

### ISCC CORSIA and ISCC CORSIA PLUS Audit Procedures for Farm/ Plantation

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

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

- ISCC provides audit procedures which are based on the ISCC 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
- Each requirement is complemented by verification guidance information and information on what evidence may be provided
- Questions and requirements that were added are marked. Minor amendments, e.g., change of order, corrections of phrasings, and spelling mistakes are not listed
- This template contains certification requirements for Farms and Plantations. The procedure is also applicable for sample audits of Farms and Plantations.
- This template is to be applied for certification audits of Farms and Plantations. The procedure has also to be applied for sample audits of Farms and Plantations in the framework of certification audits of First Gathering Points and Central Offices. 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.
- The criteria for farms and plantations are divided into „Major Musts“ and „Minor Musts“. A precondition for a successful audit under ISCC CORSIA or ISCC CORSIA PLUS is the compliance with all Major Musts as well as a minimum of 60% compliance with all Minor Musts.
- To prove the land status regarding the cut-off date 1 January 2008, the farmers may keep the Cross Compliance (CC) documents for the years 2007 and 2008 beyond the official retention period as evidence. In case the official CC documents for the years 2007 and 2008 are not available, for example because the retention period for

those documents has elapsed, tools such as GRAS ([www.gras-system.org](http://www.gras-system.org)) or other documentation on land use history can be used to verify if (no) land use change has taken place after January 2008.

- For countries that have ratified the ILO Standard Convention, it may be assumed that the social requirements (ISCC Principle 4) are fulfilled, unless the auditor arrives to a different result in the framework of the risk assessment and during the audit.
- If a requirement is not applicable for a specific audit, it must not be answered. The auditor 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 column „findings".
- Every "no" requires the definition of corrective measures in chapter 4. 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 may be required to 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 Material in its current version.
- Please note that due to technical reasons the number of the requirements and chapters may not be continuous.
- 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	<input type="checkbox"/> ISCC CORSIA <input type="checkbox"/> ISCC CORSIA PLUS
00.01.10	ISCC Contact Person: 1 Salutation*	
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	<input type="checkbox"/> yes <input type="checkbox"/> no
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*	
00.01.22	Type of Operation/ Scope to be audited	<input type="checkbox"/> Farm/ Plantation

\* not relevant for sample audits

\* 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

00.01.23	Is the Operational unit certified individually or audited as a part of a sample?	<input type="checkbox"/> Individually certified <input type="checkbox"/> audited as a part of a sample as a storage facility, point of origin, farm/plantation, forest sourcing area or dependent collecting point <input type="checkbox"/> audited as part of a sample as a national trade office/limited risk distributor (LRD)
00.01.24	ISCC Registration Number	
00.01.25	Recertification*	<input type="checkbox"/> yes <input type="checkbox"/> no
00.01.26	Year of initial ISCC certification*	
00.01.27 (added)	Is the date of the previous audit on / after September 1st, 2022?	<input type="checkbox"/> yes <input type="checkbox"/> no
00.01.28 (added)	Total annual turnover of the registered legal entity to be certified in Euro (robust and up-to-date evidence must be available to the auditor for the confirmation). The exact turnover must be indicated (appropriate rounding possible). If the exact turnover is not disclosed ISCC will charge the fees based on the highest fee classification.*	€
00.01.29 (added)	Which certification scope(s) were dropped compared to the previous certification period ?	<input type="checkbox"/> First Gathering Point <input type="checkbox"/> Point of Origin <input type="checkbox"/> Logistic Centre <input type="checkbox"/> Trader <input type="checkbox"/> Collecting Point <input type="checkbox"/> Warehouse <input type="checkbox"/> Central Office (Group of Farms/Plantations) <input type="checkbox"/> Central Office (Group of Points of Origin) <input type="checkbox"/> Processing Unit <input type="checkbox"/> Trader with storage <input type="checkbox"/> Final Product Refinement
00.01.30 (added)	Please provide us with your National Trade Register Identifier. This is a requirement in order to uniquely identify an economic operator in the Union Database	The NTR ID is built from the NTR type and a NTR value. The NTR type is a combination of letter (e.g., for Germany it could be either DE_TRD_RGSTR_CD or DE_VAT_CD). The NTR value is a digital number, applicable to the respective Trade registers/ Tax identifiers used by respective national registers (e.g., 123456789, excluding special characters, spaces, etc.) In this example the full format of the NTR ID will be either DE_TRD_RGSTR_CD123456789, or DE_VAT_CD123456789.
00.01.31 (added)	Is the invoicing contact the same as the company contact details above?	
00.01.32 (added)	Invoicing contact: Company name	
00.01.33 (added)	Invoicing contact: Street	
00.01.34 (added)	Invoicing contact: Street no.	
00.01.35	Invoicing contact: City, place	

(added)		
00.01.36 (added)	Invoicing contact: Postal code	
00.01.37 (added)	Invoicing contact: Country	
00.01.38 (added)	Invoicing contact: Company VAT	Value-added tax number. Relevant for EU-based companies handling invoicing. Write NA if the invoicing company is not based in the EU. Each VAT starts with the EU country code, e.g., DE for Germany, BE for Belgium. After the country code, there is a number following a certain format for each country. For example, a German VAT number is DE123456789, a Belgium VAT number is BE1234567890, a Hungarian VAT number is HU12345678, while for Ireland, it is either IE1234567WA for companies or IE1234567FA for individuals.
00.01.39 (added)	Invoicing contact person: Salutation	
00.01.40 (added)	Invoicing contact: First name	
00.01.41 (added)	Invoicing contact: Family name	
00.01.42 (added)	Invoicing contact: Email	
00.01.43 (added)	Invoicing contact: Phone number (office)	Including country code.
00.01.44 (added)	Additional email addresses for processing invoices	Write NA if the company has no extra email account for receiving invoices
00.01.45 (added)	Indicate the time period for the reporting of materials declared as sustainable within the last certification period (basis for quantity-dependent fees calculation and invoicing, please see guidance for clarification).	DD.MM.YYYY – DD.MM.YYYY
<b>00.02.</b>	<b>Audit Specific Data</b>	
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	<input type="checkbox"/> On-site <input type="checkbox"/> On-site at the address where the daily operations take place (only applicable for traders/traders with storage) <input type="checkbox"/> Remote
00.02.04	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) (split by duration spent on-site and remotely, where relevant)	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?	<input type="checkbox"/> yes <input type="checkbox"/> no

00.02.08	Name(s) of relevant service providers/ sub-contractors (e.g. logistic providers, plant protection service providers, etc.)	
00.02.09	Which life cycle emission value option is used for the outgoing sustainable material?	<input type="checkbox"/> Default core life cycle emissions value <input type="checkbox"/> Actual core life cycle emissions value (individually calculated )
00.02.10	Name of Greenhouse Gas (GHG) expert (in case of an individual life cycle emissions calculation) who absolved the ISCC CORSIA Training accordingly:	
00.02.14	Sustainable output material(s) (According to the ISCC CORSIA list of materials)	
00.02.15 (adjusted)	Is agricultural raw material claimed as "ISCC CORSIA PLUS Compliant"?*†	<input type="checkbox"/> yes <input type="checkbox"/> 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 or ISCC CORSIA PLUS?	<input type="checkbox"/> yes <input type="checkbox"/> no
00.02.17	Are internal (on-site) or external (different address) storage facilities ( e.g. warehouses, tank terminals, etc.) used to store sustainable material?*	<input type="checkbox"/> yes: internal storage facilities <input type="checkbox"/> yes: external storage facilities <input type="checkbox"/> no storage facilities
00.02.18	If external storage facilities are used, please indicate if they are covered by individual certification*	<input type="checkbox"/> All external storage facilities are certified <input type="checkbox"/> One or more storage facilities are not certified
00.02.20	What is the risk level applied for the sampling of storage facilities with regard to the compliance of the relevant ISCC CORSIA requirements?*	<input type="checkbox"/> Regular (risk level 1.0) <input type="checkbox"/> Medium (risk level 1.5) <input type="checkbox"/> High (risk level 2.0)
00.02.21	How many storage facilities have been audited based on a sample (individually certified storage facilities do not have to be included)*	
00.02.22	Are other sustainability certification system(s) used, in particular those systems which are recognized under CORSIA and EU RED II?	<input type="checkbox"/> yes <input type="checkbox"/> 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)*	<input type="checkbox"/> Regular (risk level 1.0) <input type="checkbox"/> Medium (risk level 1.5) <input type="checkbox"/> High (risk level 2.0)
00.02.25	Specify major risk indicator(s) that were identified for the audit*	
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)	<input type="checkbox"/> Regular (risk level 1.0) <input type="checkbox"/> Medium (risk level 1.5) <input type="checkbox"/> High (risk level 2.0)
00.02.29	Are electronic traceability databases (e.g. Nabisy) used?	<input type="checkbox"/> yes <input type="checkbox"/> no

† not relevant for sample audits

00.07. Farm/ Plantation Requirements							
00.07.01	Status of the farm/plantation			<input type="checkbox"/> Individually certified <input type="checkbox"/> Part of First Gathering Point <input type="checkbox"/> Member of a Central Office			
00.07.02	Has the farm been audited before?			<input type="checkbox"/> yes <input type="checkbox"/> no			
00.07.03	Please indicate the date of the previous audit of the farm/plantation (if applicable)						
00.07.04	Does the entire farm or plantation, including own and leased land, participate in the EU Cross Compliance (CC) system and receive EU subsidies in this framework?			<input type="checkbox"/> yes <input type="checkbox"/> no			
00.07.05	Is there evidence for compliance with the EU CC status of all fields, farmland and other cultivated areas managed by the farmer (e.g. valid copies of the CC decision for subsidies)?			<input type="checkbox"/> yes <input type="checkbox"/> no			
00.07.06	Did land use change take place after 1 January 2008?  If LUC after 1 January 2008 took place, please provide a detailed explanation specifying how compliance with ISCC was verified (evidence should include e.g. remote-sensing technology, pictures of the on-site visit, approach to determine land category, further tools etc.)			<input type="checkbox"/> yes, If yes, please specify the type of land use change: <input type="checkbox"/> no  Please note that the statement should be provided in a separate document			
00.07.07 (adjusted)	Is it ensured that biomass is not obtained from land converted after 1 January 2008 that was high carbon stock or that, due to their biodiversity, conversation value, or ecosystem services, are protected by the State having jurisdiction over that area?						
00.07.08	Are ISCC requirements for delivery notes fulfilled by farm? (not applicable if farm is part of First Gathering Point)			<input type="checkbox"/> yes <input type="checkbox"/> no			
00.07.09	Please indicate the type of agricultural operation audited			<input type="checkbox"/> Smallholder <input type="checkbox"/> Individual Farmer <input type="checkbox"/> Plantation			
00.07.10	Please specify the size of the agricultural operation			<input type="checkbox"/> 1-500ha <input type="checkbox"/> 500-5.000ha <input type="checkbox"/> 5.000-20.000ha <input type="checkbox"/> >20.000ha			
00.07.11	Total area of agricultural operation						
00.07.12	Crop details						
-	Crop	Total amount per crop in mt	Date of sowing	Date of harvesting	Life cycle emissions option (i.e., default or actual)	Life cycle emissions in kg CO <sub>2</sub> eq/mt	
-		mt				kg CO <sub>2</sub> eq/mt	
-		mt				kg CO <sub>2</sub> eq/mt	
-		mt				kg CO <sub>2</sub> eq/mt	

