- Handling of plant protection products and other hazardous chemicals</li> <li>- Waste management</li> </ul>	Record for training activities for workers including the topic covered, the trainer, the date and the attendees. Evidence of attendance or details of other appropriate qualification	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		- Handling of protective equipment for chemicals, fuels, gas and electricity Check if a record is kept for training activities including the topic covered, the trainer, the date and attendees. (see ISCC 202-2 3.1.1)							
07.01.065	Is it ensured that certificates of competence are available for dangerous or complex work?	Check if all workers handling and/ or administering chemicals, disinfectants, plant protection products, biocides or other hazardous substances and all workers operating dangerous or complex equipment as defined in the risk assessment have certificates of competence, and/ or details of other appropriate qualifications. Check if records identify workers who carry out such tasks, and show certificates of training or proof of competence. (see ISCC 202-2 3.1.2)	Records/Certificates/other qualifications available. Document check and/ or other evidence possible.	X					
07.01.066	Is it ensured that all workers received adequate health and safety training and have been instructed according to the risk assessment?	Check if workers can demonstrate competency in responsibilities and tasks through visual observations. At least one worker/responsible with first aid skills should be available on the farm/plantation, whenever cultivation activities take place. If at time of inspection there are no activities, there must be evidence of instructions. (see ISCC 202-2 3.1.3)	Relevant documentation, Interview with responsible member of staff/ workers	X					
07.01.067	Has the farm/plantation a written health, safety and hygiene policy and procedures including issues of the risk assessment?	The risk assessment should include important health and safety risks, such as the use of agrochemicals, liquid fuels, lubricants, machines, generators, boilers, pumps, power tools, electrical installations and power lines. Within the risk assessment, risks of transporting, storage, handling and	Complete and up to date risk assessment. Documents, visual inspection of first aid kits and other health, safety and hygiene measures, interview with farmer/plantation manager and workers	X					



No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		<p>spillage and disposal shall be included.</p> <p>Check if the health, safety and hygiene policy at least includes the points identified in the risk assessment. Policy measures could include inter alia accident and emergency procedures, hygiene procedures, dealing with any identified risks in the working situation. Check if the policy are made clearly understandable for all workers, reviewed and updated when the risk assessment changes. Check if regarding all implemented health and safety requirements, a warning system including legally permitted sanctions exists for workers who do not apply the health- and safety requirements. Check if complete and maintained first aid kits and procedures (including records and evaluations of accidents) are available according to national regulations and recommendations and if they are accessible at all permanent sites and available for transport to the vicinity of the work. Check if it is ensured that first aid medical services can be provided in case of emergencies. (see ISCC 202-2 3.2.1)</p>							
07.01.068	Is it ensured that work-related accidents are covered by contracts or adequate compensation is received ?	Workers who are unable to carry out their regular activities due to an occupational/ work-related accident are protected by contract or receive adequate compensation. (see ISCC 202-2 3.2.2)	Proof of contracts and if relevant, proof of payment	X					
07.01.069	Is it ensured that workers have suitable protective clothing?	Check if workers (including subcontractors) are equipped with	Visual inspection: protective clothing is complete and clean and	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		<p>suitable protective clothing in accordance with legal requirements and/or label instructions or as authorized by a competent authority.</p> <p>Check if complete sets of protective clothing for certain works (e.g. handling plant protection products, working with electric equipment) which enable label instructions and/or legal requirements and/or requirements as authorised by a competent authority to be complied with are available, used and in a good state of repair.</p> <p>If handling or applying toxic substances (such as plant protection products) or carrying out other hazardous tasks, ensure that personal protective equipment is worn at work.</p> <p>Examples of protective clothing are rubber boots, waterproof clothing, protective overalls, rubber gloves and facemasks as well as appropriate respiratory, ear and eye protection devices. They should be used where necessary.</p> <p>Check if protective clothing is regularly cleaned, according to a schedule adapted to the type of use and degree of soiling. Cleaning of the protective clothing and equipment should be done separately from private clothing washing; gloves should be washed before removal. Dirty, torn and damaged protective clothing and equipment as well as expired filter cartridges should be disposed of.</p>	is used according to requirements/ instructions. Cleaning instructions are available, Interview with farmer/plantation manger and workers						

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		Check if single-use items (e.g. gloves, overalls) are disposed of after one use. Check if all the protective clothing and equipment, including replacements filters, is stored in a well-ventilated area and physically separate from the plant protection products and any other chemicals, which might cause contamination of the clothing or equipment. (see ISCC 202-2 3.2.3)							
07.01.070	Is it ensured that potential hazards are clearly identified by warning signs?	Verify if permanent and legible signs indicate potential hazards, e.g. waste pits, fuel tanks, workshops, access doors of the plant protection product/ fertilizer/ any other chemical storage facilities as well as the treated crop. Check if warning signs have been placed where appropriate. (see ISCC 202-2 3.2.4)	Visual inspection of farm/ plantation	X					
07.01.071	Is it ensured that restrictions related to hazardous activities are followed?	Verify if young workers (15-18), pregnant or breast-feeding women, disabled workers or workers who suffer from chronic or respiratory diseases do not undertake hazardous work that jeopardizes their health, safety or morals. Verify if all persons, who have been injured or are ill, do not perform activities that are detrimental to their health and safety or that of other workers. (see ISCC 202-2 3.2.5)	Visual inspection of farm/ plantation	X					
