ISCC CORSIA and ISCC CORSIA PLUS IAudit Procedure for Chain of Custody				
No.	**Chapter**	**Remarks**	**Risk level**	**Audit intensity**
0.	Basic data	Basic data of the operational unit to be audited	Not applicable	
1.	Management system	Risk assessment according to ISCC CORSIA documents 102 and 204	Not applicable	
2.	Traceability	Within Chapters No. 2, 3 and 4 the risk of a flawed documentation has to be evaluated. The risk level determines the audit intensity	High	The documents of three successive months should be checked completely
3.	Mass Balance		Medium	The documents of one month should be checked completely and random samples should be taken from three successive months
4.	Physical Segregation		Regular	Documents taken from random samples of three successive months should be checked
5.	Life Cycle Emissions	Application of default values or calculation of actual values	Not applicable	Mandatory
6.	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 CORSIA System Documents and contain all relevant certification requirements.
- The audit procedures are a crucial tool to facilitate consistent and comparable verification of compliance with ISCC requirements during ISCC audits.
- System Users can use the audit procedures to conduct their internal audits, for internal training, or to prepare for an audit. The application of the audit procedures for such purposes is voluntary but recommended
- 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 is to be applied for certification audits of First Gathering Points, Central Offices, Collecting Points, Processing Units, Logistic Centres, individually certified storage facilities (Warehouse), and Traders. This procedure also has to be applied for sample audits of storage facilities and dependent collecting points. In case of sample audits, an individual procedure has to be completed for each sample audit.
- This template of the audit procedure must not be altered by the user.
- This audit procedure contains six chapters and sub-chapters. Depending on the type of operational unit audited, some sub-chapters are not or only partly relevant. This is clearly marked in the headline of each sub-chapter.
- Every chapter and requirement has a unique number. If a requirement is not applicable for a specific audit, it must not be answered. The auditor simply moves on to the next relevant requirement.
- For all relevant requirements, it is mandatory to mark the "conformity" with either „yes" (conformity) or „no" (non-conformity).
- For every "no" the auditor must explain the decision in the column „findings".
- Every "no" requires the definition of corrective measures in chapter 6. The unique number of non-compliant requirements must be stated. The implementation of corrective measures must be verified and confirmed by the auditor.
- For some requirements, the auditor must provide detailed information in the column finding. Those requirements contain a clear note in the column finding that must not be removed.

- If a question or requirement requires the statement of sustainable materials, the materials have to be stated according to the ISCC CORSIA List of Materials in its current version.
- Please note that due to technical reasons the number of the requirements and chapters may not be continuous.
- The abbreviation CEF refers to CORSIA eligible fuel. Under ICAO CORSIA, CORSIA eligible fuel refers to final SAF that is CORSIA eligible, i.e., complies with all relevant CORSIA sustainability requirements.
- In the audit procedure the acronym CORSIA refers to the Carbon Offsetting and Reduction Scheme for International Aviation. The acronym ICAO refers to the International Civil Aviation Organization.

00.	Basic Data	
00.00.	**Certification Body**	
00.00.01	Name of Certification Body	
00.01.	**Operational Unit**	
00.01.01	Company Name	
00.01.02	Street	
00.01.03	Street Number	
00.01.04	Postal Code	
00.01.05	Place	
00.01.06	Country	
00.01.07	Geo Coordinates: Latitude in decimal degrees (according to WG S84 coordinate system)	(Example: 50.941218)
00.01.08	Geo Coordinates: Longitude in decimal degrees (according to WG S84 coordinate system)	(Example: 6.958337)
00.01.09	ISCC System	☐ ISCC CORSIA ☐ ISCC CORSIA PLUS
00.01.10	ISCC Contact Person 1 : Salutation*[1]	
00.01.11	ISCC Contact Person 1: Last Name*	
00.01.12	ISCC Contact Person 1: First Name*	
00.01.13	ISCC Contact Person 1: Phone*	
00.01.14	ISCC Contact Person 1: E-Mail*	
00.01.15 (added)	Is there a second ISCC contact person in the company? If yes, please provide the details below	
00.01.16 (added)	ISCC Contact Person 2 : Salutation*	
00.01.17 (added)	ISCC Contact Person 2: Last Name*	
00.01.18 (added)	ISCC Contact Person 2: First Name*	
00.01.19 (added)	ISCC Contact Person 2: Phone*	
00.01.20 (added)	ISCC Contact Person 2: E-Mail*	
00.01.21	Contact details (e.g. email, phone) of relevant department within the company*	

* Not relevant for sample audits

[1] Please note that the contact details of the ISCC contact person(s) must be kept up-to-date by the System User in the ISCC HUB

* Not relevant for sample audits

00.01. 22	Type of Operation/ Scope to be audited	☐ First Gathering Point ☐ Logistic Centre ☐ Trader[2] ☐ Collecting Point ☐ Warehouse	☐ Central Office (Group of Farms/Plantations) ☐ Central Office (Group of Points of Origin) ☐ Processing Unit ☐ Trader with storage ☐ Dependent Collecting point
00.01.23	Is the Operational unit certified individually or audited as a part of a sample?	☐ Individually certified ☐ Audited as part of a sample (only applicable for storage facilities and dependent collecting points)	
00.01.24	ISCC Registration Number		
00.01.25	Recertification*	☐ yes ☐ no	
00.01.26	Year of initial ISCC certification*		
00.02.	**Audit Specific Data**		
00.02.01	Name of lead auditor		
00.02.02	Name(s) of further auditors of the team		
00.02.03	Place of the audit	☐ On-site ☐ On-site at the address where the daily operations take place (only applicable for traders/traders with storage) ☐ Remote	
00.02.04	Date of the audit		
00.02.05	Duration of the on-site audit, or duration of video call in case of remote audits (in hours, in digits)	Time of audit spent on-site: Time of audit spent remotely:	
00.02.06	Name(s) of company representative(s) present during the audit		
00.02.07	Is the operational unit using relevant service providers or sub-contractors?	☐ yes ☐ no	
00.02.08	Name(s) of relevant service providers/ sub-contractors*		
00.02.09	Which life cycle emission value option is used for the outgoing sustainable material?	☐ Default core life cycle emissions value ☐ Actual core life cycle emissions value (individually calculated)	
00.02.10	Name of GHG expert (in case of an individual life cycle emissions calculation):*		
00.02.11	Sustainable input material(s) (according to the ISCC CORSIA list of materials)*		
00.02.12	Total amount of sustainable input material (in mt)[3] Note: For the Summary Audit Report this information can be provided on a voluntary basis as this may be commercially sensitive information		
00.02.13	Raw materials with country of origin:		
00.02.14	Sustainable output material(s) (according to the ISCC CORSIA list of materials)[1]		

2 Please note that the scope „Trader" includes blend points (operations that blend neat SAF with fossil jet).

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

00.02.15	Is material claimed as "ISCC Compliant"?*	☐ yes ☐ no
00.02.16	Are waste, residues or by-products or waste-, residue- or by-product-based products handled, or processed, or sold and claimed under ISCC CORSIA?	☐ Waste or residues ☐ Waste or residue-based products ☐ No wastes or residues or waste or residue-based products
00.02.17	Are internal (on-site) or external (different address) storage facilities (e.g. warehouses, tank terminals, etc.) used to store sustainable material?*	☐ yes: internal storage facilities ☐ yes: external storage facilities ☐ no storage facilities
00.02.18	If external storage facilities are used, please indicate if they are covered by individual certification* (A list of all external storage facilities including address data (and certificate number if individually certified) must be provided to ISCC.)	☐ All external storage facilities are certified ☐ One or more storage facilities are not certified
00.02.19	Please indicate the number of non-certified storage facilities*	
00.02.20	What is the risk level applied for the sampling of storage facilities with regard to the compliance with relevant ISCC CORSIA requirements?*	☐ Regular (risk level 1.0) ☐ Medium (risk level 1.5) ☐ High (risk level 2.0)
00.02.21	How many storage facilities have been audited based on a sample (individually certified storage facilities or Logistic Centres do not have to be included)*	
00.02.22	Are other sustainability certification system(s) with comparable scope used? In particular those systems which are recognised under CORSIA and EU RED II are relevant.	☐ yes ☐ no
00.02.23	If other sustainability certification systems are used, specify which other systems are used	
00.02.24	Overall risk level applied during the audit (risk level regarding documentation and sampling)*	☐ Regular (risk level 1.0) ☐ Medium (risk level 1.5) ☐ High (risk level 2.0)
00.02.25	Specify major risk indicator(s) that were identified for the audit (in accordance with ISCC Risk Assessment requirements – ISCC CORSIA Document 204 "Risk Management")*	
00.02.26	Tools and information sources used to determine risk factor*	
00.02.27	Risk level applied regarding a flawed documentation of the audited operational unit (i.e. risk level for traceability)	☐ Regular (risk level 1.0) ☐ Medium (risk level 1.5) ☐ High (risk level 2.0)
00.02.28	Chain of Custody option applied	☐ Mass balance ☐ Physical segregation
00.02.29	Are electronic traceability databases used?	☐ yes ☐ no
00.02.30	Were certification scope(s) dropped compared to the previous certification period ?	☐ yes ☐ no

		☐ First Gathering Point ☐ Logistic Centre ☐ Trader ☐ Collecting Point ☐ Warehouse ☐ Central Office (Group of Farms/Plantations) ☐ Central Office (Group of Points of Origin) ☐ Processing Unit ☐ Trader with storage ☐ Dependent Collecting point
00.02.31	Dropped Collecting Point / Central Office scope: Total amount of outgoing material declared as sustainable under ISCC CORSIA during the indicated period.	Amount in mt:
00.02.32	Dropped Point of Origin scope: Total amount of outgoing material declared as sustainable under ISCC CORSIA during the indicated period.	Amount in mt:
00.02.33	Dropped Processing Unit scope: Total amount of outgoing material declared as sustainable under ISCC CORSIA during the indicated period.	Amount in mt:
00.02.34	Dropped First Gathering Point / Central Office scope: Total amount of outgoing material declared as sustainable under ISCC CORSIA during the indicated period.	Amount in mt:
00.02.35	Dropped Farm / Plantation scope: Total amount of outgoing material declared as sustainable under ISCC CORSIA during the indicated period.	Amount in mt:
00.02.36	Dropped Trader / Trader with Storage scope: Total amount of outgoing material declared as sustainable under ISCC CORSIA during the indicated period.	Amount in mt:
00.03.	**Collecting Point, Central Office (Group certification of Points of Origin) and Dependent Collecting Point (audited on sample basis)**	
00.03.01 (adjusted)	From what category of Point of Origin are waste, residues and by-products collected?	☐ Companies/businesses (e.g. restaurants, industrial operations other than refinery) ☐ Refinery[4] ☐ Palm Oil Mill ☐ Private households ☐ Public containers ☐ Public/communal collection sites ☐ Landfill operations
00.03.02	If waste, residues and by-products are collected from companies or businesses, please specify the type of operation (e.g. restaurant, animal rendering plant, waste management company, etc.)	
00.03.03 (added)	In case the point of origin category "Palm Oil Mill" is selected: Indicate the type of waste or residue that is generated at the palm oil mill	☐ POME (Palm Oil Mill Effluent) oil ☐ EFB (Empty Fruit Bunches)

[4] A refinery is a production facility that converts/refines input materials into intermediate and/or end products (e.g. bio-oil refinery, edible oil refinery, sugar refinery)

00.03.04	Is the collecting point registered and supervised by a system operated by a governmental authority, which is recognised by ISCC as equivalent to ensure compliance with the ISCC CORSIA waste, residue and by-product requirements?	☐ yes ☐ no
00.03.05	If the collecting point is registered and supervised by a governmental system that is recognized by ISCC, state the name of the system	
00.03.06	If the collecting point is registered and supervised by a governmental system that is recognized by ISCC, please provide specific information how the right for third parties to access the points of origin is granted (e.g. as part of a contractual agreement with the certified collecting point)	
00.03.07	What is the risk level with respect to the intentional production and/or a false declaration of waste and residues (risk that products are falsely claimed to be waste or residues)?*	☐ Regular (risk level 1.0) ☐ Medium (risk level 1.5) ☐ High (risk level 2.0)
00.03.08	Indicate the total number of points of origin that have signed the ISCC CORSIA self-declaration during the 12-month period prior to the certification audit (at least one signed self-declaration must be in place).*	
00.03.09	Indicate the total number of ISCC points of origin that are generating more than 10 metric tons of waste/residues/by-products per month and have signed the ISCC CORSIA self-declaration during the 12-month period prior to the certification audit (relevant for sample audits).*	
00.03.10	What is the risk level with respect to the intentional production and/or a false declaration of waste, residues and by-products (risk that products are falsely claimed to be waste, residues or by-products)?*	☐ Regular (risk level 1.0) ☐ Medium (risk level 1.5) ☐ High (risk level 2.0)
00.03.11	How many points of origin have been audited based on a sample? (if applicable)*	
00.03.12	Are dependent collecting points used to collect sustainable material?* (A list of all dependent collecting points including address data must be provided to ISCC.)	☐ yes ☐ no
00.03.13	Indicate the total number of dependent collecting points used.* (A list of all dependent collecting points including address data must be provided to ISCC.)	
00.03.14	What is the risk level applied for the sampling of dependent collecting points with regard to the compliance of the relevant ISCC CORSIA requirements?*	☐ Regular (risk level 1.0) ☐ Medium (risk level 1.5) ☐ High (risk level 2.0)
00.03.15	How many dependent collecting points have been audited based on a sample?*	
00.03.16	Material claimed as sustainable under ISCC CORSIA collected during the previous certification period:*	

-	Sustainable material collected during the previous certification period	Country/countries of origin	Amount per incoming sustainable material	
-				mt
-				mt
-				mt