-							kg CO <sub>2</sub> eq/mt
00.07.13 (added)	Crop details on direct land use change (only relevant if DLUC took place after 01 January 2008)						
	Crop	Date of direct land use change		Net GHG emissions from DLUC in kg CO <sub>2</sub> eq/mt			kg CO <sub>2</sub> eq/mt
							kg CO <sub>2</sub> eq/mt
							kg CO <sub>2</sub> eq/mt
							kg CO <sub>2</sub> eq/mt
	Total amount of outgoing material declared as sustainable under ISCC CORSIA or ISCC CORSIA PLUS during the indicated period.†						
	ISCC System	Total Amount		Amount in words		Start of period	End of period
	ISCC CORSIA		mt				
	ISCC CORSIA PLUS		mt				

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



No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
<b>01. Management System</b>								
<b>01.01. General Requirements (not applicable for farms / plantations audited as part of a sample)</b>								
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	X				
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	X				
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	X				
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	X				
01.01.05	Has an internal audit/inspection/assessment regarding the implementation of ISCC CORSIA taken place (e.g. by the employees named above)?	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	X				
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	X				
01.01.07	Did reviews of the internal audit report by the organization's management take place?	Verify whether the management has reviewed the internal audit report (should take place at least once a year)	Review report, minutes, protocol, interview management personnel, QM system	X				
01.01.08	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.	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
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 emissions calculation etc.) at critical control points (e.g. raw material sourcing, conversion process, logistics of incoming and outgoing goods, inventory control, sales and distribution, quality assurance, warehouse bookkeeping, weighbridge, etc.)	Material flow charts, standard operating procedures, job and responsibility descriptions, organization chart, contracts with service providers/ subcontractors	X				
01.01.10	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.	X				
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. 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.	<ul style="list-style-type: none"> <li>- Plant operation permit, plant layout plan, silo plan, tank plan, silo/warehouse capacity, tank capacity,</li> <li>- Weighbridge tickets, delivery notes, bill of lading, sustainability declaration/Proof of Sustainability or other documents for incoming and outgoing sustainable material,</li> <li>- Periodical reporting on opening and closing stock for incoming and outgoing sustainable and non-sustainable material,</li> <li>- List and corresponding contracts with relevant subcontractors, service providers (e.g. warehouses, dependent collectors, etc.),</li> <li>- Report and action plan of the last/previous external audit (n.a. during first certification),</li> <li>- Mass balance system/ calculation,</li> <li>- List and corresponding contracts with all suppliers (including farms/plantations, points of origin and certified suppliers) and recipients of sustainable material,</li> </ul>	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
			<ul style="list-style-type: none"> <li>- Production report (periodically, annually) including processing and allocation factor (if not provided within life cycle emissions calculation) and description of waste/residues/by-products, losses and co-products (if relevant and applicable e.g. for processing units),</li> <li>- Written commitment by the management to comply with the requirements of the ISCC system.</li> </ul>					
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). Also see question 01.01.10.	ISCC registration, relevant documents, QM system	X				
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 204?	<p>Risk assessment to be conducted by the external (CB) auditor.</p> <p>The certification history with ISCC and other certification schemes (if applicable) has to be considered.</p> <p>1. Regular risk: above-mentioned documents are accurately managed, up to date, complete and accessible without problems</p> <p>2. Medium risk: above-mentioned documents are not managed accurately and are not accessible without problems</p> <p>3. High risk: above-mentioned documents are not up to date and not complete.</p> <p>Note: The use of other certification schemes must be taken into account appropriately during the risk assessment (certification under multiple schemes at the same time may be one of the factors for a higher risk).</p> <p>The result of the risk assessment drives the audit intensity with respect to traceability, mass balance and documents to be verified during the audit:</p>	Documents required by ISCC, certificates, databases and registries of certification schemes, certification history	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		Regular risk: auditor must check a random document sample from three successive months Medium risk: auditor must check a random document sample from three successive months plus documents from one complete month High risk: auditor must check documents of three successive months completely						
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.	Certificates of other schemes, website/databases of other schemes. Quantity bookkeeping, mass balances, sustainability declarations/delivery documents issued under other schemes, GHG calculations, audit reports					
01.01.15	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	X				
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	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
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	X				
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 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.	Confirmation email from ISCC	X				
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	X				
01.01.20	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	X				
<b>07. Farm/ Plantation</b>								
<b>07.00. Audit of sustainability criteria</b>								
<b>07.01.</b>								
<b>CORSIA-specific socio-economic sustainability themes (applicable for farms/plantations audited under both ISCC CORSIA and ISCC CORSIA PLUS)</b>								
07.00.01 (added)	Did the economic operator provide a national attestation from the State in whose territory the SAF is produced, to	CORSIA sustainability themes 10, 11 and 12 consider human rights and labour rights, land rights and land use rights, as well as	National attestation from the State in whose territory the SAF is produced	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
	show compliance with CORSIA sustainability themes 10, 11 and 12 ?	<p>existing water use rights (please see ISCC CORSIA 2020 document for more details). CORSIA requires that compliance with these sustainability themes is demonstrated by the economic operator via a national attestation from the State in whose territory the SAF is produced, without further assessment by ISCC or one of its cooperating certification bodies.</p> <p>This attestation is needed for certification under both ISCC CORSIA and ISCC CORSIA PLUS.</p> <p>ISCC will shortly issue more guidance on obtaining such national attestations for the purposes of proving compliance with CORSIA sustainability themes 10, 11 and 12.</p>						
07.00.02 (added)	Did the economic operator report to the CB the actions taken to meet the criteria under CORSIA sustainability themes 13 and 14 ?	<p>CORSIA sustainability theme 13 requires that CORSIA SAF production will strive to, in regions of poverty, improve the socioeconomic conditions of the communities affected by the operation. CORSIA sustainability theme 14 requires that CORSIA SAF production will, in food insecure regions, strive to enhance the local food security of directly affected stakeholders.</p> <p>CORSIA requires that compliance with CORSIA sustainability themes 13 and 14 is demonstrated by the economic operator through reporting to the certification body the actions being taken to meet the related criteria, without further judgment of those actions by the certification body.</p> <p>The economic operator shall provide a list of these actions to the certification body, and the certification body shall provide this list to ISCC as part of the ISCC CORSIA certification documents.</p>	List of actions taken by the economic operator to address CORSIA sustainability themes 13 and 14	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		<p>This attestation is needed for certification under both ISCC CORSIA and ISCC CORSIA PLUS.</p> <p>ISCC will shortly issue more guidance on the list of actions that shall be submitted by the economic operator for the purposes of proving compliance with CORSIA sustainability themes 13 and 14.</p>						
<b>ISCC Principle 1 (applicable for farms/plantations audited under both ISCC CORSIA and ISCC CORSIA PLUS)</b>								
07.01.01 (adjusted)	Is it ensured that the entire land of a farm/ plantation including agricultural land, pasture, forest and any other land (farmland) complies with the sustainability requirements under ISCC CORSIA (Principles 1 and 2) or ISCC CORSIA PLUS (Principles 1 to 6), as applicable depending on certification system chosen?	<p>For ISCC CORSIA : Under ISCC CORSIA, the majority of the ICAO-approved CORSIA sustainability are implemented via ISCC Principles 1 and 2.</p> <p>Verify that ISCC Principles 1 and 2 are complied with.</p> <p>Compliance with ISCC Principle 1 and 2 is required for the entire land of the farm from the beginning. Verify that farms/ plantations will only be declared as compliant under ISCC CORSIA if the farms/plantations fulfill ISCC Principles 1 and 2 for the entire land. All areas of one farm/ plantation must be in compliance with ISCC Principles 1 and 2. If areas do not fully comply with ISCC Principles 1 and 2, verify whether non-compliant areas can be clearly separated and a plan to reach full compliance, set by the farmer, exists. The plan shall specify continuous improvement and time periods. Verify whether material from this area has not been sold as ISCC CORSIA compliant or sustainable. Document check, use of databases, satellite images etc. to verify compliance.</p>	<p>Interview with the farmer, documents of production and property show that the farmer does not produce on other farms/ plantations that do violate the ISCC-System. State facilities, Citizens and NGOs can verify the observations.</p>	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		<p>For ISCC CORSIA PLUS: Under ISCC CORSIA PLUS, the full set of ISCC Principles 1-6 are applicable.</p> <p>Verify that ISCC Principles 1 to 6 are complied with.</p> <p>Compliance with ISCC Principle 1 to 6 is required for the entire land of the farm from the beginning. Verify that farms/ plantations will only be declared as compliant under ISCC CORSIA PLUS if the farms/plantations fulfill ISCC Principles 1 to 6 for the entire land. All areas of one farm/ plantation must be in compliance with ISCC Principles 1 to 6. If areas do not fully comply with ISCC Principles 1 to 6, verify whether non-compliant areas can be clearly separated and a plan to reach full compliance, set by the farmer, exists. The plan shall specify continuous improvement and time periods. Verify whether material from this area has not been sold as ISCC CORSIA PLUS compliant or sustainable. Document check, use of databases, satellite images etc. to verify compliance.</p>						
07.01.02	Is it ensured that biomass is not obtained from land that in or after 1 January 2008 had the status of forestland?	<p>Verify that biomass is not produced on land that had the status of forestland in or after January 2008, no matter whether or not the land still has this status. Forest land comprises - primary forests; - forests and other wooded land that are covered with native tree species and do not show clearly visible indications of human activity and the ecological processes are not significantly disturbed. This requirement will normally be demonstrated with evidence</p>	<p>Evidence of compliance can be demonstrated by e.g. comparing aerial photographs, satellite images, land register documents (e.g. field record system, documents of land registry, land certificates, GPS-based crop yield), maps, site surveys or management plans from 31.12.2007 or earlier with today's status of the farmland. Environmental assessments of expansions since 1st January 2008 show that no conversion of forestland took place. Appropriate</p>	X				