07.01.072	Is it ensured that accident procedure and equipment is available?	Check if an accident procedure displays the basic steps of primary accident care and is accessible by all individuals within ten meters of the plant protection product/ chemical storage facilities and designated mixing areas. Check if	On-site inspection, accident procedures and equipment are available (might include e.g. clear overview of responsibilities, contact information in case of emergency, availability of first aid material),	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		procedures and equipment is available to deal with accidents and spills of chemicals (including plant protection products, fertilizers and fuels). (see ISCC 202-2 3.2.6)	interview with responsible member of staff/ workers						
07.01.073	Are facilities to deal with accidental operator contamination available?	Check if all plant protection product/ chemical storage facilities and all filling/mixing areas present on the farm have eye wash capability, a source of clean water no more than 10 meters distant, a complete first aid kit and a clear accident procedure with emergency contact telephone numbers or basic steps of primary accident care, all permanently and clearly signed. (see ISCC 202-2 3.2.7)	Visual inspection of facilities, Relevant documentation on accident procedures	X					
	<b>ISCC Principle 4</b>								
07.01.074	Has a self-declaration on good social practice regarding human rights been communicated to the employees and signed by the farm management and the employees' representative?	Check if the farm 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, respect for legal land titles, sufficient compensation for communities, commitment to solve social conflicts, fair contract farming arrangements and commitment to reduce key economic,	Self-declaration is available in appropriate language and complete	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		environmental and social impacts. (see ISCC 202-2 4.1.1)							
07.01.075	Is it ensured that all negative environmental, social, economic and cultural impacts are avoided?	Check if all environmental, social, economic and cultural impacts for surrounding areas, communities, users and land-owners are taken into account and if local historical, cultural and spiritual properties and sites are protected (see ISCC 202-2 4.1.2)	<p>Separate interview with farmer/plantation manager and employees' representatives, if necessary information from regional administration and NGOs. Report on impact assessment, document check</p> <p>Communication to stakeholders (e.g. via regular meetings, information events, information documents in appropriate language)</p>	X					
07.01.076	Is there a social impact or legal compliance assessment?	Where there is an indication found for negative environmental, social and/or cultural impacts in context of the farm/plantation, check if a participatory social impact assessment has been conducted where all relevant stakeholders including local communities and indigenous people have been engaged. The report is publicly available in appropriate language to surrounding communities. (see ISCC 202-2 4.1.2)	Participatory social impact assessment or legal compliance assessment in place.	X					
07.01.077	If there were negative environmental, social and/or cultural impacts found, is there an action plan for improvement identified?	The action plan needs to address the impacts identified and to ensure that continued dialogue with surrounding communities is in place. Negative impacts must be avoided or, if this is not possible, minimised, restored and/or compensated. (see ISCC 202-2 4.1.2)	Verify the action plan, including the consultation of relevant stakeholders during the audit. Documents of regular meetings with communities (with two-way communication) and local government with listed risks and/or impacts and evidence of minuted negotiations or resolution processes must be compiled.		X				
07.01.078	Does the farm/plantation provide adequate information to stakeholders on legal, social and	The information must be presented in an appropriate language and must be accessible to stakeholders. Information can include e.g.	There are communication channels (written sign or website with the following information: email, cellphone, mailbox) that	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
	environmental issues related to the ISCC requirements?	management procedures comprising the results of Free Prior and Informed Consent (FPIC) processes, human rights policies, results of participatory social impact and legal compliance assessments, etc. (see ISCC 202-2 4.1.3)	adequately enable communication between the farm/plantation and the community. The communication channels have been made known to the local communities. Commercially sensitive and confidential information as well as details relating to customers and/or suppliers and personal information shall remain confidential.						
07.01.079	Is it ensured that biomass production does not impair food security?	Verify whether biomass production does not replace stable crops cultivated for food production and does not impair the local food security. Local food prices do not rise as a direct effect of biomass production. (see ISCC 202-2 4.1.4)	Separate interview with farmer/plantation manager and employees' representatives. If necessary information from NGOs.	X					
07.01.080	Is it ensured that essential fair and transparent contract farming arrangements are in place?	Check essential indicators: (1) The contracts are on paper in the appropriate language and co-signed copies are available with both parties. In case of cooperative contract arrangements, all members have a copy. (2) Payments for harvest are, in calculated form, done on paper and signed and handed over to contract farmer for their own record keeping. (3) Provisions governing price-quality parameters are clearly defined in the contract. (see ISCC 202-2 4.1.5)	Applicable contract details are available.	X					
07.01.081	Do the contract farming arrangements address financial provisions?	The contract contains clear provisions on exit arrangements, buy-out possibilities, handing over of property deeds (when appropriate), and compensation measures in case of bankruptcy of the mother company when legally required. (see ISCC 202-2 4.1.5)	Applicable contract details are available.		X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
07.01.082 BEST PRACTICE	Are there regular, documented discussions between the parent company and the contract farmers?	Evidence of meetings showing regular discussions or negotiations between the parent company and contract farmers' or plantation managers' representatives. (see ISCC 202-2 4.1.5)	Minutes of the meetings or similar documentation are available.						