-				mt
00.03.17	Total amount of sustainable input material received from points of origin under the ISCC CORSIA self-declaration*			
00.03.18	Outgoing materials claimed as sustainable under ISCC CORSIA during previous certification period:*			
-	Outgoing sustainable material during previous ISCC CORSIA certification period		Amount per outgoing sustainable material in previous certification period	
-				mt
-				mt
-				mt
-				mt

00.05.	**Processing Units**	
00.05.01 (adjusted)	Specify the Type of Processing Unit	☐ Hydrotreating plant ☐ HEFA plant ☐ ATJ plant ☐ SIP plant ☐ FT plant ☐ Ethanol plant ☐ Treatment Plant (waste/residues/by-products) ☐ Co-Processing plant ☐ Oil mill ☐ Other - Please specify:
00.05.02 (added)	Is the processing unit used by the feedstock owner under a tolling agreement?	☐ yes ☐ no
00.05.03 (added)	If the previous question was answered with "yes", please provide the legal name and address of the processing unit.	
00.05.04 (adjusted)	Indicate the production capacity per year for all main products (sustainable and non-sustainable). The capacity should be listed separately for each processing unit type. Please indicate the production capacity for liquid and solid products in metric tons per year and for gaseous products in m3 per year.	
00.05.05	Is the Processing Unit the producer of the final CORSIA eligible fuel (i.e. no further processing of the fuel needed)?	☐ yes ☐ no
00.05.06	What type of life cycle emissions information is received for the incoming sustainable material?	☐ Default core life cycle emissions value ☐ Actual core life cycle emissions value (individually calculated)
00.05.07	Are methane capture devices in place (e.g. in case of palm oil mills)?	☐ yes ☐ no
00.05.08	Specify the material (feedstock specific) to be produced in the next certification period (e.g., crude oil (soybean). Please provide life cycle emissions values for life cycle steps 1-4 per mass of feedstock, for the other steps per total fuel energy yield (MJ of fuel) (see also ISCC CORISA document 205)	

-	Input Material	Output Material	Life cycle emissions option	Emissions value	Unit
-					
-					
-					
-					
-					

00.05.09	Incoming and outgoing material declared as sustainable under ISCC CORSIA during the previous certification period:			
-	Material received as sustainable	Amount per incoming sustainable material	Material declared as sustainable	Amount per outgoing sustainable material
-		mt		mt
-		mt		mt
-		mt		mt
-		mt		mt
-		mt		mt

00.05.10	Total amount of outgoing material declared as sustainable under ISCC CORSIA during the indicated period.			
-	Total Amount	Amount in words	Start of period	End of Period
-	mt			

00.05.11	Is the processing of biogenic and fossil input materials carried out simultaneously (co-processing)?	☐ yes ☐ no
00.05.12	In case of co-processing: Indicate the type of co-processing facility (Hydrocracker or Hydrotreater)	
00.05.13	In case of co-processing: Indicate the type of fossil input material(s)	
00.05.14	In case of co-processing: Indicate the type of sustainable input material(s)	
00.05.15	In case of co-processing: Specify the method to determine the sustainable yield.	☐ Energetic determination ☐ Determination through efficiency/losses of a process ☐ ^{14}C analysis

00.06.	**First Gathering Point and Central Office (Group certification of Farms/Plantations)**	
00.06.01	Indicate the total number of farms/plantations (including smallholders) that have signed the ISCC CORSIA self-declaration during the 12-month period prior to the date of the certification audit. (A list of all farms/plantations including address data and, if possible, geo coordinates must be provided to ISCC.)	
00.06.02	Specify the type of ISCC CORSIA compliant agricultural producer(s) supplying sustainable biomass.	☐ Smallholders ☐ Individual Farms ☐ Plantations
00.06.03	Indicate the total number of ISCC CORSIA compliant smallholders.	
00.06.04	Indicate the total number of ISCC CORSIA compliant individual farms.	

00.06.05	Indicate the total number of ISCC CORSIA compliant plantations.							
00.06.06	What is the risk level with respect to potential violations of the ISCC CORSIA or ISCC CORSIA PLUS requirements for the sustainable production of feedstock (in particular the risk of violations against ISCC Principle 1)?			☐ Regular (risk level 1.0) ☐ Medium (risk level 1.5) ☐ High (risk level 2.0)				
00.06.07	How many smallholders have been audited based on a sample?							
00.06.08	How many individual farms have been audited based on a sample?							
00.06.09	How many plantations have been audited based on a sample?							
00.06.10	Are the supplying farms/plantations covered by European Cross Compliance?			☐ yes ☐ no				
00.06.11	Specify the total agricultural area of all ISCC CORSIA compliant smallholders.			☐ 1-500ha ☐ 500-5.000ha ☐ 5.000-20.000ha ☐ >20.000				
00.06.12	Specify the total agricultural area of all ISCC CORSIA compliant individual farms.			☐ 1-500ha ☐ 500-5.000ha ☐ 5.000-20.000ha ☐ >20.000ha				
00.06.13	Specify the total agricultural area of all ISCC CORSIA compliant plantations.			☐ 1-500ha ☐ 500-5.000ha ☐ 5.000-20.000ha ☐ >20.000ha				
00.06.14 (added)	Specify the type of biomass received as sustainable under ISCC from farms/plantations			☐ Crop ☐ Agricultural (crop) residue				
00.06.15 (adjusted)	Feedstock received as sustainable under ISCC CORSIA from farms/plantations during previous certification period:							
-	Incoming sustainable feedstock	Crop	Crop residue	Country of origin	Total field size per feedstock		Amount per feedstock	
-		☐	☐			ha		mt
-		☐	☐			ha		mt
-		☐	☐			ha		mt
-		☐	☐			ha		mt
-		☐	☐			ha		mt
00.06.16	Indicate the total amount of sustainable feedstock received from farms/plantations under the ISCC CORSIA self-declaration.							
00.06.17	Feedstock supplied as sustainable under ISCC CORSIA during previous certification period:							
-	Feedstock supplied as sustainable during previous certification period						Amount per feedstock	
-								mt

-					mt
-					mt
-					mt
-					mt
00.06.18 (added)	Total amount of outgoing material declared as sustainable under ISCC CORSIA during the indicated period[Error! Bookmark not defined.].				
	Total Amount	Amount in words	Start of period	End of Period	
00.08.	**Trader, Trader with storage, Logistic Center, Warehouse and Storage facilities (audited on sample basis)**				
00.08.01	Information on material claimed as sustainable under ISCC CORSIA received (i.e. bought by paper traders) during the previous certification period:				
-	Materials received as sustainable (incoming)			Amount per sustainable material received	
-					mt
-					mt
-					mt
-					mt
-					mt
00.08.02	Materials declared as sustainable under ISCC CORSIA during the previous certification period:				
-	Materials declared as sustainable (outgoing)			Amount per outgoing sustainable materials	
-					mt
-					mt
-					mt
-					mt
-					mt
00.08.03	Is gaseous biomass (e.g. biogas or biomethane) handled, stored or sold as sustainable under the ISCC CORSIA certificate?		☐ yes ☐ no		
00.08.04 (adjusted)	Please indicate the type(s) of sustainable materials traded (only applicable for materials traded on a "paper basis").		☐ Raw material ☐ Intermediate products ☐ Final CORSIA eligible fuel		
00.08.04 (added)	Total amount of outgoing material declared as sustainable under ISCC CORSIA during the indicated period[Error! Bookmark not defined.].				
	Total Amount	Amount in words	Start of period	End of Period	

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
01.	**Management System**					
01.01.	**General Requirements (to be completed only for main audits. Not relevant for sample audits)**					
01.01.01	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.	Documentation of the management system and interviews of personnel, intranet, QM system, QM handbook, internal risk assessment/self-assessment (if available)			
01.01.02	Have relevant information and documents been distributed to the competent employees, warehouses and service providers, subcontractors, customers and other interested parties?	Verify distribution lists and demand documents from personnel, warehouses, subcontractors and service providers.	Distribution list, emails, letters, relevant managements system documents			
01.01.03	Have employees been appointed who are responsible for the implementation, verification, development and updating of the ISCC CORSIA requirements at all critical control points?	Verify responsibility and authorization of appointed personnel regarding critical control points like incoming and outgoing materials, warehouse bookkeeping, weighbridge, logistics, sales and distribution, quality control, etc., Interview relevant personnel.	Organization chart, job and responsibility descriptions, QM system, distribution lists for internal guidelines, updating procedures			
01.01.04	Did trainings take place appropriate to the needs of the employees at critical control points?	Verify training material, course planning documents and whether the relevant employees participated in the training. Interview participants.	Training course planning, training documents, distribution lists, emails, participant lists, certificates			
01.01.05	Has an internal audit/inspection/assessment regarding the implementation of ISCC CORSIA 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, subcontractors and/or suppliers (e.g. farms).	Report, action plan, progress report			
01.01.06 (added)	If required, have corrective and/or preventive measures been established?	Verify corrective and/or preventive measures that have been established.	Report, action plan, progress report			
01.01.07	Was the internal audit report reviewed by the organization's management?	Verify whether the management has reviewed the internal audit report (should take place at least once a year)	Review report, minutes, protocol, interview management personnel, QM system			
01.01.08	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.			
01.01.09	Are sufficient procedure descriptions with respect to sustainability requirements available for all critical control points?	Verify procedures (e.g. regarding traceability, mass balance, life cycle emission calculation etc.) at critical control points (e.g. raw material sourcing, conversion process, logistics of incoming and outgoing goods, inventory control, sales and	Material flow charts, standard operating procedures, job and responsibility descriptions, organization chart, contracts with service providers/ subcontractors			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		distribution, quality assurance, warehouse bookkeeping, weighbridge, etc.)				
01.01.10	Is the technical equipment and infrastructure available and in operation for the critical control points?	Verify whether weighbridges, flow meters, sensors, measuring devices etc. are available, fully functional and calibrated, in particular in the areas of site gate, silos, warehouse, conversion process, etc.	Weighbridge ticket, sensor display, computer system reports, display, computer reports regarding process parameters, filling status, etc.			
01.01.11	Are all necessary documents, records, reports, information and data according to ISCC CORSIA document 203 available and accessible (please see list under Evidence/Documents)?	Documents should be requested prior to the audit. Mass Balances must be submitted to the certification body/auditor prior to the audit. If certain documents (e.g. weighbridge tickets) are not available prior to the audit, availability (in a timely manner) must be ensured during the audit. Records (e.g. weighbridge tickets, contracts, etc.) must ensure a comprehensible link to products and deliveries. Please be aware that the documentation is the basis for the risk assessment to be conducted by the external (CB) auditor.	- Plant operation permit, plant layout plan, silo plan, tank plan, silo/warehouse capacity, tank capacity, - Weighbridge tickets, delivery notes, bill of lading, sustainability declaration/Proof of Sustainability or other documents for incoming and outgoing sustainable material, - Periodical reporting on opening and closing stock for incoming and outgoing sustainable and non-sustainable material, - List and corresponding contracts with relevant subcontractors, service providers (e.g. warehouses, dependent collectors, etc.), - Report and action plan of the last/previous external audit (n.a. during first certification), - Mass balance system/ calculation - List and corresponding contracts with all suppliers (including farms/plantations, points of origin and certified suppliers) and recipients of sustainable material, - Records regarding the data transfer to the certification system chosen by this company or to the relevant public authority in charge or to the certification body which conducted the audit with respect to this standard			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
			- Records regarding the transfer of data to and from any sustainability databases used - Production report (periodically, annually) including processing and allocation factor (if not provided within life cycle emissions 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 CORSIA system.			
01.01.12	Are all necessary documents, records, reports, information and data according to ISCC CORSIA document 203 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).	ISCC registration, relevant documents, QM system			
01.01.13	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 CORSIA document 203?	Risk assessment to be conducted by the external (CB) auditor. The certification history with ISCC and other certification schemes (if applicable) has to be considered: 1. Regular risk: above-mentioned documents are accurately managed, up to date, complete and accessible without problems 2. Medium risk: above-mentioned documents are not managed accurately and are not accessible without problems 3. High risk: above-mentioned documents are not up to date and not complete. Note: The use of other certification schemes must be taken into account appropriately during the risk assessment (certification under multiple schemes at the same time may be one of the factors for a higher risk). The result of the risk assessment drives the audit intensity with respect to traceability, mass balance and documents to be verified during the audit: Regular risk: auditor must check a random document sample from three successive months	Documents required by ISCC, certificates, databases and registries of certification schemes, certification history	Please indicate the risk indicators		