No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		showing that there has been no land use change, e.g. 'positive' evidence showing the area was already cropland in 2008. (see ISCC CORSIA document 202, 1.1.(1))	assessment tools are e.g. databases like GRAS, Modis Land Cover Database, Intact Forest Landscapes database etc., and/ or maps by NGOs (e.g. IUCN, WWF-especially in Indonesia, Vida)					
07.01.03	Is it ensured that no cultivation occurred on areas that serve the purpose of nature protection unless the nature protection aims are not endangered?	Check if the farmland is completely or partially situated in nature protection areas. Areas for nature protection purposes comprise areas, which are designated by law or by the relevant competent authority to serve the purpose of nature protection. Compare in European Union Member States the farmland with the biotopes protected by law and Natura 2000 areas. In third countries search for similar laws and designated protection areas. Analyze the World Database on Protected Areas (WDPA), the Integrated Biodiversity Assessment Tool (IBAT) or other databases. The protection purpose and the respective imperatives and interdictions must be followed according to the relevant protected area declaration. As long as a Natura 2000 area has not been placed under protection order, the relevant preservation objectives are authoritative. (see ISCC CORSIA document 202, 1.1.(2))	A comparison of the farmland with the areas for nature protection purposes (designated by law, Natura 2000, designated by nature law of third countries, World Database on Protected Areas (WDPA) or the Integrated Biodiversity Assessment Tool (IBAT) or other databases show, that plant cultivation does not occur on one of these protected areas). Document check, use of databases, satellite images etc. to verify compliance. If crop cultivation and harvest of biomass occurs on areas for nature protection purposes interviews with the farmer and employees and the analysis of the operational documents show that nature protection requirements are observed. Check the knowledge of the farmer and the other workers also on the relevant imperatives and interdictions.	X				
07.01.04	Is it ensured that the regulations for areas that serve the purpose of the protection of rare, threatened or vulnerable ecosystems or species, or areas for the protection of rare, threatened or endangered ecosystems or species recognized by international agreements or included in lists drawn up by intergovernmental organizations or	Compare the farmland areas with the protected areas listed in the IUCN Database. The HCV tool also covers further important ecosystems and species, ecosystem services and community livelihoods as well as cultural values. Compare farmland with potential HCV-areas and if HCV-criteria have been followed in the identification of land status.	Document check, use of databases, satellite images etc. to verify compliance. Internationally recognized tools and protocols may be used to identify HCV areas. Documentation identifying where HCVs occur. Where HCV is not a well-known concept, existing systems may be used to identify the values. At a	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
	the International Union for the Conservation of Nature are followed?	Where the biomass production does not interfere with protection purposes, appropriate management measures to implement any legal requirements relating to the protection of species and habitats are met and illegal or inappropriate hunting, fishing or collecting activities are controlled. (see ISCC CORSIA document 202, 1.1.(3))	national level, surveys by international associations, environmental agencies or authorities may be in place to identify important areas for biodiversity conservation. Consultation with stakeholders might be important as a means of verification					
07.01.05 (adjusted)	Is it ensured that biomass is not obtained from land that in or after 1 January 2008 had the status of highly biodiverse grassland?	Under this requirement, it is strictly prohibited to obtain biomass from land that had the status of natural highly biodiverse grassland or non-natural highly biodiverse grassland in or after January 2008. The only case in which it is possible to use raw material from non-natural highly biodiverse grassland is when evidence is provided that the harvesting of the raw material is necessary to preserve its status as highly biodiverse grassland. Check whether harvesting of raw material is necessary to preserve the highly biodiverse grassland status or not. Where evidence is provided that the harvesting of the raw material is necessary to preserve the grassland status, no further evidence to show compliance with that criterion is needed. If not: Check if farmland had in or after January 2008 the status of highly biodiverse grassland: "Natural highly biodiverse grassland" and "non natural highly biodiverse grassland" are distinguished: "Natural highly biodiverse grassland" means grassland that: (a) would remain grassland in the absence of human intervention; and (b) maintains the natural species composition and ecological characteristics and processes.	Evidence of compliance can be demonstrated by e.g. comparing aerial photographs, satellite images, land register documents (e.g. field record system, documents of land registry, land certificates, GPS-based crop yield), maps, site surveys or management plans from 31.12.2007 or earlier with today's status of the farmland.	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		<p>"Human intervention" means managed grazing, mowing, cutting harvesting or burning.</p> <p>"Non-natural highly biodiverse grassland means grassland that:</p> <p>(a) would cease to be grassland in the absence of human intervention; and</p> <p>(b) is not degraded, that is to say it is not characterised by long-term loss of biodiversity due to for instance overgrazing, mechanical damage to the vegetation, soil erosion or loss of soil quality; and</p> <p>(c) is species-rich.</p> <p>If a grassland conversion is anticipated or already has taken place, the further guidance and requirements on the identification of highly biodiverse grassland according to ISCC CORSIA document 202 must be followed. (see ISCC CORSIA document 202, 1.1.(4))</p>						
07.01.06	Is it ensured that biomass is not obtained from land that in or after January 2008 had the status of wetland and no longer has that status?	<p>Check if any farmland had in or after January 2008 the status of a wetland, namely land that is covered with or saturated by water permanently or for a significant part of the year. Wetlands can be natural or artificial, permanent or temporary, with water that is static or flowing, fresh, brackish or salt, including areas of marine water the depth of which at low tide does not exceed six meters (e.g. marsh, fen)</p> <p>Compare with wetland status in the list of internationally important wetlands according to article 2, section 1 of the Convention of February 2nd 1971 (RAMSAR Convention). The conservation of the status of a wetland also implies that this condition is not to be changed or compromised. Raw material production on wetlands might be acceptable as long as the status of the wetland is not changed. (see ISCC CORSIA document 202, 1.2.(1))</p>	<p>Evidence of compliance can be demonstrated by e.g. comparing aerial photographs, satellite images, land register documents (e.g. field record system, documents of land registry, land certificates, GPS-based crop yield), maps, site surveys or management plans from 31.12.2007 or earlier with today's status of the farmland.</p> <p>Appropriate assessment tools are e.g. databases like GRAS, RAMSAR Convention, Modis Land Cover Database, World Intact Forest Landscape Database.</p> <p>The determination and objective evidence of the carbon stock of the area before the conversion on the basis of exact measurements is necessary to prove that the greenhouse gas emission saving is</p>	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
			<p>fulfilled before and after the conversion. Canopy cover can be estimated visually (e.g. USDA field manual).</p> <p>Interviews with states Environmental Agency staff; farmer and their employees or other stakeholders (NGOs) can help to confirm that high carbon stock land is not used.</p>					
07.01.07	Is it ensured that biomass is not obtained from land that in or after January 2008 had the status of continuously forested areas and no longer has this status?	<p>Check if any farmland had in or after January 2008 the status of a continuously forested area, namely areas that:</p> <ul style="list-style-type: none"> <li>- Stretch over more than 1 hectare with trees higher than 5 meters and a canopy cover of more than 30%, or trees able to reach these thresholds on the respective site. A conversion is not allowed</li> <li>- Stretch over more than 1 hectare with trees higher than 5 meters and a canopy cover of between 10% and 30%, or trees able to reach these thresholds in situ. A conversion is not allowed unless reliable evidence is provided that the carbon stock of the area before and after conversion is such that the requirements regarding the life cycle emissions savings, required under CORSIA, would be fulfilled.</li> <li>- The term continuously forested does not include land that is predominantly under agricultural use (e.g. short rotation coppice)</li> </ul> <p>Canopy cover is the percentage of ground covered by a vertical projection of the outermost limits of the natural spread of the foliage of trees.</p> <p>The status of forest areas includes all stages of development and age. Thus, it is quite possible that the canopy cover temporarily falls below 10 or 30 %, e.g. after tree harvest or a natural hazard (e.g. windfall). Such incidents do, however, not change the status of the area as forested area as long</p>		X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		<p>reforestation or natural succession is ensured within a justifiable time.</p> <p>Continuously forested areas are to be judged as entity, no matter how much of this continuously forested area lies within the farmland or the production area.</p> <p>Accordingly, the whole area is the basis for the calculation of the threshold values of 10 or 30%.</p> <p>If the total area of the forested area exceeds 1 ha and is stocked with trees higher than 5 meters, the area and each part of it that lies within the farmland or the production area is termed continuously forested area. Even if only 0.5 ha of the continuously forested area lie within the farmland, these 0.5 ha must be classified as continuously forested area just like the total forested area. (see ISCC CORSIA document 202, 1.2.(2) and 1.2.(3))</p>						
07.01.08	Is it ensured that biomass is not produced on land that was peatland in January 2008 or thereafter?	<p>Possible only if it is proven that the cultivation and harvesting of this raw material does not involve drainage of previously undrained soils or if it can be proven that land was already completely drained on January 1<sup>st</sup> 2008.</p> <p>Control that biomass is not produced on peatland or if it is produced on land that was partially drained in January 2008, the land is not subsequently deeper drained.</p> <p>Peatland soils are soils with horizons of organic material (peat substrate) of a cumulative thickness of at least 30 cm at a depth of down to 60 cm. The organic matter contains at least 20 mass percent of organic carbon in the fine soil.</p> <p>Peatland soils that have been completely drained for cropping before January 2008 and that are not subsequently deeper drained, are allowed for biomass</p>	<p>Evidence of compliance can be demonstrated by e.g. comparing aerial photographs, satellite images, land register documents (e.g. field record system, documents of land registry, land certificates, GPS-based crop yield), maps, site surveys or management plans from 31.12.2007 or earlier with today's status of the farmland. Interviews with states Environmental Agency staff, farmer and their employees or other stakeholders (NGOs) can help to confirm that peatland is not used. Environmental assessment of expansions since 1st January 2008 shows that no conversion of land with high biodiversity value took place. Appropriate assessment tools are e.g. databases like Harmonized World Soil Database.</p>	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		production. (see ISCC CORSIA document 202, 1.3)						
07.01.09 (added)	Is it ensured that biomass is not obtained from on the following high carbon stock systems ? Coral reefs, kelp forests, seagrass meadows, estuaries, tidal salt marshes, mangrove forests	Coral reefs, kelp forests, seagrass meadows, estuaries, tidal salt marshes and mangrove forests are considered as high carbon stock systems under CORSIA, from which biomass for CEF production shall not be obtained.  Verify that biomass has not been obtained from these high carbon stock systems.	Evidence of compliance can be demonstrated by e.g. comparing aerial photographs, satellite images, land register documents	X				
07.01.10	Is it ensured that if areas have been converted in or after January 2008, the conversion and use are in accordance with the requirements of ISCC Principle 1?	Control if land use changes took place after the respective time of reference. In this case, the areas shall not violate the protection areas mentioned above (see also ISCC CORSIA 202 document).	Proof by maps, satellite-databases, farm records etc. If the audit detects that land use has been changed after 1 January 2008, the auditor has to verify in detail the status before land use change. If this procedure shows that any land of a farm/plantation before land use change fell under Principle 1, it is forbidden to certify the biomass under ISCC If the farmer cannot show all relevant land use rights or protected areas were changed after January 2008 certification is not possible. If the converted land did not fall under prohibited land use changes of Principle 1, the auditor has to verify if direct land use change (DLUC) emissions have been calculated.	X				
<b>ISCC Principle 2 (applicable for farms/plantations audited under both ISCC CORSIA and ISCC CORSIA PLUS)</b>								
07.01.10	Is it ensured that an environmental impact assessment is conducted prior to implementing one of the following actions?:	If any of the activities took place at the farm, an impact assessment must be available to show that environmental impacts have been considered and negative impacts have been kept as little as possible. (a) Human beings, fauna and flora;	Local inspection shows that new buildings, cultivation areas, drainage systems do exist. Experts' reports, documents of construction and planning and environmental tolerance checks show, that environmental impacts have been considered and kept as	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		(b) Soil, water, air, climate and the landscape; (c) Material assets and the cultural heritage; (d) The interaction between the factors referred to in points (a), (b) and (c). (see ISCC CORSIA document 202 2.1.1)	little as possible. Small-scale farmers in lower income countries are at least able to explain potential impacts of their operations and how they avoid potential negative impacts.					
07.01.11 (adjusted)	Is it ensured that damage or deterioration of habitats is avoided?	Check, whether any land use change took place after 31st December 2007. Check compliance with Principle 1. If land use change complies with Principle 1, check whether appropriate management measures to avoid damage or deterioration of any important habitats or species have been identified and implemented. Any legal requirements relating to the protection of species and habitats must be met. Check whether control measures to avoid illegal or inappropriate hunting, fishing, trapping or collecting activities are implemented. Around all protected areas (covered in Principle 1), set aside land or wildlife corridors, appropriate buffer zones shall be protected, restored or set up. Buffers include: riparian buffers, filter strips, grassed waterways, shelterbelts, windbreaks, living snow fences, contour grass strips, cross-wind trap strips, shallow water areas for wildlife, field borders, alley cropping, herbaceous wind barriers, and vegetative barriers. (see ISCC CORSIA document 202 2.1.2)	Objective evidence by on-site visit, document check. Maps on natural vegetation as well as protected areas, existing ecological corridors, buffer zones show points of actions.	X				
07.01.12 (adjusted)	Is it ensured that natural vegetation areas around springs and natural watercourses are maintained or re-established?	Check whether the producer knows the status of riparian vegetation around springs and natural watercourses. Natural watercourses can be streams, rivers, canals or other routes, through which constantly or ephemeral/intermittent water flows, no matter if they are still unaffected	Document check. Bilateral discussions with farmers on awareness. Maps of watercourses and springs, planning contents and re-establishing plans (with a concrete implementation plan) are available.	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		from human intervention or corrected, straightened or otherwise regulated. Check, whether appropriate riparian buffer zones to protect watercourse and wetlands were set up, maintained and restored taking into consideration crop planting, application of fertilizers and plant protection products and harvesting. Where natural vegetation in riparian areas has been removed there is a plan with a timetable for recovery. (see ISCC CORSIA document 202 2.1.3)	Local inspection of the riparian areas on the farmers land.					
07.01.13	Is it ensured that all requirements with respect to highly invasive species and genetically modified (GM) species are met?	Check if species or genetically modified variety is officially prohibited in the country of operation. Check if the farm/plantation introduced new plant species that are not already established in the country or region, which show a high risk of invasive behavior. If yes, check if al existing regulatory frameworks are followed for such an introduction. If GM species were cultivated, check any buyer contracts and legal regulation for restriction (e.g. on protection of adjacent farms, wildlife habitats against invasion and cross-pollination) and check if they were followed. Check if traceability and labeling of GM crops are in line with requirements of GM crop recipients or the country of cultivation. (see ISCC CORSIA document 202, 2.1.4)	Reports on raw materials cultivated on the plantation or farm and type and origins of seed. Databases like the Global Invasive Species Database (GISD, <a href="http://www.issg.org/database/welcome/">http://www.issg.org/database/welcome/</a> ) in order to verify the invasiveness of cultivated raw material. Contracts with seed producers and buyers. Document check and on-site verification.	X				
07.01.14 (adjusted)	Is it ensured that burning restrictions have been followed?	The burning of stubble or other crop residues is allowed only with the permission of competent authority and if there are no viable alternatives. Burning as part of land clearance is prohibited. When burning of stubble or other crop residues takes place, it is done in a responsible way (e.g. by considering influencing factors like wind direction) (see ISCC CORSIA document 202, 2.1.5)	Local inspection of the production areas, if necessary interviews with the employees, NGOs. Manuals/document check, including that the producer has relevant authorization from the authority.	X				