07.01.083	Is it ensured that people on the farm/plantation have access to basic services?	Check if all people on the farm/plantation have access to clean food storage areas, designated dining areas, hand washing facilities, (including soap), safe and portable water, and hygienic toilets. Check if a place to store food and to eat as well as hand washing facilities and potable drinking water are available. Check if workers who live on the farm/plantation are provided with access to appropriate cooking facilities and clean and safe accommodation. The living quarters for the workers on farm are habitable, have a sound roof, windows and doors, and have the basic services of running water, toilets and drains. (see ISCC 202-2 4.1.6)	Visual inspection of respective areas, Interview with responsible member of staff/ workers	X					
07.01.084	Is it ensured that all children living on the farm have access to quality primary school education?	All children at primary schooling age (according to national legislation) living on the farm have access to primary school education, either through provided transport to a public primary school or through adequate on-site schooling. This is in accordance with the International Covenant on Economic, Social and Cultural Rights, Art. 13. (see ISCC 202-2 4.1.7)	List of all school-aged children, availability of schools, classrooms and transport. Separate interview with farmer/plantation manager and employees' representatives.	X					
07.01.085	Is it ensured that other forms of social benefits are offered by the	Incentives including incentives for good working performance, bonus	Interviews with farmer/plantation manager as well as workers on	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
	employer to employees, their families and/or local community?	payment, support of professional development, family friendliness, medical care/ health provisions, improvement of social surroundings etc. are offered. Where possible, farms/plantations should preferentially offer local businesses the opportunity to supply goods and services and support local community development programs. 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. If appropriate, the employer makes opportunities of employment known locally. (see ISCC 202-2 4.1.8)	special offers for employees and families.						
07.01.086	Is it ensured there is a complaint form and/or procedure available on the farm, where employees and affected communities can make a complaint?	Check if a complaint form and/or procedure is available for farm workers and surrounding communities. The procedure should allow for complaints to be made anonymously, yet also allow verification of validity of the complaints. Check if they have been made aware of its existence and complaints or suggestions can be made at any time. The farm/plantation shall engage with affected stakeholders. Verify evidence that they are dealt with in a timely manner. Check if complaints and their solutions from the last 5 years are documented and accessible. (see ISCC 202-2 4.1.9)	Complaint form is available. It shows time of complaints, solution to complaint and time of the implementation of solutions. A policy shall be in place describing steps taken in order to reduce barriers for complaints and reprisals against those who issue a complaint. Documentation on measures taken to resolve conflicts available. Separate interview with farmer/plantation manager and employees' representatives.	X					



No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
07.01.087 BEST PRACTICE	Are local labour tribunals recognised if these are the mechanism chosen by workers for raising grievances?	Local labour tribunals should be recognised by the farm/plantation if these are the mechanism chosen by workers for raising grievances. (see ISCC 202-2 4.1.10)	Local labour tribunals are recognised by the farm/plantation						
07.01.088 BEST PRACTICE	Is it ensured that mediation is available in case of a social conflict?	A mediator is assigned by name and address by the elected person of trust. The mediator should be independent from all parties involved in the conflict including the company or operator commissioning the mediation. (see ISCC 202-2 4.1.10)	Separate interview with farmer/plantation manager and employees' representatives.						
07.01.089	Is it ensured that there is no forced labour at the farm or plantation?	Check if there has been no use of forced, bonded or involuntary labour as meant in ILO Convention 29 and 105. Furthermore, check if employees are not requested to lodge their identity papers with the owner or a third party. If workers voluntarily surrender their identity cards to the employer for safekeeping, they shall have unrestricted access to their identity cards. Access must be free of charge and it can be documented. An agreement on the safekeeping of identity cards shall be available in written form, in a language understood by the worker. Retaining the salary of workers, further property or additional grants or illegal or excessive deduction of fees from wages for disciplinary purposes, personal protective equipment, deposits for accommodation, is prohibited. (see ISCC 202-2 4.2.1)	Separate interview with farmer/plantation manager and employees' representatives	X					
07.01.090	Is it ensured that child labour does not take place on the farm or plantation?	Check if the minimum age complies with all local and national legislation as well as with ILO	Availability of respective documentation. Separate interview with responsible member of staff/	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		Convention 138 and 182 and if no minors are employed on the farm or plantation. 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 young workers (15-18), pregnant workers, disabled workers or workers who suffer from chronic or respiratory diseases do not undertake hazardous work that jeopardizes their health, safety or morals. Check if there are no forms of slavery or practices similar to slavery, forced or compulsory labor of children. Verify if all persons, who have been injured or are ill, do not perform activities that are detrimental to their health and safety or that of other workers. (see ISCC 202 4.2.2)	workers and farmer/plantation manager.						