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Medium risk: auditor must check a random document sample from three successive months plus documents from one complete month High risk: auditor must check documents of three successive months completely. Please describe the risk indicators to determine the risk level of operations (in accordance with ISCC CORSIA document 204)				
01.01.14 (added)	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, is all relevant information on the other certification schemes available to the auditor?	Verify if the economic operator currently has valid certificates under other certification schemes with comparable scopes or had such certificates in the twelve months prior to the audit. For ISCC CORSIA in particular those systems which are recognised under CORSIA and EU RED II are relevant. Verify the scopes of those certifications. Check if all relevant information is available, including mass balance data, sustainability declarations, GHG calculations, and that the auditing reports from previous audits are available.				
01.01.15	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) recognized certification scheme(s). Check, which other sustainability certification schemes are currently being used or have been used within the previous 12 months. Check with the respective other certification scheme(s) if certificates have been withdrawn within the previous 12 months.	Certificates, databases and registries of certification schemes, interview with personnel			
01.01.16	Is it ensured, that the operational unit is currently (at the date of the audit) not suspended or excluded by another certification system (Particularly those recognized by ICAO in the framework of CORSIA)?	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.	Certificates, databases and registries of certification schemes, interview with personnel			
01.01.17	Are documents and information treated as confidential and is it ensured that they are not made accessible to third parties?	Verify that no access of third parties to confidential documents, information, databases, etc. is possible by third parties.	Distribution lists, emails and access authorizations to data bases			
01.01.18 (adjusted)	Is it ensured, that the system user has submitted to ISCC the ISCC CORSIA reporting template?	Every ISCC CORSIA certified economic operator has a reporting obligation to ISCC. In March of each year, ISCC will notify all ISCC CORSIA certified economic operators via e-mail	Confirmation email from ISCC			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		correspondingly. ISCC will send a confirmation mail after the reporting template has been received by the economic operator. Verify if the system user has received the confirmation email from ISCC confirming that the reporting template was received.				
01.01.19 (adjusted)	Is it ensured that the ISCC CORSIA reporting template has been submitted in due time and contained complete and truthful information?	Verify if the reporting template has been submitted to ISCC in due time. Reporting templates must be submitted to ISCC no later than 15 April (with reporting covering the previous calendar year). Verify the accuracy of the information submitted by the economic operator in the reporting template (e.g., in terms of which feedstocks certified, default or actual values used, etc.)	Reporting template, confirmation email from ISCC			
01.01.20 (adjusted)	Are the current ISCC Terms of Use available?	Verify if the current ISCC Terms of Use are available. Note: Verification 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.	Copy of the current current ISCC Terms of Use			
01.02.	**First Gathering Point and Central Office (Group certification of Farms/Plantations) - Additional Requirements**					
01.02.01	Is a list of all ISCC CORSIA compliant farms or plantations available and accessible?	Check whether the list is available and includes at least the name and address of all farms or plantations that signed the ISCC CORSIA self-declaration during the 12-month period prior to the date of the certification audit or that are certified individually or under another Central Office (in this case the certificate number must be provided). For a certification as first gathering point at least one farm or plantation must be on the list. In case of a group certification under a Central Office: Verify if all group members have a specific group member number. Minimum size for a group is two farms or plantations.	List of farms, contracts with farms			
01.02.02	Are the farms or plantations for which sampling is applied a homogenous group?	Check whether the farms or plantations are located in geographic proximity, share similar climatic conditions, have similar production systems and have similar risk exposure (based on risk assessment).	Maps, geographic region, size of region/ supplying area, production systems, risk assessment			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Note: Farms or plantations that do not fulfil these conditions cannot be members of the same group. They must be treated as separate groups. Sampling must be applied for each group. Sampling is not applicable for farms or plantations, which are certified individually or as part of a Central Office.				
01.02.03	Are ISCC CORSIA self-declarations of all farms/plantations completed, signed and available?	Check whether all farmers on the list have completed and signed the correct ISCC CORSIA self-declaration and whether is the self-declarations are available. At least one self-declaration must be available during the audit. Verify if corrective actions have been defined by farmer (if non-conformities were detected). Note: Farms or Plantations, which are certified individually or as part of a Central Office, do not need to provide a self-declaration.	ISCC CORSIA self-declaration, list of farms/plantations			
01.02.04	Are sufficient internal audit procedures available, that cover all farms or plantations and verify information of the ISCC CORSIA self-declaration?	Internal audit procedures must include monitoring of corrective actions in the case of non-conformities and exclusion of farmers in the case of persisting non-conformities. Check whether internal audit procedures are sufficient to verify farmers' information on the self-declaration, to monitor corrective action and to exclude farmers, when necessary.	Internal procedures, quality management system, ISCC CORSIA self-declarations			
01.02.05	Have all farms/plantations that signed a self-declaration in the previous 12 months gone through an internal audit?	Check whether all farms/plantations that signed a self-declaration/self-assessment form in the 12 months prior to this audit successfully passed the internal audit. Note: Farms or Plantations, which are certified individually or as part of a Central Office, do not need to undergo internal audits.	Documentation that all relevant farms/plantations have gone through internal audit is available			
01.02.06	Did a risk assessment of the ISCC CORSIA compliant farms or plantations take place regarding potential violations of the ISCC CORSIA requirements for sustainable production of biomass?	Risk assessment to be conducted by the external CB auditor: Evaluate the risks by taking into account regional specifics, involvement of local experts, utilisation of databases and information. Evaluate risks by the following risk factors and factor classes: - Proximity to and/or overlap with no-go areas	List and locations of farms or plantations, risk assessment			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		- Land conversion shortly before/after January 1st 2008 - Cultivation of sustainable and non-sustainable biomass at the same time - Factors significantly influencing the output per acreage and per Hectare - Factors related to size - Factors related to characteristics - Experience gained - Results of internal audit Classify the risk according to one of the three risk levels: - Regular (Factor 1,0) - Medium (Factor 1,5) - High (Factor 2,0)				
01.02.07	Has the sample size been calculated correctly, i.e., has a sufficient number of farms or plantations been selected for the external audit to verify compliance with the ISCC CORSIA sustainability requirements?	Calculate the sample size by multiplying the square root of the total number of farmers that have signed the self-declaration during the 12-months period prior to the certification audit with the risk factor determined in the risk assessment for violations of the ISCC CORSIA requirements for sustainable production of biomass. Example: 100 farms, medium risk (factor 1.5), square root of 100 = 10 X 1.5 = A sample of 15 farms has to be selected and audited. . If the result of calculating the sample size is a decimal number, it must be rounded up to the next whole number. The sample size must be doubled if one or more farms/plantations refuse to participate in the audit or do not pass the audit. Note: Farms or plantations, which are certified individually or as part of a group, do not fall into the sample and do not require on-site inspection.	Calculation of the sample size, list of farms/plantations. Verify the number of farms/plantations on the list. Risk assessment and risk factor			
01.02.08 (added)		- At least 25% of selected farms/plantations should be chosen randomly Factors to be taken into account when selecting the individual farms/plantations for sampling include: - Type of raw material - Different size of suppliers - Geographical location	List of farms/plantations, information on factors such as location, crop etc., selection of the sample			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		The auditor may increase the sample size during the audit if this is needed to gain a representative understanding.				
01.02.09	Were all farms or plantations audited positively?	Verify if all farms or plantations from the sample have been audited with a positive result. In case one or more entities from the sample have a negative audit result the sample must always be doubled. In case of non-conformities on farm level, verify if all relevant non-conformities have been corrected.	Audit reports of farms/plantations			
01.03.	**Collecting Point and Central Office (Group certification of Points of Origin) - Additional Requirements for Main Audits**					
01.03.01	Is an up-to-date list of all ISCC CORSIA compliant points of origin available and accessible?	Check whether the up-to-date list is available and includes the name and address of each point of origin. At least one point of origin must be on the list. The list must include all points of origin, which have supplied the Collecting Point within the 12 months prior to the audit.	List of points of origin, adjustments to the list			
01.03.02 (added)	Are no points of origin supplying material to the collecting point/central office that are excluded from ISCC certification?	Check that none of the points of origin that comprise the supply base of the collecting point/central office are excluded from certification according to the ISCC list of non-compliant points of origin. Verify that the system user removed points of origin from the supply basis as soon as they appeared on the list of non-compliant points of origin.	List of non-compliant points of origin at the date of the audit (available on the ISCC website), list of supplying points of origin			
01.03.03	Is it ensured, that points of origin generating more than 10 metric tons of waste, residues or by-products per month (or more than 120 metric tons per year on a rolling basis) can be clearly identified?	Check the list of points of origin and delivery documentation for points of origin supplying more that 10 metric tons of waste/residue material or by-products per month. Basis for the 10 metric tons per month is the output of waste/residues/by-products during the last year. Points of origin supplying more then 10 metric tons of waste/residue material or by-products per month must be checked on-site based on a sample. If more than 120 tons of waste/residues/by-products have been supplied during the previous year the point of origin falls into the sample. Note: Points of origin which produce less than 10 metric tons per month may be checked by a	List of points of origin, delivery documentation, delivered quantities, invoices			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		certification body if there is indication of non-conformities.				
01.03.04	Are ISCC CORSIA self-declarations of all ISCC compliant points of origin available, completed and signed by the point of origin?	Check whether all points of origin on the list have completed and signed the ISCC CORSIA self-declaration form and whether this form is available. Verify if corrective actions have been defined by point of origin (if non-conformities were detected). Note: Points of origin, which are certified individually, do not need to provide a self-declaration.	ISCC CORSIA self-declaration forms, list of points of origin			
01.03.05	Did a risk assessment take place with respect to the intentional production and/or a false declaration of waste, residues and by-products (risk that products are falsely claimed to be waste, residues or by-products)?	Risk assessment to be conducted by the external CB auditor: Evaluate the risk by taking into account regional specifics, involvement of local experts, utilisation of databases and other sources. Evaluate risks by the following risk factors and factor classes (see also ISCC CORSIA document 204): - Size of the point of origin - Type of point of origin (e.g. restaurant, processing unit, public container, community collecting site, etc.) - Type of waste/residue or by-product material - Amounts of waste/residue or by-product material - Location and distance to the Collecting Point (e.g. different country) - Handling of both waste/residues and virgin materials at the same site - Indication on non-conformities e.g. by media or other reports, stakeholder complaints, etc. Classify the risk according to one of the three risk levels: − Regular (Factor 1,0) − Medium (Factor 1,5) − High (Factor 2,0)	List of points of origin, location of points of orgin, types of material, types and size of points of origin, risk assessment, risk factor			
01.03.06	Has the sample size been calculated correctly, i.e. has a sufficient number of points of origin been selected for the external audit to verify compliance with the respective ISCC CORSIA requirements?	Basis for the sample must be all points of origin producing/supplying more than 10 tons per month (120 tons per year). Points of origin generating less then 10 tons may fall into the sample if there is indication of non-compliance or fraud.	Sample size calculation, list of points of origin, risk assessment and resulting risk factor			