No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
07.01.15 (adjusted)	Is it ensured that crops are grown on suitable soils? Have good agricultural practices with respect to soil quality, soil contamination and soil erosion been addressed in the soil management plan?	<p>Check evidence of good agricultural practices. Check soil management plan aimed at sustainable soil management, erosion prevention and erosion control. The plan should refer to:</p> <ul style="list-style-type: none"> <li>- Prevention and control of erosion;</li> <li>- Maintaining and improving balances of soil nutrient balance;</li> <li>- Maintaining and improving soil organic matter;</li> <li>- Maintaining and improving soil pH;</li> <li>- Maintaining and improving soil structure;</li> <li>- Maintaining and improving soil biodiversity;</li> <li>- Prevention of salinization.</li> <li>- Topographical, climate and pedological characteristics of soils and the suitability of crops have been considered.</li> </ul>	<p>Evidence from the analysis of land maps, topographical maps and local inspection of farmland with regard to prevention and control of erosion, soil nutrient balance, soil organic matter, soil pH, soil structure and soil biodiversity.</p> <p>Local inspection of farmland with respect to the subjects.</p> <p>Document check and/or other evidence. Results of soil analysis available and show improvement of the situation.</p> <p>Small-scale farmers in lower income countries are at least able to explain potential impacts of their operations and how they avoid potential negative impacts.</p>	X				
07.01.16	Is it ensured that measures and cultivation techniques have been used to reduce the possibility of soil erosion?	<p>Evidence of measures to reduce soil erosion is available. Maps of fragile soils and topographic characteristics must be available.</p> <p>A management strategy including measures should exist for plantings on slopes above a certain limit (specified to soil, climate and topographical characteristics).</p> <p>A management strategy including identified measures should be in place for other fragile and problematic soils (e.g. sandy, low organic matter soils). Appropriate measures are inter alia:</p> <ul style="list-style-type: none"> <li>- Field tillage practices</li> <li>- Crop rotation</li> <li>- Adaptation of field cultivation techniques</li> </ul> <p>Applied techniques are suitable for the respective processed ground. The soil structure shall be maintained and soil compaction shall be prevented, e.g. by an appropriate use of machinery, an appropriate timing of on-field work and an</p>	<p>Evidence from the analysis of land- and topographical maps and local inspection of the farmland with regard to the soil erosion and compaction situation as well as the slope of the farmland. Evidence that specific management strategies have been set up for fragile or problematic soils. Interviews with the farmer and/or other employees.</p>	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		appropriate tire pressure. (see ISCC CORSIA document 202 2.2.2)						
07.01.17	Is it ensured that applied organic and mineral fertilizers come from trustworthy sources, are of high quality and used according to nutritional requirements?	Evidence, where fertilizers come from and if the source is trustworthy (e.g. reputable seed producers, cooperatives, neighbours). Verify if a periodic input/output balance of fertilizer application has been conducted. Fertilizer application should be based on this input/output balance and follow professional recommendations, if available. Most efficient fertilizer application is aspired in order to reduce runoff. Evidence that application manuals, the chemical composition, concentration and concentration are considered when applying fertilizers. If organic matter, like Empty Fruit Bunches (EFB) or other remaining plant material is used in the production areas (mulched), the material is evenly distributed. (see ISCC CORSIA document 202, 2.3.1)	Fertilizer lists, conclusions of soil reports and input/ output balances. Interview with farmer/ employees and service providers. Results of soil examinations, fertilizer calculations, application manuals, chemical compositions of fertilizers. Interviews with the farmer and other employees confirm the use of fertilizer according to nutritional requirements.	X				
07.01.18	Is it ensured that while applying fertilizers with considerable nitrogen content, care is taken not to contaminate the surface and ground water?	Verify that fertilizer with a content of more than 1.5% of nitrogen in the dry matter are not applied onto flooded, water logged or frozen soils. Verify if the producer can demonstrate that he observes at least a distance of 3 m to riverbanks etc. and takes care that there is no run-off of applied fertilizer into surface water bodies and the ground water. Check, if the producer examines weather conditions during surface application of fertilizers (e.g. wind speed and direction, temperature) and takes them into account. (see ISCC CORSIA document 202 2.3.2)	Confirmation by means of lists of use of fertilizer, records on fertilizer application, local inspection of the farm/plantation. Interview with farmer/ employees and service providers.	X				
07.01.19	Is it ensured that the fertilizer application machinery allows for accurate fertilizer application?	The fertilizer application machinery is kept in good condition and verified periodically to ensure accurate fertilizer application. (see ISCC CORSIA document 202 2.3.3)	Maintenance reports, invoices, reports of calibration.	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
07.01.20	Is it ensured that restrictions on the use of sewage sludge are followed?	Raw sewage sludge is sludge that is taken untreated from wastewater treatment plants. Raw sewage sludge shall undergo a treatment before used on the fields. The treatment should considerably lower the content of any pollutants like lead, cadmium, chromium, copper, nickel, mercury, zinc and organic-persistent pollutants. Dewatering is not considered a treatment. Treated sewage sludge may only be applied to soils in a way that it does not adversely affect communities, water- or soil quality, the pH of the soil or the nutritional needs of crops. The impacts of applying organic manure, treated sludge and sludge water and/or industrial waste residues shall be kept to a minimum. Where relevant, this might include an assessment on the pollution of ground and surface water, health risks to workers and surrounding communities and an assessment of heavy metals. (see ISCC CORSIA document 202 2.3.4)	Evidence is available on source of sewage sludge and of pre-treatment and on type/time of application of organic manure, treated sludge and sludge water and/or industrial waste residues. Lists of fertilizer-use, interviews with farmer/ employees, neighbors and NGOs show that negative impacts of organic manure, treated sludge and industrial wastes are kept to a minimum. If applicable assessment on pollution potential available	X				
07.01.21	Is it ensured that wastes, residues and agricultural by-products are handled sustainably?	Agricultural wastes are reduced, reused and/or recycled. Agricultural wastes and by-products can be for example composted on-farm and used as a soil conditioning, sold to alternative markets or used for alternative purposes. The use of agricultural by-products does not jeopardize the function as important traditional, regionally used products (such as fodder, natural fertilizer, material, local fuel etc.) and does not occur at the expense of the soil organic matter or soil nutrients balance (see ISCC CORSIA document 202 2.3.5)	Evidence how agricultural wastes and by-products are handled. Soil organic matter balance. Interview with farmer/plantation manager, employees or locals on traditional uses.	X				
07.01.22	Are records of fertilizer applications available?	Complete records of all fertilizer applications are available (where, what, how much, date). This includes: (1) The name or reference of the field	Fertilizer reports	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		(2) Exact dates (day/month/year) of the application (3) The trade name, type of fertilizer (4) Amount of product, which was applied in weight or volume. (5) Application machinery type used and the method (6) Name of the operator. (see ISCC CORSIA document 202 2.3.6)						
07.01.23	Is it ensured that a soil organic matter balance or analysis is compiled?	A soil organic matter balance is compiled (can be generic) or every 6 years a soil organic matter analysis takes place. Results are kept for 7 years. (see ISCC CORSIA document 202 2.3.7)	Soil organic matter balances available. Document check and/ or other evidence.	X				
07.01.24	Is it ensured that prohibited chemicals of the Stockholm Convention have not been used and that chemicals listed in WHO1a and 1b as well as the Annex III of the Rotterdam Convention area avoided?	Check if the producer is aware of the chemicals applied. Verify if the producer did not use any chemicals listed in the Stockholm Convention on Persistent Organic Pollutants during cultivation activities. Verify if the producer has a basic understanding of the hazardousness of chemicals especially with respect to chemicals listed in WHO 1a and 1b as well as the Annex III of the Rotterdam Convention (UNEP's Prior Informed Consent (PIC) Program list. Verify if the producer avoids the use of those chemicals, e.g. by using alternatives and envisages a phase-out. (see ISCC CORSIA document 202 2.4.1)	Application documents, stock, on-site visit. Bilateral discussions with farmer/plantation manager or responsible	X				
07.01.25	Is it ensured that only plant protection products are used that are registered in the country of use for the target crop where such official registration scheme exists?	Check if all the plant protection products applied are officially registered or permitted by the appropriate governmental organization in the country of application. Where no official registration scheme exists, check if plant protection products used follow the FAO International Code of Conduct on the Distribution and Use of Pesticides. (see ISCC CORSIA document 202 2.4.2)	Confirmation by means of inspection of the used plant protection products in the storage facilities, field records. All products are registered products in the respective country.	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
07.01.26	Have local restrictions on the use of plant protection products been followed?	Check whether the responsible member of staff/employee or farmer are aware of restrictions and are following them. (see ISCC CORSIA document 202 2.4.3)	Control of the farm records, interview farmer/ employees.	X				
07.01.27	Is it ensured that all purchased seed are legitimized and that an informed choice on seed varieties and plant materials was made?	Check, whether all purchased seed and plant material comes from authorities-recognized seed producers or from trustworthy sources (e.g. reputable seed producers, cooperatives) and is traceable. If self-bred seed is used, check whether applicable seed production norms are followed and if legal requirements regarding intellectual property rights are met. Check if an informed choice on seed varieties and plant materials, grafting material was made (taking into account e.g. yield, disease- and pest resistance, local conditions) (see ISCC CORSIA document 202 2.4.4)	Records on seed and planting material origin (including name, variety vendor, location, date of application and quantity used per area). Document check on existing certificates, label tags on seed packaging. On-site verification and bilateral discussion with farmer/plantation manager how the choice for seed/plant material/grafting material was made.	X				
07.01.28 (adjusted)	Are invoices of registered plant protection products kept?	Invoices of the registered plant protection products used must be kept for record keeping and available at the time of the external inspection. (see ISCC CORSIA document 202 2.4.5)	Relevant documentation available: Invoices and delivery notes.	X				
07.01.29 (adjusted)	Has assistance in implementation of Integrated Pest Management systems been obtained through training or advice?	The technically responsible person on the farm has received formal documented training and/ or the external technical IPM consultant can demonstrate their technical qualifications. (see ISCC CORSIA document 202 2.5.1)	Evidence of training e.g. training certificates, confirmation of participation in a training, Evidence of external advice and qualification of the external technical IPM consultant.	X				
07.01.30 (adjusted)	Can the producer show evidence of implementation of at least one activity that falls in the category of "Prevention"?	Example "Prevention" measures concern the location of crops, crop rotation, cropping pattern, seed selection (including seed dressing), crop husbandry and hygiene (includes measures to avoid disease cross contamination like e.g. removing of infested or diseased plant material from the field), fertilization, irrigation, habitat management, inter-cropping, harvesting and storage and tillage practices. (see ISCC CORSIA document 202 2.5.2)	Local inspection of the production area, field records, interviews with farmer/ employees.	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
07.01.31 (adjusted)	Can the producer show evidence of implementation of at least one activity that falls in the category of "Observation and Monitoring"?	The producer can show evidence of implementing at least one activity that will determine when, and to what extent, pests and their natural enemies are present and using this information to plan what pest management techniques are required. Example "Observation and Monitoring" measures concern crop monitoring and routine and regular control of the appearance of pests, decision support systems and area-wide management as well as identification and control of present natural pest enemies. (see ISCC CORSIA document 202 2.5.3)	Confirmation by means of local inspection of the production area, field records, Interview with farmer/ employees.	X				
07.01.32	Can the producer show evidence of implementation of at least one activity that falls in the category of "Intervention"?	The producer shows evidence that in situations where pest attack adversely affects the economic value of a crop; intervention took place. Example "Intervention" measures concern cultural and physical control, biological control and chemical control. They include the use of selective pesticides rather than broad spectrum and varying the type of chemicals. (see ISCC CORSIA document 202 2.5.4)	Local inspection of the farmland, farm records, Interview with farmer/ employees.		X			
07.01.33	Is it ensured that the staff dealing with plant protection products is competent and envisages the use of non-chemical solutions?	Check for competence of plant protection product dealing staff. If applied by qualified adviser, technical competence can be demonstrated via official qualifications or specific training course attendance certificates. If applied by producer/personnel experience via technical documentation, e.g. product technical literature or specific training course attendance. Check competence of staff dealing with plant protection products with respect to parameters taken into consideration prior and during application, the application of precautionary measures, the use of non-	Control of training-certifications/ documentation (official qualifications or specific training course attendance certificates, Fax and e-mails from advisors, governments, and other suitable institutions are allowable if application was done by qualified adviser) Interview with farmer/ technical staff shows the existence of technical and economic knowledge.	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		chemical solutions. (see ISCC CORSIA document 202 2.6.1)						
07.01.34	Is it ensured that the application of plant protection products is done appropriately?	<p>The applicant/responsible can show that good agricultural practices and weather conditions have been considered during application.</p> <p>The competent person can also show, that important parameters have been taken into consideration before applying plant protection products, e.g. the necessity was given (following visual inspections, taking into account economic thresholds of pest/disease and weed occurrence, weather forecasts, local knowledge, no non-chemical solutions available) and precautionary measures to protect workers and neighboring communities and environment were applied.</p> <p>Check if the applicant/responsible follows label instructions for products used (e.g. on protective clothing, storage, handling, amount of applied active ingredient etc.).</p> <p>Check if there are clear documented procedures, which regulate all the re-entry intervals for plant protection products applied to the crops according to the label instructions.</p> <p>If plant protection products are applied near populated areas or water bodies, appropriate distances must be kept (buffer zones). If plant protection products are applied aerially, any residents within 500 m of the planned application are notified in advance. Pesticides classified as WHO1a, 1b or 2 are not applied aerially within a 500 m distance to any populated areas or water bodies. (see ISCC CORSIA document 202 2.6.2)</p>	<p>Farm records, maps or other evidence identifying any populated areas or water bodies, local inspections including storage facilities.</p> <p>Availability of protection clothing in accordance with the label instructions of the used plant protection products.</p> <p>Documented procedures on good agricultural practices during spraying, label instructions, re-entry times. Interview with responsible member of staff/ workers</p>	X				
07.01.35	Is it ensured that all application equipment is calibrated?	Check for documented evidence of up to date maintenance sheets for all repairs, oil changes, etc. is available. Verify if	<p>Relevant documentation available.</p> <p>Interview with farmers and respective employees.</p>	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		application machinery (automatic and non-automatic) has been verified for correct operation within the last 12 months and this is certified or documented either by participation in an official scheme (where it exists) or by having been carried out by a person who can demonstrate their competence. (see ISCC CORSIA document 202 2.6.3)						
07.01.36	Have all the plant protection product applications been recorded?	All records are available and complete: (1) The crop name and/or variety, (2) Date, location and trade name of product (3) Justification for application, product quantity applied (4) Application machinery used and the operator (5) The common name of the pest(s), disease(s) or weed(s) treated (see ISCC CORSIA document 202, 2.6.4)	Farm records are available and complete	X				
07.01.37	Is it ensured that appropriate facilities for measuring and mixing plant protection products are available?	Check if the plant protection product storage facilities and the plant protection product filling/mixing area (if different) have measuring equipment and are equipped with utensils e.g. buckets, water supply point etc. for the safe and efficient handling of all plant protection products. Check if the graduation of containers and the calibration of scales is verified annually by the farmer/responsible employee to assure accuracy of mixtures. Check if the plant protection product storage facilities and all designated fixed filling/mixing areas are equipped with a container of absorbent inert material such as sand, floor brush and dustpan and plastic bags, that must be signposted and in a fixed location, to be used immediately in case of spillage of plant protection product. (see ISCC CORSIA document 202 2.7.1)	Local inspection of the plant protection product storage facilities and/ or filling mixing area and the measuring cups and scales. Interview with responsible member of staff/ workers Local inspection of the storage facilities, documentation about the disposal of the plant protection products.	X				