07.01.091	Is it ensured that there is no indication of discrimination at the farm or plantation?	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. (see ISCC 202-2 4.2.3)	Separate interview with farmer/plantation manager and employees' representatives Document check on equal opportunities policy	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
07.01.092	Is it ensured that employment conditions comply with equality principles?	Check evidence that the farm provides equality of opportunity and treatment regardless of race, color, sex, religion, political opinion, nationality, social origin or other distinguishing characteristic (ILO conventions 100 and 111). All workers receive equal remuneration for work of equal value, equal access to training and benefits and equal opportunities for promotion and for filling all available position (see ISCC 202-2 4.2.4)	Separate interview with farmer/plantation manager and employees' representatives	X					
07.01.093	Is equal participation in meetings and consultations ensured for minority groups and women?	Women and minority groups should have the possibility to meaningfully participate in meetings and negotiations. In all stakeholder consultation processes, including the FPIC, women and minority groups shall be appropriately included and their voices equally heard and respected. (see ISCC 202-2 4.2.5)	Interviews with women and minority groups, minutes of meetings, documentation proving participation.	X					
07.01.094 BEST PRACTICE	Is regular employment available wherever possible?	Check that employment relationships are established according to national law or practice. The employment of contract or temporary workers for permanent or ongoing tasks, e.g. to eliminate or reduce pay and benefits, shall not take place. This can be supported by a regular assessment of ways to promote the use of permanent and local labour. (see ISCC 202-2 4.2.6)	Applicable contract details are available.						
07.01.095	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	Separate interview with farmer/plantation manager and employees' representatives. Workers' interviews with self-selected/anonymous workers	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		intimidation of workers. No harsh or inhumane treatment is allowed. Check if there is a policy to prevent sexual harassment, other harassment, violence. The policy should be implemented and communicated to all levels of the work force, contract farmers and service providers (see ISCC 202-2 4.2.7)							
07.01.096	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, alternative documented evidence of a labour relationship must be present (see ISCC 202-2 4.2.8)	Control of random samples of contracts. Separate interview with farmer/plantation manager and employees' representatives. If applicable, alternative evidence of a labour relationship.	X					
07.01.097	Is it ensured that the employment conditions of individual workers comply with legal regulations and/or collective bargaining agreements?	Check if employment conditions comply with legal regulations and/or collective bargaining agreements (e.g. on working hours, breaks, rest days, overtime, deductions, sickness, holiday entitlement, paid leave, maternity leave, reasons for dismissal, period of notice, home work, wages etc.).	Random sample of documentation and records. Random samples of pay slips match with working hours and wages. Separate interview with farmer/plantation manager and employees' representatives.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		<p>Check if they are documented and available in the languages understood by workers or explained carefully to them by the manager or supervisor.</p> <p>Check compliance for e.g. working hours, breaks, rest days, overtime, deductions, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice. Documents also available in the language understood by workers or have been carefully explained to them</p> <p>Check further evidence on:</p> <ul style="list-style-type: none"><li>- Regular weekly working hours do not exceed 48 hours. N/A for supervisors or management.</li><li>- Rest breaks/days during peak season</li><li>- Every six sequent days of work at least one day off should be provided to workers</li><li>- Overtime in excess of 12 hours per week is voluntary and only allowable if it happens in extraordinary, limited periods where there are time constraints or risks of economic loss (e.g., during harvest or planting) and where conditions regarding overtime in excess of 12 hours per week have been agreed between workers and management and is compensated at a premium rate. Workers area informed about overtime work in a timely manner</li><li>- Workers who take maternity leave are entitled to return to their employment at the same terms and conditions of prior</li></ul>							

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		<p>employment. They are not subject to any discrimination, loss of seniority or deduction of wages. For further guidance on the protection of maternity, ILO Convention 183 can be consulted</p> <p>Conditions of employment should follow negotiations with trade unions or similar organisations in case they are available.</p> <p>Check if wages and overtime payment documented on the pay slips are in line with legal regulations (minimum wages) and/or collective bargaining agreements (if applicable). If payment is calculated per unit, workers (on average) shall be able to gain the legal minimum wage within regular working hours. Any deductions from wages, e.g. for recruitment fees must be documented, and an agreement in accordance with the law must be signed by the worker. A process to prevent workers' debt as a result of the recruitment process shall be in place and be regularly monitored (see ISCC 202-2 4.2.9)</p>							
07.01.098	Is it ensured that the farm pays a living wage, 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. (see ISCC 202-2 4.2.10)	Document check (e.g. pay slips) and/ or other evidence possible.	X					
07.01.099	Is it ensured that there is a responsible person to represent the interest of the workers ?	An organigram is in place including the named person responsible for the interest of workers. This person	Documentation is available and completed. Separate interview with farmer/plantation manager and/or	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		shall be able to represent the interests of the workers and to communicate complaints to the management. (see ISCC 202-2 4.2.11)	employees' representatives. Workers' interviews with self-selected/anonymous workers.						