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

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
01.03.08	If a sample of points of origin has been audited, have all points of origin from the sample been audited positively?	In case of non-conformities, have all non-conformities been corrected within 40 days? The auditor may increase the sample size during the audit if this is needed to gain a representative understanding. In case for one or more entities from the sample major or criticial non-conformities have been detected, or one or more points of origin refuse to participate in the audit the sample must always be doubled	Audit reports of points of origin			
01.03.09	Is a list of all ISCC CORSIA compliant dependent collecting points available and accessible (if applicable)?	Check if dependent collecting points collect material on behalf of the collecting point, and whether the list is available and includes the name and address of each dependent collecting point. The list must include all dependent collecting points, which have collected material on behalf of the collecting point within the 12 months prior to the audit.	List of dependent collecting points			
01.03.10	Has the sample size been calculated correctly, i.e. has a sufficient number of dependent collecting points been selected for the external audit to verify compliance with the respective ISCC sustainability requirements?	Basis for calculating the sample must be all dependent collecting points. Calculate the sample size by multiplying the square root of the total number of dependent collecting points with the risk factor determined in the risk assessment for violations of the ISCC requirements for waste and residues. Example: 4 dependent collecting points, medium risk (risk factor 1.5), square root of 4 = 2 X 1.5 = A sample of 3 dependent collecting points has to be selected and audited. If the result of calculating the sample size is a decimal number it must be rounded up to the next whole number. The sample size must be doubled if one or more dependent collecting points refuse to participate in the audit or if major or criticial non-conformities are detected.	List of dependent collecting points, risk assessment, risk factor, sample calculation			
01.03.11	If a sample of dependent collecting points/ warehouses has been audited, have all operational units from the sample been audited positively?	In case of non-conformities, have all non-conformities been corrected within 40 days? The auditor may increase the sample size during the audit if this is needed to gain a representative understanding.	Audit reports for dependent collecting points			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
01.03.12	Are individual mass balances kept for each dependent collecting point?	Check if separate mass balances according to the ISCC requirements are available for each site.	Mass balance for each dependent collecting point			
01.03.13 (added)	Is it ensured that the economic operator acting as a dependent collecting point is not suspended or excluded from ISCC certification?	Check that dependent collecting points are not excluded from ISCC certification or have a suspension period of their ISCC certificate (under ISCC CORSIA, ISCC EU and/or ISCC PLUS). Note: For the duration of a suspension of a certificate or exclusion from certification an economic operator is not permitted to act for other ISCC certified System Users as a dependent collecting point.	ISCC certificate database on the website, including list of suspension periods and excluded companies			
01.03.14	In case of group certification of Points of Origin under a Central Office: Is it ensured, that the individual Points of Origin are a homogeneous group?	Check whether the individual Points of Origin share a harmonised management system, have similar processes and generate similar types of material (e.g. used cooking oil or animal fat).	List of points of origin, types of operation, types and amounts of waste/residues materials supplied			
01.03.15	In case of group certification of Points of Origin under a Central Office: Is it ensured, that all Points of Origin supplying sustainable material have gone through an internal audit?	Check whether all Points of Origin of the group supplying sustainable material have successfully passed the internal audit.	ISCC CORSIA self-declarations, Internal audit reports			
01.04.	**Logistic Centre and Operational Units using external storage facilities – Additional Requirements for Main Audits**					
01.04.01	Is a list of all storage facilities used available and accessible?	Check if a list of all storage facilities is available which are used or belong to the logistic network and if the list includes the name and address of each site. In case individually certified warehouses or storage locations certified under a logistic centre are used the respective certificate number must be included.	List of warehouses/storage facilities with name of entity and address and certificate number, if applicable			
01.04.02	Has the sample size been calculated correctly, i.e. has a sufficient number of storage facilities been selected for the external audit to verify compliance with the respective ISCC CORSIA requirements?	Basis for calculating the sample must be all external storage facilities. Calculate the sample size by multiplying the square root of the total number of storage facilities with the risk factor determined in the risk assessment for violations of the ISCC requirements for waste and residues. Example: 4 storage facilities, medium risk (risk factor 1.5), square root of 4 = 2 X 1.5 = A sample of 3 storage facilities has to be selected and audited. If the result of calculating the sample size is a decimal number it must be rounded up to the next whole number.	List of warehouses/storage facilities, audit reports			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		The sample size must be doubled if one or more storage facility refuses to participate in the audit or if major or critical non-conformities are detected. Note: Storage facilities, which are certified individually, do not fall into the sample.				
01.04.03	Were all storage facilities in the sample audited positively?	The auditor may increase the sample size during the audit if this is needed to gain a representative understanding. In case one or more entities from the sample have a negative audit result the sample must always be doubled (see ISCC CORSIA document 206). If non-conformities have been detected: verify if all non-conformities have been corrected within 40 days after the audit.	Audit reports of storage facilities			
01.04.04	Are individual mass balances kept for each storage facility used?	Check if separate mass balances according to the ISCC CORSIA requirements are available for each site, including individually certified warehouses and storage locations certified under a logistic centre	Mass balance for each storage facility			
01.04.05 (added)	Were the mass balances of every storage location checked?	During the audit the auditor has to check the mass balance of each individual storage location. It is not sufficient to only check a sample of the site-specific mass balances.	List of external storage facilities, mass balance of storage facilities			
01.05.	**Storage Facilities / Dependent Collecting Points (applicable for individually certified warehouses and operational units audited as a part of a sample)**					
01.05.01	Is a layout plan of the facility available?	Verify if the layout plan allows to identify where relevant deliveries of sustainable material are coming in, where they are stored and where they are going out. Verify if tanks, silos, etc. are actually located according to the layout plan.	Layout plan, on-site visit			
01.05.02	Is a contract between the operator of the storage facility/ the dependent collecting point and the client (ISCC CORSIA system user) available?	Verify if a contract exists.	Contract			
01.05.03	Is it ensured that the relevant technical equipment and infrastructure to determine incoming and outgoing material flow is available and in operation?	Verify if amounts of incoming material and amounts of outgoing material can be determined correctly. Check if weighbridges are correctly calibrated. Check if flow meters, sensors, measuring devices etc. are available, fully functional and calibrated, in particular in the	Weighbridges, sensors, flow meters, measuring devices, documentation of calibration			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		areas of site gate, silos, warehouse, conversion process, etc.				
01.05.04	Is it ensured, that the data flow between the storage facility/ dependent collecting pointand the client (ISCC CORSIA system user) renting storage space is correctly representing the inventory of the storage facility?	Check how data is transferred between the storage facility and the client. Verify if the data transferred represents the inventory and the amounts of incoming and outgoing material correctly. Check if there are clear procedures available.	Inventory, reporting to client			
02.	**Traceability**					
02.01.	**General Requirements (to be completed only for main audits, not relevant for sample audits)**					
02.01.01	Is ensured that the list of suppliers and recipients of sustainable materials contains relevant information?	Check whether name, address of suppliers and recipients are available. Verify if the certification system and certificate number for all suppliers of sustainable material are available (certificate number is not applicable for farms/plantations or points of origin which are not individually certified).	List of suppliers and recipients			
02.01.02	Does the information and quantities from weighbridge tickets, delivery notes, sustainability declarations or proofs of sustainability of the incoming and outgoing sustainable material match with the information from the reporting system of the company?	Compare information and quantities of the reporting with the related incoming/ outgoing weighbridge tickets, delivery notes or sustainability declarations. Deviations up to 0,5% are acceptable. Deviations above 0,5% will require explaining documentation (e.g. weight loss due to drying/ cleaning documented by drying protocols etc.)	Quantities from delivery notes, weighbridge tickets and reporting system, documentation of all deviations > 0,5%			
02.01.03	Are the quantities of the incoming and outgoing deliveries of sustainable material consistent with the amounts stated in the contracts related to those deliveries? Do they fulfil the sustainability characteristics fixed in the contracts (e.g. on CORSIA compliance, type of chain of custody)?	Compare quantities from reporting with contract details. Take into account that contract quantities can be split into several batches or that one batch may relate to different contracts. Verify if amounts are consistent.	Delivery documentation, contracts, reporting system			
02.01.04	Are all deliveries of incoming sustainable material covered by a valid certificate of the supplier?	Verify if all suppliers of sustainable material were certified at the date of dispatch of the material. Compare dates of dispatch on the "latest" (most recent) and of the "oldest" delivery document / sustainability declaration with the validity period of the supplier's certificate on the ISCC website. Suspension periods must be taken into account, i.e. during suspension periods the supplier cannot provide material as sustainable.	Delivery documents / sustainability declarations, certificates of suppliers, certificate database on ISCC website, self-declarations			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Note: If the supplier is a farm/plantation/point of origin a self-declaration can substitute a certificate.				
02.01.05	Is the data from subcontractor contracts consistent with actually accounted services?	Compare if data (from tables, calculations etc.) and invoiced services are consistent with the contractual agreements.	Contract data (from tables, calculations etc.), Invoices from subcontractors			
02.01.06 (adjusted)	Do the delivery notes, sustainability declarations or proofs of sustainability for incoming and outgoing sustainable material comply with the ISCC CORSIA requirements and is the information consistent with information in the reporting system?	Verify whether the documents contain all mandatory information according to ISCC CORSIA document 203.	Delivery notes, weighbridge tickets, sustainability declarations, proofs of sustainability for incoming or outgoing sustainable material, reporting system	**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):**		
02.01.07	Is it ensured, that outgoing deliveries of sustainable material are covered by the validity period of the operational units' certificate (only applicable in case of a re-certification)?	Compare the "oldest" and the "most recent" incoming and outgoing sustainability declaration/delivery note with the validity period of the certificate of the operational unit. Suspension periods of the certificate have to be taken into account. Verify if all incoming and outgoing deliveries of sustainable material have been covered by a valid certificate. Note: Suspension periods (current and completed) are indicated in the certificate database of the ISCC website.	Delivery documents, certificate, proofs of sustainability, sustainability declarations, certificate database on ISCC website			
02.01.08	Is it ensured that for one batch of sustainable material not more than one sustainability declaration or proof of sustainability is issued?	Verify that not more than one sustainability declaration or proof of sustainability has been issued for one batch of outgoing product.	Mass balance, delivery notes, sustainability declarations, proof of sustainability			
02.01.09 (added)	If incoming or outgoing sustainability declarations or proofs of sustainability had to be corrected or cancelled due to incorrect information, has it been ensured that this was done correctly?	Verify if the procedure according to ISCC CORSIA document 203, chapter 3.3.2 was applied. Verify if the incoming or outgoing sustainability declarations or proofs of sustainability were adjusted or cancelled correctly and if this reflected in the mass balance accordingly. Check the communication with the certification body and recipient (in case of outgoing sustainability declarations or proofs of sustainability) or the supplier (in case of incoming sustainability declarations or proofs of sustainability).	Mass balance, delivery notes, sustainability declarations, proof of sustainability, communication with certification body and recipient			
02.01.10	If sustainability declarations or Proofs of Sustainability are issued or transferred within	Check the accounts of electronic databases used. Verify if the amounts handled within such	Database accounts, contracts, delivery documents			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	electronic traceability databases, is it ensured that the amounts in the database are backed with respective documentation?	databases are backed by respective documentation (e.g. delivery documents, contracts, etc.).				
02.01.11	In case traceability databases are used, is it ensured that the amounts put into the databases are correct and that batches are not sold more than once (e.g. with electronic PoS and a paper document).	Check all relevant database accounts. Compare the amounts in the database with the amounts produced, the amounts sold and (if applicable) the mass balance.	Database accounts, production reports, delivery documents, sustainability declarations			
02.01.12 (added)	In case of trader: Is the link to the physical material available and can be verified?	Trades of sustainable material refer to a specific batch of sustainable material and sustainability declarations issued are linked to a specific amount of physical sustainable material. Information on the physical location of the material is available. On the sustainability declaration, the information on the place of receipt or place of dispatch indicates the location (i.e. the address) of the sustainable material.	Sustainability declarations, delivery notes, contracts			
02.01.13	Is it ensured that all suppliers of wastes, residues and/or by-products or waste/residue/by-product-based products are certified, and that the certification scheme is accepted by ISCC CORSIA for deliveries of waste/residue/by-product-based material?	Check incoming sustainability declarations and certification systems of suppliers of waste/residue (based) material or by-products and verify if accepted by ISCC CORSIA.	Sustainability declarations, delivery notes, lists of suppliers, certificates of suppliers, ISCC CORSIA system updates, ISCC website			
02.01.14 (adjusted)	Is it ensured that the form on "Supplementary information on CORSIA eligible fuel" is filled out and forwarded where applicable (starting from the producer of final CORSIA eligible fuel)?	ICAO requests the "Supplementary information on CORSIA eligible fuel" form to be forwarded through the supply chain all the way to the aircraft operator. Economic operators – starting with the producer of the final CORSIA eligible fuel – along the supply chain are required to forward this document, indicating the elements for which they have information (please note that many of the elements indicated below go beyond what is stated in an ISCC CORSIA Proof of Sustainability). The template for the "Supplementary information on CORSIA eligible fuel" form is available for System users in the ISCC client section. Verify whether the documents contain the following elements for which the economic operator has information: 1. Purchase date of the neat (unblended) CORSIA eligible fuel	Filled in "Supplementary information on CORSIA eligible fuel" form,, based on ISCC CORSIA document 203, Annex CORSIA Eligible Fuels Supplementary Information to the Emissions Report			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		2. Identification of the producer of the neat CORSIA eligible fuel a. Name of the producer b. Contact information of the producer 3. Fuel production a. Production date of the neat CORSIA eligible fuel b. Production location of the neat CORSIA eligible fuel c. Batch number of each batch of neat CORSIA eligible fuel d. Mass of each batch of neat CORSIA eligible fuel produced 4. Fuel type a. Type of fuel (i.e., Jet-A, Jet-A1, Jet-B, Aviation Gasoline (AvGAS)) b. Feedstock used to create the neat CORSIA eligible fuel c. Conversion process used to create the neat CORSIA eligible fuel 5. Fuel purchased a. Proportion of neat CORSIA eligible fuel batch purchased (rounded to the nearest %), if less than an entire batch of CORSIA eligible fuel is purchased b. Total mass of each batch of neat CORSIA eligible fuel purchased (in tonnes) c. Mass of neat CORSIA eligible fuel batches purchased (in tonnes; equal to the total for all batches reported in field 5b) 6. Evidence that fuel satisfies the CORSIA Sustainability criteria, i.e. valid sustainability certification document 7. Life cycle emissions values of the CORSIA eligible fuel a. Default or Actual Life Cycle Emissions Value (LS_f) for given CORSIA eligible fuel f, which is equal to the sum of 7.b and 7.c (in gCO_2e/MJ rounded to the nearest whole number) b. Default or Actual Core Life Cycle Assessment (LCA) value for given CORSIA eligible fuel f (in				

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		gCO_2e/MJ rounded to the nearest whole number) c. Default Induced Land Use Change (ILUC) value for given CORSIA eligible fuel f (in gCO_2e/MJ rounded to the nearest whole number) 8. Intermediate purchaser (applicable in the event that the aeroplane operator claiming emissions reductions from the use of CORSIA eligible fuels was not the original purchaser of the fuel from the producer) a. Name of the intermediate purchaser b. Contact information of the intermediate purchaser 9. Party responsible for shipping of the neat CORSIA eligible fuel to the fuel blender a. Name of party responsible for shipping of the neat CORSIA eligible fuel to the fuel blender b. Contact information of party responsible for shipping of the neat CORSIA eligible fuel to the fuel blender 10. Fuel blender a. Name of the party responsible for blending neat CORSIA eligible fuel with aviation fuel b. Contact information of the party responsible for blending neat CORSIA eligible fuel with aviation fuel 11. Location where neat CORSIA eligible fuel is blended with aviation fuel 12. Date the neat CORSIA eligible fuel was received by the blender 13. Mass of neat CORSIA eligible fuel received (in tonnes); this number may differ from the number in Field 5.c in cases where only a portion of a batch or batches are received by the blender (i.e. due to sale to intermediate purchaser) 14. Blend ratio of neat CORSIA eligible fuel and aviation fuel (rounded to the nearest %) 15. Documentation demonstrating that the batch or batches of neat CORSIA eligible fuel were blended into aviation fuel (e.g., the				