No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		Check if there are documented records that indicate that obsolete plant protection products have been disposed of by officially authorized channels. When this is not possible, check if obsolete plant protection products are securely maintained and identifiable. They shall be removed and recycling or disposed following internationally recognized best practices like e.g. the FAO Guidelines for the management of small quantities of unwanted and obsolete pesticides. (see ISCC CORSIA document 202 2.7.2)						
07.01.38	Is it ensured that obsolete plant protection products are securely maintained and identified and disposed of by authorized or approved channels?	Check if there are documented records that indicate that obsolete plant protection products have been disposed of by officially authorized channels. When this is not possible, check if obsolete plant protection products are securely maintained and identifiable. They shall be removed and recycling or disposed following internationally recognized best practices like e.g. the FAO Guidelines for the management of small quantities of unwanted and obsolete pesticides. (see ISCC CORSIA document 202 2.7.2)	Local inspection of the storage facilities, documentation about the disposal of the plant protection products.		X			
07.01.39	Is it ensured that surplus application mix or tank washings are disposed of in a way not to contaminate the ground water?	Check whether the producer is aware of national or local legislation and that legislation is observed. When surplus application mix or tank washings are applied onto designated fallow land, it can be demonstrated that this is legal practice and all the treatments have been recorded in the same manner and detail as a normal plant protection product application. Surface water contamination has been avoided. (see ISCC CORSIA document 202 2.7.3)	Confirmation by farmer/ employees, farm records, reports of the further use of surplus application mix.	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
07.01.40 (adjusted)	Is it ensured that the re-use of empty plant protection product containers for purposes other than containing and transporting of the identical product is avoided?	Check if empty plant protection product containers have not been or currently are not being re-used for anything other than containing and transporting of the identical product as stated on the original label. If no official disposal system exists and the risk of false re-usage appears, workers and adjacent communities should be educated on the risks of reusing empty containers. (see ISCC CORSIA document 202 2.7.4)	Visual inspection of the farm/ plantation. Verification that the clear written instructions are available. Interview with responsible member of staff/ workers	X				
07.01.41	Is it ensured that empty plant protection product containers are cleaned prior to disposal?	Check if a pressure-rinsing equipment for plant protection product containers is installed on the plant protection product application machinery or if there are clear written instructions to rinse each container three times prior to its disposal. Verify if it can be ensured that the rinsate from the empty plant protection product containers is always put back into the application equipment tank when mixing. Check if all the existent, relevant national, regional and local regulations and legislation has been complied with regarding the disposal of empty plant protection product containers. (see ISCC CORSIA document 202 2.7.5)	Inspection of the empty containers. Clear written instructions. Interview with responsible member of staff/ workers	X				
07.01.42 (adjusted)	Is it ensured that the premises have adequate provisions for waste disposal?	Check if national and regional legislation is followed when storing and disposing wastes. Check if the farm has designated areas to store litter and waste, which do not create a safety or health hazard. Verify if it can be ensured that risks of different types of wastes are identified and these wastes are stored according to risk identification. This especially applies to hazardous wastes. If applicable, waste burning and disposal should always be done by official, authorized systems. If not available, on-farm disposal should follow best practices. The following rules are regarded:	Confirmation by local inspection of the production area and the waste-storage areas. Interview with responsible member of staff/ workers. Visual inspections of waste and disposal sites	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		<p>If waste is burned on-farm, check if certain requirements can be fulfilled:</p> <ul style="list-style-type: none"> <li>- No burning of hazardous wastes like solvents, certain plastics or plant protection products on-farm;</li> <li>- PVC and certain other plastics should not be burned in on-farm incinerators (especially in open fires or low-temperature incinerators);</li> <li>- Incinerators and burning sites are in legal locations and fit for purpose.</li> </ul> <p>If on-farm disposal takes place, check if certain requirements can be fulfilled:</p> <ul style="list-style-type: none"> <li>- Sanitary landfills on the farm are designed according to the requirements of national legislation or where not available – governed by best practice guidelines defined by farm management;</li> <li>- Litter and other general waste are not thrown into ditches, streamways or holes that might flood;</li> <li>- Disposals of burned wastes are covered with a suitable layer of soil.</li> </ul> <p>(see ISCC CORSIA document 202 2.7.6)</p>						
07.01.43 (adjusted)	Is it ensured that the disposal of empty plant protection product containers does occur in a manner that avoids exposure to humans and the environment?	<p>Check if the system used to dispose of empty plant protection product containers ensures that people cannot come into physical contact with the empty containers. The risk of contamination of the environment, watercourses and flora and fauna is minimized.</p> <p>Where official collection and disposal systems exist, there are documented records of participation by the producer. (see ISCC CORSIA document 202 2.7.7)</p>	Visual inspection of the farm/ plantation. Confirmation by means of the official collection system and confirmations of disposal.	X				
07.01.44	Is it ensured that fertilizers are stored in an appropriate manner?	Fertilizer storage reduces the risk of contamination of humans and the environment. All inorganic fertilizers, e.g. powders, granules or liquids are stored in a manner, which poses minimum risk of contamination to water sources, health and	Local inspection of the storage facilities with regard to the distance to watercourses and high tide-areas, health and safety of humans and the environment.	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		safety of humans and the environment. E.g. stored liquid fertilizer must be surrounded by an impermeable barrier (according to national and local legislation, or is stored in a container of at least 10% larger capacity (if there is no applicable legislation), and consideration has been given to the proximity to water courses and flood risks. (see ISCC CORSIA document 202 2.8.1)						
07.01.45 (adjusted)	Is it ensured that inorganic fertilizers are stored in a covered, clean and dry area?	The covered area is suitable to protect all inorganic fertilizers, e.g. powders, granules or liquids, from atmospheric influences like sunlight, frost and rain. Based on risk assessment (fertilizer type, weather conditions, temporary storage), plastic coverage could be acceptable. Inorganic fertilizers, e.g. powders, granules or liquids, are stored in an area that is free from waste, does not constitute a breeding place for rodents, and where spillage and leakage is cleared away. The storage area for all inorganic fertilizers, e.g. powders, granules or liquids, is well ventilated and free from rainwater or heavy condensation. Storage directly on the soil is not allowed. It is possible to store gypsum and lime (Calciumcarbonate, not Calciumoxide or Calciumhydroxide) in the field for a limited time before spreading. (see ISCC CORSIA document 202 2.8.2)	Reports on stored fertilizers, local inspection of the storage facilities.	X				
07.01.46	Is it ensured that plant protection products are stored in accordance with local regulations in a secure, appropriate storage?	Check if the plant protection product storage facilities comply with all the relevant current national, regional and local legislation and regulations. Further verify whether the plant protection product storage facilities are kept secure under lock and key. Potential contamination of the ground water must be avoided. Appropriate storage facilities should: (1) Be structurally sound and robust (2) Have a sealed floor	Local inspection of the storage facilities.	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		<p>(3) Built of materials or located so as to protect against temperature extremes</p> <p>(4) Built of materials that are fire resistant (Minimum requirement RF 30, e.g. 30 minutes resistance to fire)</p> <p>(5) Have sufficient and constant ventilation of fresh air to avoid a build up of harmful vapors</p> <p>(6) Are located in areas with sufficient illumination both by natural and by artificial lighting, to ensure that all product labels can be read easily on the shelves.</p> <p>(7) Are located in a separate space independent from any other materials. Check if all the plant protection products that are currently in the store are kept in the original containers and packs. Check if in the case of breakage the new package contains all the information of the original label. (see ISCC CORSIA document 202 2.8.3)</p>						
07.01.47 (adjusted)	Is it ensured that liquids are not stored on shelves above powders?	Verify whether all the plant protection products that are liquid formulations are stored on shelving, which is never above those products that are powder or granular formulations. (see ISCC CORSIA document 202 2.8.4)	Local inspection of the storage facilities.	X				
07.01.48 (adjusted)	Is it ensured that the product inventory is documented and readily available?	Check if the stock inventory, which indicates the contents (type and quantity) of the store is available and is updated at least every 3 months. Quantity refers to how many bags, bottles, etc., not on milligram or centiliter basis. (see ISCC CORSIA document 202 2.8.5)	Stock inventory. Document check and/ or other evidence possible.	X				
07.01.49	Is it ensured that mineral oil products are stored in an appropriate manner?	The storages of the material are of suitable material and consistent with best available technology and respective laws. Separated storage of fuels from fertilizer/PPP. Storage built in a manner to prevent contamination by the stored materials. (see ISCC CORSIA document 202 2.8.6)	Local inspection of the storage facilities	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
07.01.50	Is it ensured that existing water rights (both formal and customary) are respected and that water use is in compliance with applicable regulations and local legislations? Can the irrigation in the context of social and environmental sustainability be justified?	Check, if irrigation took place and what kind of irrigation source was used. If irrigation with other than rainwater took place, check whether a permit of the responsible authority is available. If groundwater is used for irrigation, the producer holds an irrigation permit (official license) or if not applicable, assesses and evaluates use and recharge rates of the groundwater in a water use plan. Check, if the producer respects existing water rights (including those of local communities and indigenous people), and can justify the irrigation in light of accessibility of water for human consumption. Adverse effects for downstream users must be prevented. Water use is in compliance with applicable regulations and local legislation. (see ISCC CORSIA document 202 2.9.1)	Interview with the farmer, documents regarding water rights, information from local administrative authorities and NGO. If applicable water use plan available.	X				
07.01.51 (adjusted)	Is it ensured that good agricultural practices are applied to reduce (unsustainable) water usage and to maintain and improve water quality?	Verify whether good agricultural practices/a management plan exists with respect to <ul style="list-style-type: none"> <li>- Efficient water usage during irrigation;</li> <li>- Responsible usage of organic fertilizers and agro-chemicals;</li> <li>- Waste discharge</li> </ul> Verify whether appropriate management measures to reducing the unsustainable water use, the abstraction of unsustainable water sources and to minimizing diffuse and localized pollution from chemical residues, fertilizers, soil erosion or other sources to ground and surface water have been identified. Appropriate measures could include inter alia: <ul style="list-style-type: none"> <li>- Setting up buffer zones around water bodies,</li> <li>- Efficient handling of fertilizers including sewage sludge, wastewater treatment,</li> <li>- Installing efficient irrigation techniques (including rainwater harvesting, drain</li> </ul>	Documentation of water management plan or good agricultural practices Identified management measures implemented on a continuous basis. Check the irrigation water source and whether it is used sustainably. Farmer can justify irrigation. Documentation on irrigation is available. If monitoring takes place, results can be provided. Small-scale farmers in lower income countries are at least able to explain potential impacts of their operations and how they avoid potential negative impacts.	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		<p>design) as well as timing the irrigation appropriately to crop requirements</p> <p>Check, if irrigation took place. If irrigation took place, check whether irrigation water was abstracted from a sustainable source or in a way that recharge rates compensates water abstraction. Verify irrigation method in light of water conservation and local climatic conditions.</p> <p>Timing and amount of irrigation is tailored to crop requirements to meet planned yield and quality levels under local conditions. Monitoring on appropriate scale available. (see ISCC CORSIA document 202 2.9.2)</p>						
07.01.52 (adjusted)	Is a farm waste management plan available?	<p>Check if a farm waste management plan is available, which includes practices for waste reduction, reuse and recycling to avoid or reduce wastage and the use of landfill or burning.</p> <p>The waste management plan should include the phases</p> <ol style="list-style-type: none"> <li>(1) Risk assessment,</li> <li>(2) Target-setting,</li> <li>(3) Risk management and</li> <li>(4) Monitoring.</li> </ol> <p>Verify whether best practices have been addressed in the waste management plan. They refer to:</p> <ul style="list-style-type: none"> <li>- Prevention of wastes;</li> <li>- Prevention of on-farm burning of certain waste materials;</li> <li>- Prevention of contamination of on-site landfill disposal;</li> <li>- Prevention of contamination with respect to disposal of ash;</li> </ul> <p>It should be documented if on-farm burning and landfill disposal took place. An assessment of risks to humans (both workers and neighbouring communities) and environment should be conducted in case burning and disposal took place on-farm.</p>	<p>Verification of waste management plan.</p> <p>Record keeping must be in place for produced waste amounts and on-farm disposal (including discharge to landfill, drains, sewers, surface water, land or groundwater). If burning takes place, further records on types of wastes burned and the type of burning practice (e.g. open fire, low temperature incinerators) should be available. Records of the risk assessment as well as appropriate monitoring and management measures must be kept at least five years. A comprehensive, current, documented plan that covers wastage reduction, pollution and waste recycling is available. Air, soil, water, noise and light contamination must be considered.</p>	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		Appropriate management measures could be inter alia minimization of waste materials or energy recovery or efficient burning sites/incinerators. (see ISCC CORSIA document 202 2.10.1)						
07.01.53	Have efforts been made to reduce fossil energy consumption and thus, also lower greenhouse gas emissions?	Check on-site sources of energy consumption. Check bills or other appropriate documents for energy consumption in the last years. Check whether there is/was awareness and effort to reduce fossil energy consumption and if there is awareness on impacts of high fossil energy consumption. (see ISCC CORSIA document 202 2.10.2)	On-site verification on sources of energy, bills or other documents on energy consumption and development in the past years. Bilateral discussions on awareness on that topic and efforts in past and future on reductions of fossil energy consumption.		X			
07.01.54 (adjusted)	Have efforts been made to reduce air pollution and to minimize negative effects on air quality?	Evidence of measures to reduce air pollution is available. A management strategy including measures should exist. Appropriate measures are for example: <ul style="list-style-type: none"> <li>- Residue or vegetation cover on fields to reduce particulate matter erosion and disposition</li> <li>- Reduction of machinery operations in order to reduce dust and engine emissions</li> <li>- Increase soil moisture content</li> <li>- Planning the timing of operations to minimize air quality impacts</li> </ul> (see ISCC CORSIA document 202 2.10.3)	Evidence from the inspection of the farmland with regard to the soil erosion and management. Evidence that specific management strategies have been set up for air quality. Interviews with the farmer and/or other employees.	X				
<b>ISCC Principle 3 (only applicable for farms/plantations audited under ISCC CORSIA PLUS)</b>								
07.01.55	Are records kept for training activities and attendees?	Staff, responsible for certain tasks within the company should participate in training activities. Training includes the following topics: <ul style="list-style-type: none"> <li>- Handling of plant protection products and other hazardous chemicals</li> <li>- Waste management</li> <li>- Handling of protective equipment for chemicals, fuels, gas and electricity</li> </ul> Check if a record is kept for training activities including the topic covered, the	Record for training activities for workers including the topic covered, the trainer, the date and the attendees. Evidence of attendance or details of other appropriate qualification		X			