07.01.100 BEST PRACTICE	Is it ensured that there is at least one worker or a workers' council elected freely and democratically who represent the interests of the workers to the management?	Check if documentation is available that demonstrates that a clearly identified, named person of trust and/or a workers' council representing the interests of the workers to the management is elected by all workers and recognized by the management. Check if this person is able to communicate complaints to the management. (see ISCC 202-2 4.2.11)	Documentation is available and complete. Separate interview with farmer/plantation manager and employees' representatives. Workers' interviews with self-selected/anonymous workers .		X				
07.01.101	Is it ensured that workers can join or establish labour organizations and collective bargaining for negotiating working conditions?	Check if all employees are free to establish and to join labour organisations of their own choice or organize themselves to perform collective bargaining. Check if it is ensured that workers have the right to organize and negotiate their working conditions. Check if there is evidence that the employer supports the establishment or at least does not block the effective functioning of worker-committees where the workers elect representatives. Check if collective bargaining agreements are accepted. Verify if trade union members are guaranteed the possibility to fulfil their tasks at least outside of the regular working hours. The employment conditions regarding freedom of association and collective bargaining are in accordance with all national and local legislation and ILO	Separate interview with farmer/plantation manager and employees' representatives. Workers' interviews with self-selected/anonymous workers . Evidence (workers' interviews with self-selected/anonymous workers) that the employer supports the establishment of worker committees and worker organizations in which the workers elect representatives that can operate without interference or influence by farm management, owner or group manager.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		Conventions 87 and 98. (see ISCC 202-2 4.2.12)							
07.01.102	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 (see ISCC 202-2 4.2.13)	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.	X					
07.01.103	Is the person responsible for workers health, safety and social practices competent?	Check if the responsible person and the elected person of trust demonstrate awareness and/or access to national regulations concerning: Gross and minimum wages, working hours, union membership, anti-discrimination, child labor, labor contracts, holiday and maternity leave, health and medical care coverage and pension/gratuity and regular two-way communication. (see ISCC 202-2 4.2.13)	Separate and individual interview with farmer/plantation manager and person responsible for workers' health, safety and good social practice.		X				
07.01.104 BEST PRACTICE	Is it ensured that there is an open communication of management with workers?	Check if the management holds regular two-way communication meetings with their employees where issues affecting the business or related to worker health, safety and welfare can be discussed openly. At least two meetings a year are held between management and employees. Matters related to the business and worker health, safety or welfare can be discussed without fear, intimidation or retribution. Records from such meetings are kept and the concerns of the employees are recorded. (see ISCC 202-2 4.2.14)	Separate interview with farmer/plantation manager and employees' representatives. Reports on the meetings						
07.01.105	Are records on all workers and employees available?	Check if records demonstrate an accurate overview of all employees (including seasonal workers and subcontracted workers	Availability of respective documentation. Separate interview with farmer/plantation manager and employees' representatives.	X					



No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		on the farm) 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. (see ISCC 202-2 4.2.15)							
07.01.106	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 (see ISCC 202-2 4.2.16)	Random sample of documents on working hours. Separate interview with farmer/plantation manager and employees' representatives.	X					
	<b>ISCC Principle 5</b>								
07.01.107	Is it ensured that the producer can prove that the land is used legitimately and that traditional land rights have been secured?	Documents show legal ownership or lease, history of land tenure and the actual legal use of the land. The producer must identify existing land rights and does respect them (see Principle 1) and be able to prove that traditional and customary land rights or tenure have been secured. The rights of indigenous people are respected. Within this context, the use of the land by pastoralists, indigenous people, artisanal fishers and other comparable users is allowed, excluding any illegal hunting, illegal fishing and illegal collection of products. The rights of indigenous people are respected. The process of Free Prior and Informed Consent (FPIC) is applied in case of new land acquisitions and is properly documented.	Respective contracts are available, land register, if necessary information by regional administration and NGOs. Documents showing the proper conduction of an FPIC process is available.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		Document check and/ or other evidence possible. (see ISCC 202-2 5.1)							
07.01.108	Is it ensured that there is awareness of, and compliance with, all applicable regional and national laws and ratified international treaties?	<p>Producer can demonstrate awareness of their responsibilities according to the applicable laws. Applicable laws are being complied with. They apply to:</p> <p>(1) National and international protected areas as referred to in Principle 1</p> <p>(2) Environmental impact assessment</p> <p>(3) Soil conservation and management, soil fertility (relating to e.g. application of fertilizers, manure and Plant Protection Products, contamination and accumulation of hazardous substances in soils)</p> <p>(4) Handling of fertilizers and Plant Protection Products</p> <p>(5) Water conservation and management (relating to e.g. abstraction, use and discharge of irrigation water, protection of water bodies, water quality)</p> <p>(6) Energy use, related emissions and air pollutants</p> <p>(7) Reuse, recycling and disposal of hazardous and non-hazardous wastes</p> <p>(8) Health and safety and rights of workers</p> <p>(9) Rights of permanent and temporary workers (e.g. overtime work, paid holiday-, sick- and parental leave)</p> <p>(10) Rights of local communities and indigenous groups.</p>	<p>Separate interview with farmer/plantation manager and employees' representatives. Relevant documentation available.</p>	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		The company should be familiar with the relevant legislation and should remain informed on changes in legislation. (see ISCC 202-2 5.2)							