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		subsequent Certificate of Analysis of the blended fuel) 16. Mass of neat CORSIA eligible fuel claimed (in tonnes) (This number may differ from the number in Field 5.c in cases where only a portion of a batch or batches are claimed by the aeroplane operator)				
02.02.	**First Gathering Point - Additional Requirements**					
02.02.01	Is it ensured that sustainable raw material is only supplied from farms/plantations which have completed and signed the appropriate ISCC CORSIA self-declaration?	Verify whether the appropriate ISCC CORSIA self-declaration has been completed and signed by the farms or plantations. Compare dates of incoming deliveries with the date the self-declaration has been signed. Compare deliveries, self-declarations and the list of farms/plantations.	Delivery notes, weighbridge tickets, self-declarations, contracts, list of farms/plantations			
02.02.02	Are the amounts of sustainable raw material supplied by the farm/plantation plausible?	Compare the amounts supplied with the size of the farm/plantation. Verify plausibility of amounts.	Contracts, invoices, weighbridge tickets, delivery notes, self-declaration, information on production areas of farms or plantations			
02.03.	**Collecting Point and Central Office (Group certification of Points of Origin) - Additional Requirements for Main Audits**					
02.03.01 (added)	Is it ensured that the material collected is eligible for certification as a waste, residue or by-product material under ISCC CORSIA?	Verify if the material is eligible for certification as a waste, residue or by-product. Check if the material is included on the ISCC CORSIA list of materials. Check if the material is generated in a way that it meets the definition of the respective category as specified in ISCC CORSIA document 201-1, chapter 3. Check if the ISCC CORSIA list of materials specifies any conditions that apply in order for the feedstock to be eligible for certification (as an example, waste gases are only eligible if they have been flared before and are not diverted from an existing use).	ISCC CORSIA list of materials, ISCC CORSIA document 201-1, delivery documents			
02.03.02 (added)	If the raw material is tallow: Is it ensured that the tallow comes from cattle only?	Currently, only tallow from cattle is eligible for certification under CORSIA. Please note that other animal fats (lard, poultry) will become eligible soon and be communicated by ISCC accordingly.	Delivery notes, waste transfer notes, self-declarations, contracts, on-site visit (if necessary)			
02.03.03 (added)	If the raw material is waste gases: Is it ensured that the waste gases were previously flared without any energy recovered from them?	Currently, waste gases are only eligible for certification under CORSIA if they were previously flared without any energy recovered from them.	Delivery notes, waste transfer notes, self-declarations, contracts, on-site visit (if necessary)			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
02.03.04	Is it ensured, that waste/residue/by-product material is only collected from points of origin which have completed and signed the appropriate self-declaration?	Check whether the appropriate self-declaration has been completed and signed by the points of origin. Compare dates of incoming deliveries with the date that the self-declaration has been signed. Compare deliveries, self-declarations and the list of points of origin.	Delivery notes, waste transfer notes, self-declarations, contracts, list of points of origin			
02.03.05 (added)	Did the verification of the existence of the ISCC CORSIA compliant points of origin that have signed the self-declaration take place on a sample basis prior the audit?	Verification to be conducted by the external certification body/ auditor prior to the audit: The auditor must verify the existence of at least the square root of all points of origins that have signed the self-declaration within 12 months prior to the audit (rounded up to the next full number). This verification can be done remotely e.g. through internet research, with a telephone call, or through other substantiated evidence. If the existence of a point of origin cannot be verified remotely, on-site verification is mandatory before the point of origin is allowed to supply ISCC supply chains.	List of points of origins, documentation of verification efforts, e.g. websites, telephone numbers and names of members of staff, confirmation of existence of sample			
02.03.06 (added)						
02.03.07 (adjusted)	Are the amounts of waste/residue/by-product material produced and/or supplied by the points of origin plausible?	Compare the collected amounts with the number, size and the type of points of origin. Compare the amounts collected with the amounts of other points of origin that are similar in size and type. Check the plausibility of the collection process and the logistics, e.g., how many trucks and drivers perform the collection, the loading capacity of the trucks etc. This includes the collection conducted by the collecting point themselves, by dependent collecting points, and other service providers for transport. Verify if there is any indication of the deliberate generation of waste. Note: If the verification process raises questions on the plausibility of amounts, this indicates that the collected material may not meet the definition for waste, residue or by-product material at the point of origin. In this case sample audits of points of origin must be conducted. To determine if a	Contracts, invoices, weighbridge tickets, delivery notes for collected amounts, self-declarations, list of points of origin, information on frequency and capacity of collection trucks, contracts with dependent collecting points and/or service			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		material meets the definition for waste, residues or by-products, see ISCC CORSIA document 201-1.				
02.03.08 (adjusted)	Is it ensured that the material is classified/declared correctly and truly?	Verify if the classification/declaration of the incoming material is correct. Check what kind of waste, residue or by-product originates at the Point of Origin and how this was sold/declared. Check respective documentation (e.g. operation license of the Collecting Point, waste transfer notes, delivery documents, etc.). Please note that some raw materials may be worded slightly differently under ISCC CORSIA than under ISCC EU or ISCC PLUS. The applicable wording is indicated in the ISCC CORSIA list of materials.	ISCC CORSIA list of materials, operation permit/license, health certificates, delivery documents, waste transfer notes			
02.03.09 (added)	If the collecting point treats the collected material mechanically: Are losses from the treatment process taken into account appropriately to determine the amounts of material that can be sold?	A collecting point can mechanically treat material (e.g. by filtration or sedimentation to extract water and contaminations). Verify that the amounts of material that are going in and out of the treatment process are documented and plausible.	Production reports, process description, information on the treatment methodology, incoming and outgoing delivery documents, sustainability declaration, weighbridge ticket, mass balance			
02.04.	**Storage Facilities and Dependent Collecting Points (only applicable for operational units audited as a part of a sample)**					
02.04.01	Are the quantities of the inventory and of the periodical reporting consistent with the contracts between storage operator and client?	Compare quantities from reporting with contract details. Verify if amounts are consistent.	Delivery documentation, contracts, reporting system			
02.04.02	Do the amounts from periodical reporting and inventory match with the amounts reported to the client?	Compare inventory, incoming and outgoing deliveries at the storage facility and the amounts reported to the client.	Inventory, reporting system			
02.04.03	Is it ensured that the information from delivery documents for incoming and outgoing material match with the weighbridge protocols?	Compare weighbridge protocols and delivery notes for specific batches.	Weighbridge protocol, delivery notes			
02.04.04	Do the storage facilities contain the amount of material they should contain according to the inventory?	Check if tanks or silos contain the amount of material they should contain according to the inventory.	Inventory of facilities			
02.04.05 (added)	If the dependent collecting point treats the collected material mechanically: Are losses from the treatment process taken into account appropriately to determine the amounts of material that can be sold?	A dependent collecting point can mechanically treat material (e.g. by filtration or sedimentation to extract water and contaminations). Verify that the amounts of material that are going in and out of the treatment process are documented and plausible.	Production reports, process description, information on the treatment methodology, delivery documents, invoices and contract with collecting point, weighbridge tickets			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
02.05.	**Processing Unit - Additional Requirements**					
02.05.01 (adjusted)	Does the periodic production report or another relevant reporting contain the necessary information?	Type of sustainable raw material, quantities of sustainability attributes of the sustainable raw material; Conversion factors/yields; Type and quantity of sustainable product, including further sustainability attributes of product; Type and quantity of co-products (if necessary for determining the allocation factor and not available from other sources); Quantities of wastes, residues, by-products, losses etc. (if necessary and not available from other sources); Production date (if necessary or dedicated batches need to be identified); Allocation factor (if not available from other sources); Declaration whether the default core life cycle emissions value or the actual core life cycle emissions value was applied	Reporting system, production reports, quality management system, sustainability declarations, other delivery documents, bookkeeping documentation, respective indication of certified material			
02.05.02 (added)	Is the processing unit able to actually process the feedstocks as indicated on the incoming sustainability declarations?	With this question it shall be confirmed that the processing unit is able and set up to process the materials that are stated on the delivery documents and sustainability declarations for incoming materials. This means it has to be confirmed if the technical requirements are in place to enable the required processing steps. Further, the necessary process inputs have to be available in the required quantities to enable the required processing steps.	Plant operation permit, production reports, information about process inputs, e.g. contracts or invoices, sustainability declarations and related delivery documents			
02.06.	**Co-processing - Additional Requirements**					
02.06.01	Is the internal process of the co-processing facility adequately documented?	Information should include a brief process description, biogenic and fossil input materials, the main product, co-products, residues and losses within the process, flow charts etc.	Relevant documentation			
02.06.02	Does the periodic production report or another relevant report contain the necessary information?	- Type of sustainable bio-based raw material, quantities of sustainable bio-based raw material, sustainability attributes of the sustainable raw material - Sustainable yields of the Co-processing Facility	Periodic reporting system			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		- Type and quantity of sustainable product, including further sustainability attributes of product - Type and quantities of co-products (if necessary for determining the allocation factor and not available from other sources) - Quantities of wastes, residues, by-products, losses etc. (if necessary and not available from other sources) - Production date (if necessary or dedicated batches need to be identified) - Declaration whether default core life cycle emissions value or actual life cycle emissions values are used If individual calculation was conducted: - Allocation factor (if not available from other sources)				
02.06.03	Are the quantities of products declared as sustainable since the previous audit available and consistent?	Identify the relevant quantities for the period since the previous audit from reporting and compare with quantities on delivery notes or calculation of sustainable output (please state the exact quantity under "findings").	Periodic reporting system			
02.06.04	Is it ensured that different raw materials are kept separately in the bookkeeping?	Verify if different raw materials are kept separately within the bookkeeping.	Bookkeeping			
02.06.05	Is it ensured that the bookkeeping allows to uniquely identify and assign sustainability characteristics to individual (incoming and outgoing) batches of sustainable outputs?	Verify if individual batches can be uniquely assigned with sustainability characteristics (such as type of feedstock, quantity, country of origin/cultivation, life cycle emissions, waste/residue/by-product status, CORSIA compliance) based on the (received and issued) sustainability declarations or Proofs of Sustainability.	Bookkeeping, sustainability declarations received (delivery documents), sustainability declarations or Proofs of Sustainability issued			
02.06.09	Is one of the following approaches used to determine the sustainable yield in simultaneous co-processing? - Energetic determination - Determination through the efficiency/losses of a process - ^{14}C analyses	Verify which approach has been used to determine the sustainable yield.	Periodic reporting system. Reports, documentation on the determination of the bio-content.			
02.06.10	In case that A) yield is energetically determined	Verify if the following procedure was followed to determine the weighting factor and the sustainable yield:	Reports on quantities of different inputs and outputs, lower heating values, calculation methodology for			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		· Determine typical amounts of all relevant sustainable and fossil inputs and outputs of the simultaneous co-processing · Multiply the quantities of different inputs with respective lower heating values of inputs to determine energy content · Determine weighting factor of sustainable inputs by dividing energy content of sustainable inputs by total energy content of all inputs · Apply weighting factor to outputs The sustainable yield is calculated by dividing the amount of calculated sustainable output by the amount of sustainable input.	weighting factor and sustainable yield.			
02.06.11	Has the sustainable yield been applied correctly during daily operation?	Verify if the sustainable yield has been correctly applied for incoming sustainable input materials. Where inputs and outputs are clearly linked (in time or physically) and thus amounts of in- and outputs can be assigned to each other, as an alternative to calculate the sustainable yield it would be also possible to designate the share of sustainable-based energy content in the inputs directly to the outputs.	Reports on sustainable yield, amount of sustainable input, amount of output produced, amount of output sold as sustainable.			
02.06.12	In case that B) sustainable yield is determined through the efficiency/losses of a process	- Verify if the following procedure was followed to determine the sustainable yield: - In an experimental set-up determine specific outputs of varying sustainable /fossil input shares and typical losses (water, waste gases) - Based on that, determine amounts of incoming sustainable raw material as well as output amounts and typical fractions of outputs for a 100% sustainable process - Calculate total sustainable output by subtracting losses of the 100% sustainable process from the total sustainable input The sustainable yield is calculated by dividing the amount of calculated sustainable output by the amount of sustainable input	Reports from experimental set ups or testing on quantities of different inputs, outputs and losses of varying bio/fossil input shares, calculation methodology for sustainable yield			
02.06.13	Has the respective sustainable yield been applied correctly to calculate the quantity/amount of outgoing sustainable products?	Verify if the sustainable yield is correctly applied for incoming sustainable input materials in order to calculate the sustainable output.	Reports on sustainable yield, amount of sustainable input, amount of output produced,			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
			amount of output sold as sustainable.			
02.06.14	In case that C) sustainable (bio-)yield is determined by ^{14}C analyses	Verify, whether the following approach was followed: - ^{14}C analysis of a known raw material mixture of bio-based and fossil origin - ^{14}C analysis of the respective product pool of the known input mix; either in experimental tests or, if possible, in daily operations - Bio-yield based on calibrated ^{14}C results: Divide amount of bio-product according to ^{14}C analysis by the amount of bio-based inputs according to ^{14}C analysis - Under certain conditions (e.g. for certain inputs like municipal solid wastes or tires) it might also be possible to do ^{14}C analysis for the outputs only and use the resulting fraction of bio-based products during daily operations. Verify whether ^{14}C measurements have been repeated under different conditions (e.g. different shares of bio-based inputs) in order to adapt overall bio-yield for different bio/fossil input ratios.	Continuous ^{14}C analyses for feedstock mixture of sustainable bio-based and fossil origin and respective product pool			
02.06.15	Were the ^{14}C measurements to determine typical bio-based outputs conducted based on the standard tests ASTM D6866 or CEN/TS 16640 and on one of the three accepted methods?	Determine, whether 14C measurements were conducted based on either ASTM D6866 or CEN/TS 16640 and on one of the three accepted methods: - Proportional Scintillation Method (PSM), - Beta Ionisation (BI) or - Accelerated Mass Spectrometry (AMS). If under experimental conditions: Compare co-process and the conditions of it with conditions for which 14C analyses have been carried out. If a fuel measurement & sampling (FMS) regime was applied at the start of a given process, check whether regime is legitimate.	^{14}C analyses laboratory test results, Process diagram and assumptions for ^{14}C analyses, if applicable "fuel measurement & sampling (FMS) regime"			
02.06.16 (added)	Did the economic operator report on any inaccuracies in their measurements? How was this documented? Did the economic operator ensure that the detection limit of the testing method selected	Verify the documentation on the sampling and measurement regime? Is a detailed documentation available? How were "outliners" taken into account? Are the measurements plausible? Does the company has procedures/ guidelines for sampling/ measuring in place?	Documentation from test results on detection limits. Data on sampling/ measurement regime. Documentation on outliners.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	effectively measure the expected share in the final fuel?	Verify, if the detection limit of the testing method selected is sufficient to determine the bio-content. Verify information from the economic operator and the testing organisation.				
02.06.17	Has the sustainable yield of the co-processing Facility been determined correctly?	The sustainable yield has been determined: - Site-specific and - Process specific (i.e. for the process within a site, where the sustainable input material is actually used). - Either during daily operations or where not possible under specific test conditions or in an experimental set up. The sustainable yield has been applied correctly during daily operations in order to calculate the amount of sustainable outputs from a given amount of sustainable inputs.	Reports on sustainable yield determination and application in daily operation (internal reporting)			
02.06.18 (added)	Has the respective sustainable yield been applied correctly to calculate the quantity/amount of outgoing bio-products?	Verify if the bio-yield is correctly applied for incoming sustainable bio-based input materials in order to calculate the bio-output.	Reports on bio-yield, amount of bio-based input, amount of output produced, amount of output sold as bio-based.			
02.06.19	Has the respective sustainable yield been applied correctly to calculate the size/amount of outgoing sustainable products during daily operations?	Verify if the sustainable yield is correctly applied for incoming sustainable input materials in order to calculate the sustainable output (as long as input mix is similar to that used for 14C analysis).	Reports on sustainable yield, amount of sustainable input, amount of output produced, and amount of output sold as sustainable.			
02.06.20	Was the mass balance calculated correctly for every individual feedstock?	Conduct respective control calculation based on the respective reporting for every sustainable raw material (e.g. palm, municipal solid waste). Add the quantity of sustainable input material in stock (at the beginning of the period) and the incoming sustainable input material for the entire period. Multiply this sum with the determined sustainable yield for this period and add the stock of the sustainable output (at the beginning of the period). This is result A. Determine the quantity of outgoing sustainable output during this period (Result B). Result B must be equal or smaller than result A. Check also individually for different sustainability characteristics (e.g. type of feedstock, country of	Calculation of balancing period			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		origin, life cycle emissions, "ISCC Compliant" and "CORSIA Compliant" materials).				
02.06.21	Was the credit for sustainable output to be transferred into the next mass balance period calculated correctly?	Check credit calculation based on above balancing calculation figures. Subtract B from A (=C) and compare with inventory level D of sustainable and non-sustainable material. Only positive credits can be transferred into the next mass balance period. Credit is equal D if C is larger than D	Credit C was calculated correctly. Transferred credit is equal to C, when C is equal to or smaller than D; Credit is equal to D if C is larger than D			
03.	**Mass Balance**					
03.01.	**General Requirements (to be completed for main and sample audits)**					
03.01.01 (added)	Is it ensured that all relevant documentation is available and accessible for the verification of the mass balance?	Check if all relevant documentation is available and accessible that is needed to verify the mass balance: - List of sites that are covered under the certificate and require individual mass balances (e.g. external storage sites, dependent collecting points) - List of all inputs, outputs and inventory per site, including the description of the material handled. This list has to include both sustainable and non-sustainable materials, and if relevant, must also include fossil materials handled by the sites - Incoming and outgoing sustainability declarations - Conversion factors applied. In the case of waste/residues/by-products it is especially important to ensure that the conversion process was not modified to produce more waste, residues or by-products - Number of credits from previous period (if available) - Timeframe of mass balance periods. The start and end date of each mass balance period should be documented transparently. - Mass balance under other certification schemes used by the economic operator, if applicable Note: In case of the certification of paper traders the mass balance refers to the sustainability	Start and end dates of mass balance periods, incoming and outgoing sustainability declarations, weighbridge tickets, conversion factor, list and amounts of inventory, list of external sites, contracts about deliveries of sustainable materials, etc.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		declarations and contracts of the delivery of sustainable material.				
03.01.02 (added)	Is it ensured that each mass balance has a period of maximum three months?	Check that all mass balances have a period of maximum three months.	Start and end dates of the mass balance periods			
03.01.03 (added)	Is it ensured that there are no gaps between mass balance periods?	Mass balance periods shall be continuous in time, i.e. gaps between mass balance periods shall not occur. Even for periods in which no movement of sustainable material occurs, mass balances have to be kept.	Start and end dates of the mass balance periods			
03.01.04 (added)	Are the start and end dates of the mass balance periods clearly documented?	The start and end date must be clearly documented. Note: The start and end date of the mass balance periods shall be aligned with the four quarters of the year. Alternatively, economic operators may use the economic year that they use for bookkeeping purposes or another starting point provided that this choice is clearly indicated and applied consistently. Any changes in the starting date of a mass balance period must be clearly documented by the economic operator and must be reported to the certification body before the adjustment.	Start and end dates of the mass balance periods, communication to certification body in case of changes to the starting date			
03.01.05 (added)	Are the mass balances kept strictly site specific?	Verify if the mass balances are operated at the level of a geographical location, logistical facility or interconnected infrastructure (e.g. transmission or distribution infrastructures) with precise boundaries within which the materials can be mixed. This also applies to the mass balances that must be kept for external storage facilities or dependent collecting points.	Mass balances with indication for which site they are kept, list of external storage facilities and/or dependent collecting points, if applicable			
03.01.06 (adjusted)	Were the mass balances calculated correctly?	Note: For materials that cannot be considered being part of a mixture separate mass balances have to be kept (see above). If the system user is certified for multiple scopes, mass balances should be kept for each scope separately. Indicate in "Findings" which mass balance period(s) (beginning and end date of the period) were verified during the audit. Indicate at least one (reproducible) transaction which has been verified (audit trail).	Result B is equal or smaller result A	**Indicate the mass balance period(s) (beginning and end date of the period) verified during the audit. Indicate at least one verified (reproducibly) transaction (audit trail):**		