No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		trainer, the date and attendees. (see ISCC CORSIA document 202 3.1.1)						
07.01.56	Is it ensured that certificates of competence are available for dangerous or complex work?	Check if all workers handling and/ or administering chemicals, disinfectants, plant protection products, biocides or other hazardous substances and all workers operating dangerous or complex equipment as defined in the risk assessment have certificates of competence, and/ or details of other appropriate qualifications. Check if records identify workers who carry out such tasks, and show certificates of training or proof of competence. (see ISCC CORSIA document 202 3.1.2)	Records/Certificates/other qualifications available. Document check and/ or other evidence possible.	X				
07.01.57	Is it ensured that all workers received adequate health and safety training and have been instructed according to the risk assessment?	Check if workers can demonstrate competency in responsibilities and tasks through visual observations. At least one worker/responsible with first aid skills should be available on the farm/plantation, whenever cultivation activities take place. If at time of inspection there are no activities, there must be evidence of instructions. (see ISCC CORSIA document 202 3.1.3)	Relevant documentation, Interview with responsible member of staff/ workers		X			
07.01.58	Has the farm/plantation a written health, safety and hygiene policy and procedures including issues of the risk assessment?	The risk assessment should include important health and safety risks, such as the use of agrochemicals, liquid fuels, lubricants, machines, generators, boilers, pumps, power tools, electrical installations and power lines. Within the risk assessment, risks of transporting, storage, handling and spillage and disposal shall be included. Check if the health, safety and hygiene policy at least includes the points identified in the risk assessment. Policy measures could include inter alia accident and emergency procedures, hygiene procedures, dealing with any identified risks in the working situation. Check if the policy are made	Complete and up to date risk assessment. Documents, visual inspection of first aid kits and other health, safety and hygiene measures, interview with farmer/plantation manger and workers		X			