07.01.109	Is it ensured that a written anti-bribery and anti-corruption statement is in place?	Check if adequate procedures are in place to prevent bribery in all commercial dealings undertaken by the farm/plantation. Awareness for the topic should be raised in trainings. (see ISCC 202-2 5.3)	A written and signed statement not to offer or accept bribes or engage in any other form of corruption confirmed by every farm/plantation.	X					
07.01.110	Is it ensured that any conflict of interest is declared to ISCC?	All and any conflict of interest in any business dealings with ISCC, of which the farm/plantation is aware, will be declared to ISCC prior to entering in a business relationship in order to allow ISCC the opportunity to take appropriate action. Any ownership or beneficial interest in a farm/plantation's business by a government official, representative of a political party or an ISCC worker are declared to ISCC prior to any business relationship with ISCC being entered into. (see ISCC 202-2 5.4)	Relevant documentation available, compulsory communication with ISCC on the matter if any potential conflict of interest is identified	X					
	<b>ISCC Principle 6</b>								
07.01.111	Is it ensured that basic economic documentations are available?	Records shall be kept with respect to yields, costs, income and profitability of the farm or plantation. (see ISCC 202-2 6.1.1)	Relevant documentation available	X					
07.01.112	Is it ensured that a business plan that reflects a commitment to long-term economic viability is available?	Farms or plantations (single farms, or groups) have developed a business plan. It includes plans and activities to support long-term economic viability of the farm or plantation. Market requirements as well as risk mitigation strategies (e.g. of drought, price fluctuations) can also be included. (see ISCC 202-2 6.1.2)	Business plan available. A business plan is applicable to a single farm or plantation or a group of farms/plantations. Small-scale farmers in lower income countries should at least be able to explain verbally how their activities contribute to the long-term economic viability of their farm.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
07.01.113	Are the measures described in the updated plan integrated into the overall business planning and operationalised step-by-step?	Farms or plantations (single farms, or groups) have developed and are implementing a business plan. It includes plans and activities to support long-term economic viability of the farm or plantation as well as social and environmental principles, e.g., the sustainable optimization of yield and input efficiency. Risk mitigation strategies should include the analysis of potential impacts on the production system due to the changing climate as well as potential improvement measures. The measures described in the plan shall be integrated into the overall business planning and be operationalised step-by-step. (see ISCC 202-2 6.1.2)	The updated business plan considers social and environmental principles as well as risk mitigation strategies related to potential impacts on the production system due to the changing climate as well as potential improvement measures. There are clear operational steps for implementation of the. business plan. Small-scale farmers in lower income countries should at least be able to explain verbally how their activities contribute to the long-term economic viability of their farm and operationalize the measures described in the business plan step-by-step.		X				
07.01.114 BEST PRACTICE	Is it ensured that the farm/plantation has a good relationship with its customers?	Check if best timing for crop deliveries are discussed with customers to ensure good prices and to maintain quality. (see ISCC 202-2 6.1.3)	Bilateral discussions with both farmers/plantation managers and recipients (first gathering points)						
07.01.115	Is it ensured that a recording system is established for each unit of production?	Check if a recording system is established for each unit of production. These records must be kept in an ordered and up-to-date condition for at least 3 years. Current records must provide a history of biomass production of all production areas. (see ISCC 202-2 6.2.1)	Production reports	X					
07.01.116	Does a commitment to continuous improvement exist for each unit of production?	Verify that the management regularly monitors and reviews all activities and takes actions to continuously improve the management with respect to an environmental, social and economic sustainable	Management reports, discussion with farmers/plantation managers and employees			X			

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		development. Continuous improvement reflects compliance with all ISCC short- and medium-term requirements according to the given timeline and with the best practice requirements where possible. A plan shall be in place describing the measures taken to reach the different levels of compliance. (see ISCC 202-2 6.2.2)							