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Conduct respective control calculation based on the respective reporting: Determination of A (available sustainable material): Add the quantity of sustainable material in stock (at the beginning of the period) and the incoming sustainable material for the entire period. Multiply this sum with the conversion factor for this period (applicable for processing units) Determination of B (sustainable output): Determine the quantity of outgoing sustainable products during this period. - Result B has to be equal to or smaller than result A Also individually check if separate mass balances are kept for materials with different sets of sustainability characteristics (if applicable).				
03.01.07	Was the credit for sustainable material to be transferred into the next mass balance period calculated correctly?	Only positive credits equal to or smaller than physical stock can be transferred into the next mass balance period. Check credit calculation based on above mass balance calculation figures. - Credit C = A – B: Subtract B from A Compare result C with inventory level D of sustainable and non-sustainable material at the end of the mass balance period. It is only possible to transfer the amount of credits C into the next mass balance period as physical material D (sustainable and non-sustainable) is in stock. Only positive credits can be transferred into the next mass balance period. Producers, traders and processors of biomethane generally do not store the gas in the caverns but use the gas grid (transport) for storing. In these cases, the limitation of sustainable credit transfer to physical "inventory" at the location shall not be applied.	Credit C was calculated correctly. Transferred credit is equal to C, if C is equal to or smaller than D; Credit is equal to D if C is larger than D			
03.01.08 (adjusted)	Is the quantity of output material declared as sustainable since the previous audit available and consistent?	Identify the relevant quantities for the period since the previous audit from reporting and compare the quantities on sustainability declarations, proofs of sustainability and in the mass balance calculation.	Delivery documents, sustainability declarations, contracts, mass balance			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
03.01.09	Is it ensured that different raw materials are kept separately in the mass balance?	Verify if different raw materials are kept separately within the mass balance calculation (raw material specific mass balance).	Mass balance			
03.01.10	Is it ensured that the mass balance allows to uniquely identify and assign sustainability characteristics to individual (incoming and outgoing) batches?	Verify if individual batches can be uniquely assigned with sustainability characteristics (such as type of feedstock, quantity, country of origin/cultivation, life cycle emissions, waste/residue/by-product status) based on the (received and issued) sustainability declarations or Proofs of Sustainability.	Mass balance calculation, sustainability declaration received (delivery documents), sustainability declarations or Proofs of Sustainability issued			
03.01.11 (added)	In case external storage facilities are used: Is it ensured that the information about incoming and outgoing material in the mass balance of a specific storage facility match with the information of incoming and outgoing material of this facility?	Compare the amounts of incoming and outgoing material in the site-specific mass balance of the storage facility with the inventory, incoming and outgoing deliveries at the storage facility and the amounts reported from the storage facility.	Mass balance, inventory, reporting system, sustainability declarations, delivery documents			
03.01.12 (added)	Is it ensured that sustainable material was physically received at the site for which the mass balance is kept?	Verify if the amount of sustainable material that is included in the mass balance was physically received at the site for which the respective mass balance is kept.	Sustainability declarations, delivery documents, weighbridge tickets, etc.			
03.01.13	Is it ensured that no multiple accounting of sustainable material occurs (i.e. selling incoming sustainable material more than once with the same sustainability characteristics)?	Compare total incoming raw material (sustainable and non-sustainable) and the total amount declared as sustainable. In case more than one certification system is used, control mass balance (and if necessary, the supporting delivery documents, Proofs of Sustainability, traceability databases, etc.) of other certification systems. Verify that material is not declared as sustainable under more than one system. Verify that the total amount of sustainable output under all certification schemes combined, matches the amount of sustainable input. Check if biogas/biomethane is sold into other markets with the option of further incentive schemes (e.g. biomethane for heating). If yes, check if the operation unit is taking part in other incentive scheme focusing on benefits for environmental attributes. Check if any environmental attributes like "sustainable", "certified", "bio-based", etc. are	Mass balance under all sustainability certification systems, reporting system, delivery documents, Proofs of Sustainability, databases. For gaseous biomass: The environmental attributes associated with the sustainable output are not claimed twice.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		assigned to other volumes of non-sustainable, fossil, renewable or other gases.				
03.02.	**Processing Unit – Additional Requirements**					
03.02.01	Is the conversion factor calculated correctly for all types of sustainable material processed?	A conversion factor describes the change in quantity of a specific material that occurs due to processing of the respective material at a specific site. This means that conversion factors and the resulting changes of quantities have to be site-specific and product-specific. Conversion factors are based on actual data (e.g. processing or production data). The conversion factor of a specific product for a certain period is defined as follows: C (%) = Ao/Ai * 100 C: Conversion factor Ai: Amount of the process input material Ao: Amount of output yielded by the internal process based on input Ai For mass balance calculations the conversion factor must be as up-to-date as possible, e.g. reflect the production during the previous mass balance period. For life cyle emissions calculations the yearly average of the conversion factor may be applied. Also see ISCC CORSIA document 203	Conversion factor, amounts of input and output, production reports, process descriptions, etc.			
03.02.02	Has the respective conversion factor been taken into account for each outgoing product?	Verify if the conversion factor has been taken into account correctly for each product, i.e. that the size of the batches of the outgoing products has been adjusted by applying the respective conversion factor. The amount of sold or withdrawn sustainable products within one period should not be larger than the product of the amount Ai going into the process multiplied by the conversion factor C. The allocation of sustainability characteristics to outgoing batches is limited by the conversion factor relevant for the biofuel related supply route. Example: An oil mill is converting rapeseed into rapeseed oil and rapeseed meal. If the oil yield (i.e. the conversion factor for the biofuel related	Conversion factor, amount of input, amount of output produced, description of product groups			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		supply route) is 40%, then for 1000 tons of rapeseed input material the sustainability characteristics can be allocated to 400 tons of the rapeseed oil output. It is not possible to assign additional credits from the 600 tons of rapeseed meal to the oil. Also see ISCC CORSIA document 203				
03.02.03	Is it ensured that sustainability credits are allocated equally to all products and co-products according to the conversion factor?	Verify the allocation factor and if sustainability credits are allocated correctly.	Allocation factor, allocation, mass balances			
03.02.04	Is it ensured that the production capacity and the produced amounts of sustainable and non-sustainable material are plausible?	Verify if the production capacity and the produced amounts of sustainable and non-sustainable material are plausible.	Plant operation procedure, QM system, production reports, incoming and outgoing sustainability declarations			
04.	**Physical Segregation**					
04.01.	**General Requirements (to be completed for main and sample audit only in case physical segregation is applied. Not applicable for paper traders)**					
04.01.01	Is it ensured that only material is declared as sustainable that was received as sustainable and that the sustainability characteristics for the outgoing material comply with the sustainability characteristics of the incoming material?	Check documents for incoming and outgoing deliveries.	Delivery documents, sustainability declarations			
04.01.02	Are the relevant sustainability characteristics that shall be segregated included in the relevant documents and processes of the company?	Check if the company has clearly defined and documented, which sustainability characteristics shall be segregated. Sustainability characteristics include but are not limited to: - Raw material - Country of origin of the raw material - Status of the raw material: - "The raw material complies with the sustainability criteria according to ISCC CORSIA Document 202" (applicable to biomass from agricultural, aquaculture, fisheries and forestry including residues from agricultural, aquaculture, fisheries and forestry residues), - "The raw material meets the definition of waste, residue or by-product according to ISCC CORSIA document 201-1 (applicable to waste, residues and by-products and products produced from waste, residues and by-products) - Life cycle emission value	Bookkeeping, process descriptions, delivery documents, sustainability declarations			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Verify if the segregated sustainability characteristics are stated clearly and correctly on the incoming and outgoing sustainability declarations.				
04.01.03	Is the quantity of output material declared as segregated sustainable since the previous audit available and consistent?	Identify the relevant quantities for the period since the previous audit from reporting and compare the quantities on delivery notes or bookkeeping.	Delivery documents, sustainability declarations, contracts			
04.01.04	Is it ensured that segregated sustainable material is not mixed with non-sustainable material?	Conduct on-site audits in order to verify whether physical segregation (either via parallel processes or sequential processes) seems reasonable and appropriate. Verify if sustainable and non-sustainable materials are kept physically segregated and are not mixed physically.	Spot checks, technical infrastructure and processes for segregation available quantities identified and consistent			
04.01.05	Is it ensured that the sustainability characteristics that shall be segregated are kept separately in the bookkeeping?	Verify if different segregated sustainable materials are kept separately in the bookkeeping.	Bookkeeping			
04.01.06	Is it ensured that the bookkeeping allows to uniquely identify and assign sustainability characteristics to individual (incoming and outgoing) batches?	Verify if individual batches can be uniquely assigned with sustainability characteristics (such as type of feedstock, quantity, country of origin/cultivation, life cycle emissions, waste/residue/by-product status) based on the (received and issued) sustainability declarations or Proofs of Sustainability.	Bookkeeping, sustainability declaration received (delivery documents), sustainability declarations or Proofs of Sustainability issued.			
04.01.07	Is it ensured that no multiple accounting of segregated sustainable material occurs (i.e. declaring incoming sustainable materialmore than once with the same sustainability characteristics)?	Compare total incoming raw material (sustainable and non-sustainable) and the total amount declared as sustainable. In case more than one certification system is used, control mass balance (and if necessary, the supporting delivery documents, Proofs of Sustainability, traceability databases, etc.) of other certification systems. Verify that material is not declared as sustainable under more than one system. Verify that the total amount of sustainable output under all certification schemes combined, matches the amount of sustainable input. Check if biogas/biomethane is sold into other markets with the option of further incentive schemes (e.g. biomethane for heating). If yes, check if the operation unit is taking part in other	Quantities received under all sustainability certification systems, reporting system, delivery documents, Proofs of Sustainability, databases. For gaseous biomass: The environmental attributes associated with the sustainable output are not claimed twice.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		incentive scheme focusing on benefits for environmental attributes. Check if any environmental attributes like "sustainable", "certified", "biobased", etc. are assigned to other volumes of non-sustainable, fossil, renewable or other gases.				
04.02.	**Processing Unit - Additional Requirements**					
04.02.01	Is the conversion factor calculated correctly (for all types of sustainable material processed)?	Divide amount of main product by the amount of all processed raw materials and multiply with 100.	Conversion factor calculated correctly and applied to input and products			
04.02.02	Has the respective conversion factor been applied to calculate the amount of each outgoing product?	Verify if the conversion factor has been applied correctly for each product.	Conversion factor, amount of input, amount of output produced			
04.02.03	Is it ensured that the production capacity and the produced amounts of sustainable and non-sustainable material are plausible?	Verify if the production capacity and the produced amounts of sustainable and non-sustainable material are plausible.	Plant operation procedure, QM system, production reports			
05.	**Life Cycle Emissions**					
05.00.	**General**					
05.00.01 (added)	If default values are used: Is their use in line with the CORSIA and ISCC CORSIA requirements ?	Verify that the System User applies default core life cycle emissions values and/or default ILUC emissions values that fit with the pathway and process of the System User. The default values used have to fit in terms of - Feedstock (e.g., rapeseed) - Conversion process/pathway (e.g., HEFA) - Pathway specifications, if applicable (e.g., standalone or integrated conversion design) - ILUC region (e.g., rapeseed must be cultivated in country X) Verify that the use of default values still results in the total life cycle emissions factor meeting the required life cycle emissions savings of at least 10% compared to the fossil jet baseline (= fossil comparator) of 89 g CO2eq/MJ.	ISCC CORSIA 205 document – Annex with default values, compare values with the default values as published in the ICAO Document "CORSIA Default Life Cycle Emissions Values for CORSIA Eligible Fuels" System User's documentation of life cycle emissions values used, layout plant, on-site verification if needed (e.g., with regard to compliance with pathway specifications)			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		If the System User's pathway and process do not match and fulfill the requirements, the application of the default value is not possible.				
05.00.02 (adjusted)	If actual values are used: Is the Technical Report available and complete ?	Verify whether the Technical Report includes the following information, as applicable to the scope of certification of the System User: a) GHG emissions by life cycle step within the scope of certification, broken out by GHG emission species and aggregated in CO2e (100 year GWP). See ISCC CORSIA 205 document, chapter 4, for all life cycle steps relevant under ISCC CORSIA. b) The LCA inventory data by life cycle step within the scope of certification, including all energy and material inputs. For life cycle steps 1-4, the inventory data are to be provided per mass of feedstock, for the other steps per total fuel energy yield (MJ of fuel). c) Emission factors used for calculating GHG emissions associated with energy and material inputs, including information about the source for the emission factors. d)All relevant feedstock characteristics within the scope of certification, such as, for example, agricultural yield, lower heating value, moisture content, the content of sugar, starch, cellulose, hemicellulose, lignin, vegetable oil, or any other energy carrier (as applicable to feedstock of interest). e) Quantities for all final and intermediate products, per total energy yield. f) If Municipal Solid Waste (MSW) is being used as a feedstock, then all relevant data required for the calculation of landfill emissions credits and recycling emissions credit must be disclosed according to the MSW crediting methodology in ISCC CORSIA 205 document, chapter 8.	Documentation of calculations, input data used for the calculation, Technical Report (for the detailed contents of the Technical Report please see ISCC CORSIA 205 document, chapter 5.1)			
05.00.03 (adjusted)	If actual values are used: Were the correct global warming potentials (GWP) used to calculate the carbon dioxide equivalent (CO2e) emissions of CH4, N2O and	Verify whether the CO2e values for CH4 and N2O are based on the Fifth Assessment Report of the Intergovernmental Panel on Climate Change (28 and 265, respectively). Only non-biogenic CO2				