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		<p>clearly understandable for all workers, reviewed and updated when the risk assessment changes.</p> <p>Check if regarding all implemented health and safety requirements, a warning system including legally permitted sanctions exists for workers who do not apply the health- and safety requirements.</p> <p>Check if complete and maintained first aid kits and procedures (including records and evaluations of accidents) are available according to national regulations and recommendations and if they are accessible at all permanent sites and available for transport to the vicinity of the work. Check if it is ensured that first aid medical services can be provided in case of emergencies. (see ISCC CORSIA document 202 3.2.1)</p>						
07.01.59	Is it ensured that workers have suitable protective clothing?	<p>Check if workers (including subcontractors) are equipped with suitable protective clothing in accordance with legal requirements and/or label instructions or as authorized by a competent authority.</p> <p>Check if complete sets of protective clothing for certain works (e.g. handling plant protection products, working with electric equipment) which enable label instructions and/or legal requirements and/or requirements as authorised by a competent authority to be complied with are available, used and in a good state of repair.</p> <p>Examples of protective clothing are rubber boots, waterproof clothing, protective overalls, rubber gloves and facemasks as well as appropriate respiratory, ear and eye protection devices. They should be used where necessary.</p> <p>Check if protective clothing is regularly cleaned, according to a schedule adapted</p>	Visual inspection: protective clothing is complete and clean and is used according to requirements/ instructions. Cleaning instructions are available, Interview with farmer/plantation manger and workers	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		to the type of use and degree of soiling. Cleaning of the protective clothing and equipment should be done separately from private clothing washing; gloves should be washed before removal. Dirty, torn and damaged protective clothing and equipment as well as expired filter cartridges should be disposed of. Check if single-use items (e.g. gloves, overalls) are disposed of after one use. Check if all the protective clothing and equipment, including replacements filters, is stored in a well-ventilated area and physically separate from the plant protection products and any other chemicals, which might cause contamination of the clothing or equipment. (see ISCC CORSIA document 202 3.2.2)						
07.01.60	Is it ensured that potential hazards are clearly identified by warning signs?	Verify if permanent and legible signs indicate potential hazards, e.g. waste pits, fuel tanks, workshops, access doors of the plant protection product/ fertilizer/ any other chemical storage facilities as well as the treated crop. Check if warning signs have been placed where appropriate. (see ISCC CORSIA document 202 3.2.3)	Visual inspection of farm/ plantation		X			
07.01.61	Is it ensured that accident procedure and equipment is available?	Check if an accident procedure displays the basic steps of primary accident care and is accessible by all individuals within ten meters of the plant protection product/ chemical storage facilities and designated mixing areas. Check if procedures and equipment is available to deal with accidents and spills of chemicals (including plant protection products, fertilizers and fuels). (see ISCC CORSIA document 202 3.2.4)	On-site inspection, accident procedures and equipment are available (might include e.g. clear overview of responsibilities, contact information in case of emergency, availability of first aid material), interview with responsible member of staff/ workers	X				
07.01.62	Are facilities to deal with accidental operator contamination available?	Check if all plant protection product/ chemical storage facilities and all filling/mixing areas present on the farm have eye wash capability, a source of clean	Visual inspection of facilities, Relevant documentation on accident procedures		X			

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		water no more than 10 meters distant, a complete first aid kit and a clear accident procedure with emergency contact telephone numbers or basic steps of primary accident care, all permanently and clearly signed. (see ISCC CORSIA document 202 3.2.5)						
<b>ISCC Principle 4 (only applicable for farms/plantations audited under ISCC CORSIA PLUS)</b>								
07.01.63	Has a self-declaration on good social practice regarding human rights been communicated to the employees and signed by the farm management and the employees' representative?	Check if the farm management and the employee's representative have signed and displayed a self-declaration assuring good social practice and human rights of all employees. Check if the self-declaration has been communicated to the workers. The self-declaration must be in language appropriate to workers and surrounding communities. The declaration contains commitment to the ILO core labor standards, respect for living wage, respect for the social environment, respect for legal land titles, sufficient compensation for communities, commitment to solve social conflicts, fair contract farming arrangements. (see ISCC CORSIA document 202 4.1.1)	Self-declaration is available in appropriate language and complete		X			
07.01.64	Is it ensured that all negative environmental, social, economic and cultural impacts are avoided?	Check if all environmental, social, economic and cultural impacts for surrounding areas, communities, users and land-owners are taken into account and if local historical, cultural and spiritual properties and sites are protected. Check if a participatory social impact assessment has been conducted where all relevant stakeholders including local communities and indigenous people have been engaged. The report is publicly available in appropriate language to surrounding communities. On the basis of that report an action plan to address identified social impacts and a continuing dialogue with surrounding communities is in place. Documents of regular meetings with	Separate interview with farmer/plantation manager and employees' representatives, if necessary information from regional administration and NGOs. Report on impact assessment, document check		X			

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		communities (with two-way communication) and local government with listed risks and/or impacts and evidence of negotiations or resolution processes are compiled. (see ISCC CORSIA document 202 4.1.2)						
07.01.65	Is it ensured that biomass production does not impair food security?	Verify whether biomass production does not replace stable crops cultivated for food production and does not impair the local food security. Local food prices do not rise as a direct effect of biomass production. (see ISCC CORSIA document 202 4.1.3)	Separate interview with farmer/plantation manager and employees' representatives. If necessary information from NGOs.		X			
07.01.66	Is it ensured that fair and transparent contract farming arrangements are in place?	Check essential indicators: (1) The contracts are on paper in the appropriate language and co-signed copies are available with both parties. In case of cooperative contract arrangements, all members have a copy. (2) Payments for harvest are, in calculated form, done on paper and signed and handed over to contract farmer for his/her own record keeping. (3) Provisions governing price-quality parameters are clearly defined in the contract. (4) The contract contains clear provisions on exit arrangements, buy-out possibilities, handing over of property deeds (when appropriate), and compensation measures in case of bankruptcy of the mother company when legally required. There are minutes of meetings providing evidence of regular discussions or negotiations between Mother Company and contract farmers' representatives. (see ISCC CORSIA document 202 4.1.4)	Applicable contract details are available.		X			
07.01.67	Is it ensured that people on the farm/plantation have access to basic services?	Check if all people on the farm/plantation have access to clean food storage areas, designated dining areas, hand washing facilities, safe drinking water, hygienic toilet and hand-washing facilities. Check if a	Visual inspection of respective areas, Interview with responsible member of staff/ workers	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		place to store food and to eat as well as hand washing facilities and potable drinking water are available. Check if workers who live on the farm/plantation are provided with access to appropriate cooking facilities and clean and safe accommodation. The living quarters for the workers on farm are habitable, have a sound roof, windows and doors, and have the basic services of running water, toilets and drains. (see ISCC CORSIA document 202 4.1.5)						
07.01.68	Is it ensured that all children living on the farm have access to quality primary school education?	All children at primary schooling age (according to national legislation) living on the farm have access to primary school education, either through provided transport to a public primary school or through adequate on-site schooling. This is in accordance with the International Covenant on Economic, Social and Cultural Rights, Art. 13. (see ISCC CORSIA document 202 4.1.6)	List of all school-aged children, availability of schools, classrooms and transport. Separate interview with farmer/plantation manager and employees' representatives.	X				
07.01.69	Is it ensured that other forms of social benefits are offered by the employer to employees, their families and/or local community?	Incentives including incentives for good working performance, bonus payment, support of professional development, family friendliness, medical care/ health provisions, improvement of social surroundings etc. are offered. The workers are encouraged to get health insurance by creating awareness and providing information about available insurances. Health insurance can include long-term compensation in case of disability and payment of medical costs. If appropriate, the employer makes opportunities of employment known locally. (see ISCC CORSIA document 202 4.1.7)	Interviews with farmer/plantation manager as well as workers on special offers for employees and families.		X			
07.01.70	Is it ensured there is a complaint form and/or procedure available on the farm, where employees and affected communities can make a complaint?	Check if a complaint form and/or procedure is available for farm workers and surrounding communities. Check if they have been made aware of its existence and complaints or suggestions can be made at any time. Verify evidence that they are	Complaint form is available. It shows time of complaints, solution to complaint and time of the implementation of solutions. Separate interview with		X			

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		dealt with in a timely manner. Check if complaints and their solutions from the last 24 months are documented and accessible. (see ISCC CORSIA document 202 4.1.8)	farmer/plantation manager and employees' representatives.					
07.01.71	Is it ensured that mediation is available in case of a social conflict?	A mediator is assigned by name and address by the elected person of trust. The mediator should be independent from all parties involved in the conflict including the company or operator commissioning the mediation. (see ISCC CORSIA document 202 4.1.9)	Separate interview with farmer/plantation manager and employees' representatives.		X			
07.01.72	Is it ensured that there is no forced labor at the farm or plantation?	Check if there has been no use of forced, bonded or involuntary labour as meant in ILO Convention 29 and 105. Furthermore, check if employees are not requested to lodge their identity papers with the owner or a third party. Retaining the salary of workers, further property or additional grants or illegal or excessive deduction of fees from wages for disciplinary purposes, personal protective equipment, deposits for accommodation, is prohibited. (see ISCC CORSIA document 202 4.2.1)	Separate interview with farmer/plantation manager and employees' representatives	X				
07.01.73	Is it ensured that there are restrictions related to hazardous activities?	Check if the minimum age complies with all local and national legislation as well as with ILO Convention 138 and 182 and if no minors are employed on the farm or plantation. Check if documents include recording of workers' date of birth and documented evidence that the employer is aware of prevailing legislation. Check if children within the age of compulsory schooling are not employed during school hours. Check if young workers (15-18), pregnant workers, disabled workers or workers who suffer from chronic or respiratory diseases do not undertake hazardous work that jeopardizes their health, safety or morals. Check if there are no forms of slavery or practices similar to slavery, forced or compulsory labor of children. Verify if all persons, who have been	Availability of respective documentation. Separate interview with responsible member of staff/ workers and farmer/plantation manager.	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		injured or are ill, do not perform activities that are detrimental to their health and safety or that of other workers. (see ISCC CORSIA document 202 4.2.2)						
07.01.74	Is it ensured that there is no indication of discrimination at the farm or plantation?	Check if there is no indication of discrimination (distinction, exclusion or preference) practiced that denies or impairs equality of opportunity, conditions or treatment based on individual characteristics and group membership or association. For example, on the basis of: race, caste, nationality, religion, disability, gender etc. Check if a publicly available equal opportunities policy including identification of relevant/ affected groups in the local environment is available. (see ISCC CORSIA document 202 4.2.3)	Separate interview with farmer/plantation manger and employees' representatives Document check on equal opportunities policy	X				
07.01.75	Is it ensured that employment conditions comply with equality principles?	Check evidence that the farm provides equality of opportunity and treatment regardless of race, color, sex, religion, political opinion, nationality, social origin or other distinguishing characteristic (ILO conventions 100 and 111). (see ISCC CORSIA document 202, 4.2.4)	Separate interview with farmer/plantation manager and employees' representatives	X				
07.01.76	Is it ensured that workers are treated with dignity and respect?	Check if the company is not engaged in or tolerate the use of corporal punishment, mental or physical coercion, or verbal abuse or sexual harassment or any kind of intimidation of workers. No harsh or inhumane treatment is allowed. (see ISCC CORSIA document 202 4.2.5)	Separate interview with farmer/plantation manager and employees' representatives. Workers' interviews with self-selected/anonymous workers	X				
07.01.77	Is it ensured that all workers are provided with fair legal contracts?	Check if all workers are provided with fair legal contracts they do understand. Copies of working contracts can be shown for every worker indicated in the records. Both the worker as well as the employer has signed them. Check if records are kept for at least 24 months. Where a registration system exists, copies of working contracts are registered with the labor authority of the	Control of random samples of contracts. Separate interview with farmer/plantation manager and employees' representatives.		X			