07.01.117	Is it ensured that records are kept for the description of the areas in use?	<p>Documentation system complies with at least the following requirements:</p> <p>(1) The description of the whole agricultural area is carried out along a list of parameters to be assessed:</p> <p>a. Lot number</p> <p>b. Lot size</p> <p>c. Type of crop</p> <p>(2) Each lot (as part of the whole agricultural area) is depicted as traverse in geographic coordinates with a precision of 20 meters for each measuring point.</p> <p>a. The depiction of simple lot shapes can easily be realized with the help of satellite images.</p> <p>b. For very complex shapes, the real lot can be approximated by a polygon. The measuring points on each end of the lines framing the polygon then have to meet the required precision of 20 meters.</p> <p>c. A small number of measuring points may suffice for the approximation through a polygon as long as the lot size on the map does not deviate from the specification in (1) by more than 10%.</p>	Documentation system available	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		d. If suitable maps or tables specifying the requested information do not exist, it is permitted to identify lots with the help of tools like Google Earth. The measuring points can be set in the image as place marks manually and the tool for documentation shall deliver the results (geo-coordinates) for these place marks. Reports on all implemented management measures as well as records and verification documents on fulfilled criteria, where such a reporting is required. (see ISCC 202-2 6.2.3)							
07.01.118	Is it ensured that in case of the engagement of subcontractors they must comply fully with the ISCC standard and provide the respective documentation and information?	Relevant subcontractors are enterprises that work on behalf of the producer (e.g. seeding, fertilizing, pest control, harvesting). Relevant subcontractors must be regarded in the audit. The producer must provide evidence of respective contracts with the subcontractor ensuring that the auditor gets access to relevant information. The producer must also accept that ISCC recognized auditors are allowed to verify the assessments through a physical inspection where there is doubt. The producer is responsible for observance of the control points applicable to the tasks performed by the subcontractor by checking and signing the assessment of the subcontractor for each task and season contracted. (see ISCC 202-2 6.2.4)	Contracts with subcontractors and all relevant documents are available Documentation is available with producer.	X					
07.02. Traceability (relevant for main and sample audits)									

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

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
07.02.007	ISCC PLUS deliveries of biomass and biofuels to Japan: Do the outgoing delivery notes or sustainability declarations contain the specific information on the GHG emissions?	For deliveries to Japan under ISCC PLUS specific information on GHG emissions are requested. 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	X					
<b>07.03. Greenhouse Gas Emissions (relevant for main and sample audits)</b>									
07.03.001	If the farmer applied the total default value for cultivation (eec), is the application of the total default value in line with the RED II and ISCC requirements?	Verify whether the farmer fits into the category from which the default value was chosen. Verify that a default value available in the RED II for the respective raw material. Verify that the total default value achieves the minimum GHG savings.	Documentation GHG value, region of cultivation. Compare with the RED II values	X					
07.03.002	If the farmer applied the disaggregated default value for cultivation (eec), is the application of the disaggregated default value in line with the RED II and ISCC requirements?	Verify whether the farmer fits into the category from which the default value was chosen and if a disaggregated default value is available in the RED II for the respective raw material.	Documentation GHG value, region of cultivation. Compare with the RED II values	X					
07.03.003	If the farmer applies NUTS2 values (only applicable for agricultural production of raw material in EU) or NUTS2	Verify the location of agricultural production and whether the correct NUTS2 value for that location or the highest NUTS2 value	Documentation of cultivation location and GHG value. Compare with NUTS2 table "Values reported to the Commission by the Member	X					



No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
	equivalent values, is the application of the NUTS2 value in line with the RED II and ISCC requirements?	for the whole Member State has been used (to be applied at the farm, first gathering point or central office). Verify that in case of use of NUTS2 value, the correct emissions value in kgCO <sub>2</sub> eq/dry-ton is selected from the NUTS2 table published by the European Commission on the transparency platform (values stated in red colour).	States implementing Article 31 (2) RED II", and identify Member State and respective NUTS2 value, which is applicable for raw material (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, NUTS region						
07.03.004	In case actual GHG values have been calculated, is the individual calculation of GHG emissions of cultivation up to date?	Verify the time frame, for which all data has been gathered and for which GHG calculation has been concluded. Please note that GHG calculation and respective data shall be up to date and must be based on previous cultivation period/ previous calendar or financial year. In case of group certification, the calculation shall preferably be hold at the central office or the first gathering point for a pre-verification of the calculation methodology.		X			<b>Please indicate for which period the GHG calculation has been conducted:</b>		
07.03.005	Emissions of cultivation (eec): Has the data basis for GHG calculation of cultivation been determined correctly for the calculation period? Have the GHG emissions of the cultivation been calculated correctly? Do the emission factors from databases and literature comply with the 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 CO <sub>2</sub> in the cultivation of raw materials is excluded. Verify if the following data have been collected on-site and have been correctly applied; verification	Reports on incoming and outgoing material, field records, delivery notes, flow meters, invoices, documentation on fertilization etc. - Documentation of information, sources and publication date as far as the data is from literature sources. - Transparent documentation of sources, method of analysis, official statements of laboratory and year of analysis if individual determined data is used. Transparent documentation of calculation, formulas, all input data and results.