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	non-biogenic CO2 for all activities relevant to the certification scope of the System User?	emissions from fuel combustion shall be included in the calculation of CO2e emissions.				
05.02.	**Processing Units**					
05.01.01	If actual values are used: Is it ensured that the life cycle emissions values for incoming materials comply with ISCC CORSIA requirements?	Check which elements of the calculation formula were provided as actual life cycle emissions values for the incoming materials. Verify if actual life cycle emissions values were provided in kg CO2eq/ mt for life cycle steps 1-4 (see ISCC CORSIA document 205) of incoming material and per total fuel energy yield (MJ of fuel) for the other steps. If not provided per dry-ton product calculation of kg CO2eq per dry-ton shall be based on the moisture content measured after delivery, or if this is not known, on the maximum value allowed by the delivery contract. Verify that on the sustainability declaration of the supplied input, the emissions are reported as actual value (in kg CO2eq per dry-ton). Information about upstream processing unit are available and can be verified by the auditor (e.g. palm oil: Information on methane capture methodology of oil mill).	Documentation of the life cycle emissions value. Compare value with the values in ISCC CORSIA document 205 and the ICAO document "CORSIA Methodology for Calculating Actual Life Cycle Emissions Values"			
05.01.02	Emissions of the incoming material: Has no aggregation of different life cycle emissions values for incoming materials taken place within the bookkeeping documents, even if the raw material is of the same kind and from the same origin?	Verify incoming batches in bookkeeping documents for their respective life cycle emissions values. Note that the highest life cycle emission value (of the least performing batch) can also be used for the entire input (if other sustainability characteristics are identical).	Files with life cycle emissions calculations (databases, excel files, etc.) Highest life cycle emissions value for all batches has been used, or verification that no aggregation/ averaging of life cycle emissions values took place.			
05.01.03 (adjusted)	Life cycle emissions information on sustainability declaration of the incoming and outgoing materials of the last year: Have the life cycle emissions values been stated correctly on the sustainability declarations for incoming raw materials and outgoing products?	Verify whether GHG values were reported on the sustainability declaration for the different life cycle steps (if applicable): (1) production at source (2) conditioning at source (3) feedstock processing and extraction (4) feedstock transportation to processing and fuel production facilities (5) feedstock-to-fuel conversion processes (6) fuel transportation and distribution; and	Delivery notes, sustainability declarations, internal reporting, mass balance			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		(7) fuel combustion in an aircraft engine. If default values were used, verify if correct statements were made (e.g. "Use of default value"). If actual life cycle emissions values were used, verify if they were provided in kg CO_2eq per dry-ton main product including: - All upstream emissions and allocations up to and including the unit issuing the delivery note - Means of transport and transporting distance, if relevant.				
05.01.04	Has the data basis for the life cycle emissions calculation of upstream transport been determined correctly?	Verify whether the following input data has been gathered correctly on-site and is plausible: - Mode of transport - Weighted average transport distance loaded and unloaded per mode of transport - Total amount of transported raw material per mode of transport - Feedstock Factor (ratio of dry-ton raw material (input) required to make one dry-ton output product) - Allocation Factor (relation of the total energy content of the main output-product to the total energy content of all products, including co-products). Verify whether the following data gathered from literature or databases fulfills ISCC requirements (shall be based on ISCC CORSIA document 205 or other official sources if available or if not available shall be based on other literature or database sources): - Fuel consumption loaded - Fuel consumption unloaded - Emission factor fuel OR - Emission factor transport type	Internal reporting system, information from suppliers or transporters and documentation regarding unloaded distances. Searates.com or other websites for distance calculation. Documentation of information, sources and publication date as far as the data is from literature or database sources. Transparent documentation of source			
05.01.05 (adjusted)	Have life cycle emissions of the upstream transport from the supplier to the company been correctly calculated?	Verify whether upstream transport emissions have been correctly calculated. Life cycle step (4) "feedstock transportation to processing and fuel production facilities" includes all transport-related emissions from the feedstock producer (farm/plantation or point of origin) to	Transparent documentation of calculations and results			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		the processing unit producing the final CEF (CORSIA eligible SAF).				
05.01.06 (adjusted)	Is the individual calculation for life cycle step 3 and/or life cycle step 5 up to date and based on consistent data?	Verify if the time period of the calculation is clearly defined and covers 12 months. Verify if the time period of the data used for the calculation is consistent with the calculation period. If for certain input data up to date values are not available, older data can be used if still representative. The life cycle emissions calculation shall be as up to date as possible and represent the previous 12 months (if possible). If the calculation does not represent the previous 12 months, the maximum deviation shall be continuously reduced to achieve a maximum deviation of two months.	Life cycle emissions calculation: Indicate for which period the life cycle emissions calculation has been conducted:	**Please indicate for which period the life cycle emissions calculation has been concluded:**		
05.01.07	Have feedstock factors been correctly calculated, so that emissions of incoming raw material can be converted into emissions of outgoing products?	Verify whether the correct calculation formula for the feedstock factor has been applied: 1. Intermediates: Raw material needed to produce one dry-ton intermediate (dry-ton input/dry-ton output) 2. Final products: Taking into account energy content (LHV) of input- and output material: MJ raw materials needed to produce 1 MJ of CEF Verify whether the following input data have been gathered correctly on-site and are plausible: - Calculation period - Amount of main product produced in calculation period - Amount and type of raw material consumed during calculation period - In case of CEF: Energy content of raw material and CEF	Reporting of incoming and outgoing material, conversion rates, delivery documents, process description ISCC EU 205 document: Standard LHV			
05.01.08 (adjusted)	Has the data basis for life cycle emissions calculation of life cycle step 3 and/or life cycle step 5 been determined correctly for the calculation period?	Emissions from processing, ep, shall include emissions from the processing itself; from waste and leakages; and from the production of chemicals or products used in processing including the CO_2 emissions corresponding to the carbon contents of fossil inputs, whether or not actually combusted in the process. Emissions from processing shall include emissions from drying of interim products and materials where relevant.	Production report, reporting of outgoing material, flow meters, plant layout and process descriptions, meters and corresponding documentation, invoices. Transparent and complete documentation of information, sources and publication date as far	**Please indicate how steam and heat are produced (e.g. CHP with natural gas): Indicate what type of electricity source has been used (e.g. national grid):**		

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Verify whether the following input data has been gathered correctly on-site and is plausible. Check if information of production report is consistent with the data: - Calculation period - Amount of main-products and co-products - Amount of process-specific inputs - Diesel or other fuel consumption - Electricity consumption and source of electricity (public grid, own process) - Heat consumption, fuel for heat production and type of heating system - Amount of wastes (e.g. palm oil mill effluent (POME), wastewater) - Moisture content of main output-product Do the emission factors taken from databases and literature comply with the ISCC requirements and does the input data fit the process (e.g. emission factor of heat production fits fuel and type of heating system, correct units)? Data shall be based on ISCC EU 205 or other official sources (if available), or if not available shall be based on other literature sources. For emission factors used from other literature sources than ISCC EU 205 it shall be guaranteed that direct and indirect emissions were included (e.g. emissions of burning of process material and all upstream emissions). The use of alternative values must be duly justified. In case alternative values are chosen, this must be flagged up in the documentation of the calculations in order to facilitate the verification by auditors.	as the data is from literature sources or databases.			
05.01.09	If methane capture devices have been used, is it ensured that they are in good condition?	Verify the conditions of methane capturing devices on-site, e.g. with respect to leakages. Verify maintenance procedures, producer manuals, and other relevant documentation.	On-site inspection and verification of device and its condition (e.g. leakages). Documentation of state-of-the-art technology and maintenance in producer manuals, service reports etc. Documents, control lists of regular revision of the device.			
05.01.10	Was the sum of emissions of the processing unit correctly calculated?	Verify whether the calculation of life cycle emissions for conversion was conducted	Transparent documentation of calculations and results.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		according to the formula and if all relevant emissions (from raw material, upstream transport, own process emissions) have been included.				
05.01.11	Was the allocation (if relevant) of emissions and the allocation factor calculated correctly?	Energy allocation shall be used to assign emissions burdens to all co-products in proportion to their contribution to the total energy content (measured as lower heating value) of the products and co-products. CO2e emissions shall not be allocated to waste, residues and by-products that result from the CEF supply chain of interest. Verify whether the allocation of emissions is allowed (no allocation to waste, residues or by-products) and if yes, did take place. Please note that allocation is - Mandatory for co-products (which are designated on the certificate) based on energetic value - Forbidden for wastes, residues and by-products. Verify whether the following input data has been gathered correctly on-site and is plausible: - The yearly yields for main- and co-products - Water content of co-product and main product. Verify whether the following data gathered from literature or databases fulfils ISCC requirements: - Lower heating values (LHV) for main and co-products - If available and appropriate, LHV from ISCC EU 205 shall be used. Otherwise official data sources or if not available at all, laboratory results might be used. Verify whether the calculation of allocated life cycle emissions was conducted according to the methodology of ISCC CORSIA document 205.	Documentation of all input data in production reports etc. Transparent and complete documentation of information, sources and publication date as far as the data is from literature sources or databases. If not available in literature, direct measuring by a laboratory might also be appropriate. Evidence of correct analysis. Transparent documentation of calculation, formulas, all input data and results.	**Please indicate relevant co- products, to which emissions have been allocated:**		
05.01.12 (added)	If processing unit is the producer of the final CORSIA eligible fuel (CEF): Did the system user take into account emissions from downstream fuel transportation and distribution (life cycle step 6)?	Life cycle step (6) includes all transport-related emissions from the processing unit producing the final CEF up to the point of uplift of the CEF (i.e., airport). Indicating emissions for life cycle step (6) can be based on actual or default values. If emissions for life cycle step (6) are calculated as actual value, verify whether the following input	Internal reporting system, information from suppliers or transporters and documentation regarding unloaded distances. Searates.com or other websites for distance calculation. Documentation of information, sources and publication date as far			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		data have been gathered correctly and are plausible: − Mode of transport − Average transport distance loaded and unloaded per each mode of transport − Total amount of transported raw material per each mode of transport Verify whether the following data gathered from literature fulfils ISCC requirements: − Fuel consumption loaded − Fuel consumption unloaded − Emission factor fuel OR − Emission factor transport type Emissions for life cycle step (6) can also be given as default values. In this case, the default value should correspond to the default value indicated for the respective fuel pathway in the CORSIA Supporting Document.[5]	as the data is from literature or database sources. Transparent documentation of source			
05.01.13 (added)	If processing unit is the producer of the final CORSIA eligible fuel (CEF): Did the system user take into account emissions from fuel combustion in an aircraft engine (life cycle step 7)?	Please note that for life cycle step 7, only non-biogenic CO2 emissions from fuel combustion must be included in the calculation of CO2e emissions.	Transparent documentation of calculations and results.			
05.01.14 (adjusted)	If processing unit is the producer of the final CORSIA eligible fuel (CEF): Has the appropriate ILUC value been added in order to generate the total life cycle emissions value?	Verify whether the appropriate ILUC value has been added in order to generate the total life cycle emissions value. The ILUC value must be gathered from the ICAO Document "CORSIA Default Life Cycle Emissions Values for CORSIA Eligible Fuels" or from the Annex of ISCC CORSIA document 205. If material is certified under the ISCC CORSIA low LUC risk approach, an ILUC value of zero can be used instead.	Transparent documentation of calculations and results.			
05.01.15 (added)	If processing unit is the producer of the final CORSIA eligible fuel (CEF): If the DLUC value exceeds the default ILUC value, has the default ILUC value been replaced with the DLUC value?	Verify whether the DLUC emissions value for a CEF exceeds the default induced land use change (ILUC) value for that CEF. If yes, the DLUC value will need to replace the default ILUC value for that CEF volume.	Comparison of default ILUC value as given by ICAO to calculated DLUC value (if DLUC value is available).			

[5] Please see Part II in the CORSIA Supporting Document, accessible via https://www.icao.int/environmental-protection/CORSIA/Documents/CORSIA_Eligible_Fuels/CORSIA_Supporting_Document_CORSIA%20Eligible%20Fuels_LCA_Methodology_V5.pdf

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
05.01.16 (adjusted)	If processing unit is the producer of the final CORSIA eligible fuel (CEF): Were the total life cycle emissions in gCO2eq per MJ and life cycle emissions saving potentials been calculated correctly?	The unit of the total life cycle emissions value is grams of CO2e per megajoule of fuel produced and combusted in an aircraft engine, in terms of LHV (gCO2e/MJ). Core LCA value + ILUC LCA value = LSf (total life cycle emissions value) (in gCO2e/MJ) Verify whether the: - Correct fossil comparator according to ISCC CORSIA document 205 was selected - Conversion from kg CO2eq per dry-ton main product into emissions per MJ took place by using correct and verifiable heating values Verify whether the calculation of final LCA value and saving potentials was conducted according to the methodology of ISCC CORSIA document 205. Verify whether life cycle emissions savings comply with requirements of CORSIA and achieve the minimum savings threshold: - 10 % compared to the baseline life cycle emissions values for aviation fuel on a life cycle basis	Documentation of all input data in production reports etc. Transparent and complete documentation of information, sources and publication date as far as the data is from literature sources or databases. Transparent documentation of calculation, formulas, all input data and results.			
05.02.	**First Gathering Point, Central Office and Collecting Point Requirements**					
05.02.01	If actual values are used: Is it ensured that the life cycle emissions values for incoming materials comply with ISCC CORSIA requirements?	Verify that unit is kg CO2eq per dry-ton main product. Calculation of kg CO2eq per dry-ton shall be based on the moisture content measured after delivery, or if this is not known, of the maximum valued allowed in the delivery contract.	Documentation of life cycle emissions value			
05.02.02	Emissions of the incoming material: Has no aggregation of different life cycle emissions values for incoming raw materials taken place within the bookkeeping, even if the raw material is of the same kind and from the same origin?	Verify incoming batches in bookkeeping documents for their respective life cycle emissions values. Note that the highest GHG emission value (of the least performing batch) can also be used for the entire input (if other sustainability characteristics are identical).	Files with life cycle emissions calculations (databases, excel files, etc.) Highest life cycle emissions value for all batches has been used, or verification that no aggregation/ averaging of life cycle emissions values took place			
05.02.03	Have the life cycle emissions information on sustainability declarations for outgoing products of the previous certification period been stated correctly?	Verify whether separated life cycle emissions information was reported on the sustainability declarations for the different life cycle steps: (1) production at source	Delivery notes, sustainability declarations, internal reporting, mass balance			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		(2) conditioning at source (3) feedstock processing and extraction (4) feedstock transportation to processing and fuel production facilities If actual life cycle emissions values were used, verify if they were provided in kg CO2eq per dry-ton main product.				
05.02.04	If First Gathering Point or group central office conducted the individual calculation for the supplying farmers:	Options to conduct individual life cycle emissions calculation for farmers: - Individual calculation for each farmer - Individual calculation for whole group if requirements for group certification are fulfilled (i.e. similar production systems) Data basis for group calculation of life cycle emissions is based on a sample (square root of all farmers belonging to a group). Sample takes into account different crops, regional specifics, size of individual farms and is risk based. The highest life cycle emissions value can be used for the whole group.	life cycle emissions calculation, production reports of sampled farmers			
05.02.05	Has the data basis for the life cycle emissions calculation of upstream transport been determined correctly?	Verify whether the following input data have been gathered correctly and are plausible: - Mode of transport - Average transport distance loaded and unloaded per mode of transport - Total amount of transported raw material per mode of transport. Verify whether the following data gathered from literature or databases fulfills ISCC requirements (shall be based on ISCC CORSIA document 205 or other official sources if available or if not available shall be based on other literature or database sources): - Fuel consumption loaded - Fuel consumption unloaded - Emission factor fuel, OR - Emission factor transport type	Internal reporting system, information from suppliers or transporters and documentation regarding unloaded distances. Searates.com or other websites for distance calculation. Documentation of information, sources and publication date as far as the data is from literature or database sources. Transparent documentation of sources.			
05.02.06 (adjusted)	Have life cycle emissions of the upstream transport of sustainable feedstock from the supplier to the company been correctly calculated?	Verify whether transport emissions have been correctly calculated. Please note that the transport emissions from farms/plantations and points of origin to first	Transparent documentation of calculations and results			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		gathering points and collecting points are to be accounted for under life cycle step 4 "feedstock transportation to processing and fuel production facilities".				
05.02.07 (added)	For First Gathering Points and Central Offices of Farms: In the event of land use conversion after 01 January 2008, were emissions from direct land use change (DLUC) calculated correctly ?	In the event of land use conversion after 1 January 2008, as defined based on the Intergovernmental Panel on Climate Change (IPCC) land categories, direct land use change (DLUC) emissions must be calculated. Verify that the System user has calculated DLUC emissions in accordance with the DLUC methodology under ISCC CORSIA, as laid out in ISCC CORSIA 205 document, chapter 7. Please note that certain types of land are excluded from land use conversion under CORSIA (please see ISCC CORSIA 202 document for more details).	Remote sensing tools, DLUC calculation, DLUC methodology in ISCC CORSIA 205 document			
05.02.08 (adjusted)	For Collecting Points: If an Avoided Landfill Emissions Credit (LEC) for CEF derived from Municipal Solid Waste (MSW) feedstock is claimed, was the credit calculated correctly?	The analysis to calculate these emission credits values shall be documented in a technical report citing fully the data sources, such that the results are replicable and use the most recent data available. The technical report must also demonstrate that the emission credits claimed are permanent; directly attributable to the SAF production; exceed any emissions reductions required by law, regulation or legally binding mandate; avoid double counting (including double issuance or double claiming) of such credits; and exceed emissions reductions that would otherwise occur in a business-as-usual scenario.[6] Verify whether the calculation follows the methodology described in ISCC CORSIA 205 document, chapter 8.1.	Documentation of calculations, input data used for the calculation, Technical Report, methodology for avoided landfill emissions credits as specified in ISCC CORSIA 205 document, chapter 8.1			
05.02.09 (adjusted)	If a Recycling Emissions Credit (REC) for CEF derived from Municipal Solid Waste (MSW) is claimed, was the credit calculated correctly?	The analysis to calculate these emission credits values shall be documented in a technical report citing fully the data sources, such that the results are replicable and use the most recent data available. The technical report must also demonstrate that the emission credits claimed are permanent; directly attributable to the SAF	Documentation of calculations, input data used for the calculation, Technical Report,methodology for avoided landfill emissions credits as specified in ISCC CORSIA 205 document, chapter 8.2			

[6] Please note: Until additional requirements and guidance have been developed to resolve concerns regarding double counting for CEF, after the subtraction of credits, the total LSf value cannot be smaller than 0 g CO2e/MJ.

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		production; exceed any emissions reductions required by law, regulation or legally binding mandate; avoid double counting (including double issuance or double claiming) of such credits; and exceed emissions reductions that would otherwise occur in a business-as-usual scenario.[7] Verify whether the calculation follows the methodology described in ISCC CORSIA 205 document, chapter 8.2.				
05.03.	**Trader, Trader with Storage, Storage Facilities and Logistic Centre Requirements**					
05.03.01 (added)	Do the life cycle emissions information on the incoming and outgoing sustainability declarations correspond?	Trader and storage facilities do not determine or calculate life cycle emissions. They have to forward the emissions information as received from their supplier. The emissions information on incoming and outgoing sustainability declarations have to therefore correspond. Note that also the highest life cycle emissions value (of the least performing batch) can also be used for different batches but only if the other sustainability characteristics are identical (see below).	Incoming and outgoing sustainability declarations			
05.03.02	Were life cycle emissions from transport of the sustainable product from the supplier to the recipient taken into account?	In case of individual calculation: The value for transport must be forwarded as received on incoming sustainability declarations (in kg CO2 eq per dry-ton) together with information of transport (distance and means of transport) to the receiving operational unit. Note: Storage facilities and traders with storage do not calculate any life cycle emissions for transport. Only forwarding of necessary information required	Information on outgoing sustainability declarations			
05.03.03 (added)	Were the information on life cycle emissions from transport of the sustainable product from the supplier to the recipient forwarded correctly? (Only applicable in case of individual calculation)	Not necessary if default values are used. **In case of individual calculation of emissions from transport:**	Incoming and outgoing outgoing sustainability declarations, delivery documents, contracts			

[7] Please note: Until additional requirements and guidance have been developed to resolve concerns regarding double counting for CEF, after the subtraction of credits, the total LSf value cannot be smaller than 0 g CO2e/MJ.

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Note: Storage facilities, traders and traders with storage do not calculate own life cycle emissions for transport. On outgoing sustainability declarations the value for transport emissions must be forwarded as received from the supplier on incoming sustainability declarations (in kg CO_2 eq per dry-ton). Relevant transport information (means of transport and transport distance) from the upstream transport (i.e. from the supplier to the trader/storage location) must be added to the outgoing sustainability declaration. If the trader/storage is also responsible to organize the transport up to the recipient, the transport information from the supplier up to the receiving operational unit have to be included. Verification includes the correct forwarding of all necessary information as received from the supplier and relevant information of transport means and distance.				
05.03.04	Has no aggregation of different life cycle emissions values for incoming materials taken place within the bookkeeping, even if the raw material is of the same kind and from the same origin?	Verify incoming batches in bookkeeping documents for their respective GHG values. Note that the highest life cycle emissions emission value (of the least performing batch) can also be used for the entire input (if other sustainability characteristics are identical).	Incoming sustainability declarations or Proofs of Sustainability. life cycle emissions data in the mass balance. Files with life cycle emissions calculations (databases, excel files, etc.) Highest life cycle emissions value for all batches has been used, or verification that no aggregation/ averaging of life cycle emissions values took place Files with life cycle emissions calculations (databases, excel files, etc.)			

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 Requirements**	**Non-Conformity/ Finding**	**Action/Measure**	**Implementation of Mandatory Measure until when** (within 40 days)	**Measure implemented**	
					No	**Yes**
1						
2						
3						
4						
5						
6						

Place, Date, Signature Auditor

Place, Date, Signature GHG auditor/ expert
(in case of individual calculation)

Place, Date, Signature Client
(By signing the client also confirms that the ISCC terms of use are accepted)