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		<p>of data plausibility; verification whether further inputs and outputs do exist:</p> <ul style="list-style-type: none"> <li>• Calculation period</li> <li>• Amount and type of raw material (yield per hectare and year; if drying takes place mass of dried main product</li> <li>• Amount of seeds in kg per ha and year</li> <li>• Amount of mineral fertilizers: P2O5-, K2O-, CaO- and N-fertilizer in kg nutrient per ha and year (e.g. kg N/(ha*yr))</li> <li>• Amount of organic N fertilizers in kg N/(ha*yr)</li> <li>• Amount of crop residues in kg N/(ha*yr)</li> <li>• Amount and type of used pesticides in kg active ingredient per hectare and year</li> <li>• Diesel consumption per year and hectare</li> <li>• Electricity consumption (kWh per hectare and year) and source of electricity</li> <li>• Moisture content per ton delivered raw material in percentage</li> </ul> <p>Emission factors for seed in kgCO2e/kg seed</p> <p>Emission factors for mineral fertilizers reflecting the emissions of producing, extracting and processing of the fertilizers in kg CO2e/kg nutrient (to be applied for P2O5-, K2O-, CaO- and mineral N-fertilizer; for N-fertilizer referred to as EFproduction, for other fertilizers referred to as EF)</p>	<p>- For N2O-Field emissions: "Annotated example of a GHG calculation using the EU RED II methodology"</p> <p>For emission factors the following sources can be used:</p> <ul style="list-style-type: none"> <li>• Standard Values for Emission Factors as available on European Commission Transparency Platform for Biofuels.</li> <li>• ISCC EU System Document 205</li> <li>• Alternative sources. 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. In case of individual calculation of emission factors: Calculation</li> </ul>						

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		<ul style="list-style-type: none"> <li>• Emission factor for field emissions of all N-fertilizers including mineral and organic N-fertilizer and crop residues in kg CO<sub>2</sub>e/kg N (EF<sub>field</sub>)</li> <li>• Emission factors for pesticides in kgCO<sub>2</sub>e/kg active ingredient</li> <li>• Emission factors for diesel, electricity or other energy source</li> </ul> Data shall be based on ISCC 205 or other official sources (e.g. Ecoinvent, etc.) if available. If not available it shall be based on other literature sources. If no literature available at all: laboratory analysis or individual calculation might be possible if methodology complies with RED II methodology and is verifiable. In this case, duly justification and flagging in documentation required. Verify whether the calculation of GHG emissions was conducted according to the methodology of ISCC 205 taking into account all relevant inputs. Consider especially if for N-fertilizers (mineral and organic) and crop residues the N <sub>2</sub> O-field emission have been included in the calculation via an actual calculation or alternatively the DDV for N <sub>2</sub> O soil emissions only can be used.							
07.03.006	Were net GHG emissions from land use change (el) calculated according to the respective formula? (only relevant if 00.07.06 was answered with yes)	Verify if the calculation of GHG emissions from land use change took place according to the respective formula and all relevant inputs have been taken into account, in particular: - Carbon stock of reference area per hectare	Transparent documentation of the calculation and documentation of results and of input data. ISCC 205 chapter 4.3.2	X			<b>Please indicate, if any land use change (not violating ISCC Principle 1) took place:</b>		

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		<ul style="list-style-type: none"> <li>- Carbon stock of cultivation area per hectare</li> <li>- Yield per hectare and year</li> <li>- Potential deduction of the bonus from restored severely degraded land "-eB" of 29 g CO<sub>2</sub> eq/MJ</li> </ul> <p>Verify if all inputs for the single factors of the formula are documented and verifiable. Verify if all inputs and results available in the required units.</p>							
07.03.007	Have emission savings from soil carbon accumulation via improved agricultural management (esca) been calculated correctly? (only relevant if 00.07.11 was answered with yes)	<p>Were only the following measures integrated:</p> <ul style="list-style-type: none"> <li>- Shifting to reduced or zero-tillage;</li> <li>- Improved crop rotations and/or cover crops, including crop residue management;</li> <li>- Improved fertilizer or manure management;</li> <li>- Use of soil improver (e.g. compost).</li> </ul> <p>Was the correct emission formula applied for calculating emission savings from improved agricultural management?</p> <ul style="list-style-type: none"> <li>• Companies can either apply IPCC values based on the references provided in ISCC EU System Document 205 "Greenhouse Gas Emissions" (chapter 4.3.3 Emission saving from soil carbon accumulation via improved agricultural management (esca)). Auditors then have to verify the correctness of the chosen IPCC factors with all relevant desk and</li> </ul>	<p>Production records</p> <p>Transparent documentation of the calculation and documentation of results and of input data.</p>	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		<p>on-site information. In this case: N=20.</p> <ul style="list-style-type: none"> <li>In case the companies wish to apply values other than those of the IPCC, a report must be prepared which contains the complete calculation methodology validated by a third party. This report must be submitted to ISCC so that ISCC can assess how to proceed and whether these values are acceptable.</li> </ul> <p>For both options, the actual values for esca have to be calculated on individual farm level, i.e. it is not allowed to setup a regional approach for the complete supply base.</p>							
07.03.008	Has the correct value been passed to the recipient of the raw material in the last year?	GHG value passed to recipient included all relevant emissions. Verify whether the correct value was provided in kg CO <sub>2</sub> e/ dry-ton of raw material on the sustainability declaration.	Delivery notes, sustainability declarations to the recipient, internal reporting For the calculation of kg CO <sub>2</sub> eq emissions per ton of dry product through moisture content, refer to ISCC EU System document 205	X					

ISCC EU and ISCC PLUS Audit Procedure	Chain of Custody	Chapter No. 7:	Best Practices, Non-conformities and measures
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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 <sup>4</sup>			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)

<sup>4</sup> Please see ISCC System Document 102 „Governance“ (chapter 10) for further information on non-conformities and sanctions