No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		country of production. (see ISCC CORSIA document 202 4.2.6)						
07.01.78	Is it ensured that the employment conditions of individual workers comply with legal regulations and/or collective bargaining agreements?	<p>Check if employment conditions comply with legal regulations and/or collective bargaining agreements (e.g. on working hours, breaks, rest days, overtime, deductions, sickness, holiday entitlement, paid leave, maternity leave, reasons for dismissal, period of notice, home work etc.). Check if they are documented and available in the languages understood by workers or explained carefully to them by the manager or supervisor.</p> <p>Check compliance for e.g. working hours, breaks, rest days, overtime, deductions, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice. Documents also available in the language understood by workers or have been carefully explained to them</p> <p>Check further evidence on:</p> <ul style="list-style-type: none"> <li>- Regular weekly working hours do not exceed 48 hours. N/A for supervisors or management.</li> <li>- Rest breaks/days during peak season</li> <li>- Every six sequent days of work at least one day off should be provided to workers</li> <li>- Overtime is voluntary and only occurs within a certain time frame (e.g. during harvest or planting) and is compensated at a premium rate. Workers area informed about overtime work in a timely manner</li> <li>- Workers who take maternity leave are entitled to return to their employment at the same terms and conditions of prior employment. They are not subject to any discrimination, loss of seniority or deduction of wages</li> </ul> <p>Conditions of employment should follow negotiations with trade unions or similar organisations in case they are available.</p>	Random sample of documentation and records. Random samples of pay slips match with working hours and wages. Separate interview with farmer/plantation manager and employees' representatives.		X			

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		Check if wages and overtime payment documented on the pay slips are in line with legal regulations (minimum wages) and/or collective bargaining agreements (if applicable). If payment is calculated per unit, workers (on average) shall be able to gain the legal minimum wage within regular working hours. (see ISCC CORSIA document 202 4.2.7)						
07.01.79	Is it ensured that the farm pays a living wage, which meets at least legal or industry minimum standards?	Check if the company's pay slips demonstrate that living wages meet at least legal or industry minimum standards and are sufficient to meet basic needs of personnel and to provide some discretionary income. Check if gross wages are paid at least monthly to workers. (see ISCC CORSIA document 202 4.2.8)	Document check (e.g. pay slips) and/ or other evidence possible.	X				
07.01.80	Is it ensured that there is at least one worker or a workers' council elected freely and democratically who represent the interests of the workers to the management?	Check if documentation is available that demonstrates that a clearly identified, named person of trust and/or a workers' council representing the interests of the workers to the management is elected by all workers and recognized by the management. Check if this person is able to communicate complaints to the management. (see ISCC CORSIA document 202 4.2.9)	Documentation is available and complete. Separate interview with farmer/plantation manager and employees' representatives.		X			
07.01.81	Is it ensured that workers can join or establish labour organizations and collective bargaining for negotiating working conditions?	Check if all employees are free to establish and to join labour organisations of their own choice or organize themselves to perform collective bargaining. Check if it is ensured that workers have the right to organize and negotiate their working conditions. Check if there is evidence that the employer supports the establishment or at least does not block the effective functioning of worker-committees where the workers elect representatives.. Check if collective bargaining agreements are accepted. Verify if trade union members are guaranteed the possibility to fulfill their tasks	Separate interview with farmer/plantation manager and employees' representatives. Workers' interviews with self-selected/anonymous workers	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		at least outside of the regular working hours. The employment conditions regarding freedom of association and collective bargaining are in accordance with all national and local legislation and ILO Conventions 87 and 98. (see ISCC CORSIA document 202 4.2.10)						
07.01.82	Is it ensured that there are responsible persons for workers' health, safety and good social practice?	Check if the responsible person and the elected person of trust demonstrate awareness and/or access to national regulations concerning: Gross and minimum wages, working hours, union membership, anti-discrimination, child labor, labor contracts, holiday and maternity leave, health and medical care coverage and pension/gratuity and regular two way communication. (see ISCC CORSIA document 202 4.2.11)	Separate interview with farmer/plantation manager and person responsible for workers' health, safety and good social practice.		X			
07.01.83	Is it ensured that there is an open communication of management with workers?	Check if the management holds regular two-way communication meetings with their employees where issues affecting the business or related to worker health, safety and welfare can be discussed openly. At least two meetings a year are held between management and employees. Matters related to the business and worker health, safety or welfare can be discussed without fear, intimidation or retribution. Records from such meetings are kept and the concerns of the employees are recorded. (see ISCC CORSIA document 202 4.2.12)	Separate interview with farmer/plantation manager and employees' representatives. Reports on the meetings		X			
07.01.84	Are records on all workers and employees available?	Check if records demonstrate an accurate overview of all employees (including seasonal workers and subcontracted workers on the farm) and indicate full names, a job description, date of birth, date of entry, wage and the period of employment. Check if records are accessible for the last 24 months. (see ISCC CORSIA document 202 4.2.13)	Availability of respective documentation. Separate interview with farmer/plantation manager and employees' representatives.		X			

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
07.01.85	Is a time recording system that shows daily working time and overtime on a daily basis for all workers available?	Check if a time recording system is available that makes working hours and overtime of workers and employees transparent. Working times of all employees during the last 24 months are documented. (see ISCC CORSIA document 202 4.2.14)	Random sample of documents on working hours. Separate interview with farmer/plantation manager and employees' representatives.		X			
<b>ISCC Principle 5 (only applicable for farms/plantations audited under ISCC CORSIA PLUS)</b>								
07.01.86	Is it ensured that the producer can prove that the land is used legitimately and that traditional land rights have been secured?	Documents show legal ownership or lease, history of land tenure and the actual legal use of the land. The producer must identify existing land rights and does respect them (see Principle 1). The rights of indigenous people are respected. Document check and/ or other evidence possible. (see ISCC CORSIA document 202 5.1)	Respective contracts are available, land register, if necessary information by regional administration and NGOs.	X				
07.01.87	Is it ensured that there is awareness of, and compliance with, all applicable regional and national laws and ratified international treaties?	The producer can demonstrate awareness of his responsibilities according to the applicable laws. Applicable laws are being complied with. They apply to: (1) National and international protected areas as referred to in Principle 1 (2) Environmental impact assessment (3) Soil conservation and management, soil fertility (relating to e.g. application of fertilizers, manure and Plant Protection Products, contamination and accumulation of hazardous substances in soils) (4) Handling of fertilizers and Plant Protection Products (5) Water conservation and management (relating to e.g. abstraction, use and discharge of irrigation water, protection of water bodies) (6) Energy use and related emissions (7) Reuse, recycling and disposal of hazardous and non-hazardous wastes (8) Health and safety and rights of workers	Separate interview with farmer/plantation manager and employees' representatives. Relevant documentation available.	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		(9) Rights of permanent and temporary workers (e.g. overtime work, paid holiday-, sick- and parental leave) (10) Rights of local communities and indigenous groups. The company should be familiar with the relevant legislation and should remain informed on changes in legislation. (see ISCC CORSIA document 202 5.2)						
<b>ISCC Principle 6 (only applicable for farms/plantations audited under ISCC CORSIA PLUS)</b>								
07.01.88	Is it ensured that basic economic documentations are available?	Records shall be kept with respect to yields, costs, income and profitability of the farm or plantation. (see ISCC CORSIA 202 6.1.1)	Relevant documentation available	X				
07.01.89	Is it ensured that a business plan is available?	Farms or plantations (single farms, or groups) have developed and are implementing a business plan. It includes plans and activities to support long-term economic viability of the farm or plantation. It shall take into account social and environmental principles, e.g. the sustainable optimization of yield and input efficiency. Market requirements as well as risk mitigation strategies (e.g. of drought, price fluctuations) can also be included. (see ISCC CORSIA document 202 6.1.2)	Business plan available Small-scale farmers in lower income countries should at least be able to explain verbally how their activities contribute to the long-term economic viability of their farm.		X			
07.01.90	Is it ensured that the farm/plantation has a good relationship with its customer?	Check if best timing for crop deliveries are discussed with customers to ensure good prices and to maintain quality. (see ISCC CORSIA document 202 6.1.3)	Bilateral discussions with both farmers/plantation managers and recipients (first gathering points)		X			
07.01.91	Is it ensured that a recording system is established for each unit of production?	Check if a recording system is established for each unit of production. These records must be kept in an ordered and up-to-date condition for at least 3 years. Current records must provide a history of biomass production of all production areas. (see ISCC CORSIA document 202 6.2.1)	Production reports	X				
07.01.92	Does a commitment of continuous improvement exist for each unit of production?	Verify that the management regularly monitors and reviews all activities and takes actions to continuously improve the management with respect to an	Management reports, discussion with farmers/plantation managers and employees		X			

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		environmental, social and economic sustainable development. Continuous improvement can include (but is not limited to) a reduction of plant protection product application, a more efficient fertiliser management, waste reductions, energy consumption and greenhouse gas emissions, social impacts and yield performance. (see ISCC CORSIA document 202 6.2.2)						
07.01.93	Is it ensured that records are kept for the description of the areas in use?	Documentation system complies with at least the following requirements: (1) The description of the whole agricultural area is carried out along a list of parameters to be assessed: a. Lot number b. Lot size c. Type of crop (2) Each lot (as part of the whole agricultural area) is depicted as traverse in geographic coordinates with a precision of 20 meters for each measuring point. a. The depiction of simple lot shapes can easily be realized with the help of satellite images. b. For very complex shapes, the real lot can be approximated by a polygon. The measuring points on each end of the lines framing the polygon then have to meet the required precision of 20 meters. c. A small number of measuring points may suffice for the approximation through a polygon as long as the lot size on the map does not deviate from the specification in (1) by more than 10%. d. If suitable maps or tables specifying the requested information do not exist, it is permitted to identify lots with the help of tools like Google Earth. The measuring points can be set in the image as place marks manually and the tool for documentation	Documentation system available	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		shall deliver the results (geo-coordinates) for these place marks. Reports on all implemented management measures as well as records and verification documents on fulfilled criteria, where such a reporting is required. (see ISCC CORSIA document 202 6.2.3)						
07.01.94	Is it ensured that in case of the engagement of subcontractors they must comply fully with the ISCC standard and provide the respective documentation and information?	Relevant subcontractors are enterprises that work on behalf of the producer (e.g. seeding, fertilizing, pest control, harvesting). Relevant subcontractors must be regarded in the audit. The producer must provide evidence of respective contracts with the subcontractor ensuring that the auditor gets access to relevant information. The producer must also accept that ISCC recognized auditors are allowed to verify the assessments through a physical inspection where there is doubt. The producer is responsible for observance of the control points applicable to the tasks performed by the subcontractor by checking and signing the assessment of the subcontractor for each task and season contracted. (see ISCC CORSIA document 202 6.2.4)	Contracts with subcontractors and all relevant documents are available Documentation is available with producer.	X				
<b>07.02. Traceability (relevant for main and sample audits)</b>								
07.02.01	Are contracts available with all First Gathering Points to which sustainable biomass will be or was delivered?	Check contracts for reliability and completeness	Contracts are available.	X				
07.02.02	Is the copy of the signed self-declaration available (only relevant for sample audits)?	Check self declaration for reliability and signature	Copy of signed self-declaration is available	X				
07.02.03	Are weighbridge protocols of delivered biomass for each truck/tractor as received from First Gathering Points (according to ISCC System Document CORSIA 203) available?	Check weighbridge protocols, look up requirements according to ISCC CORSIA document 203	Protocols are available.	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
07.02.04	If subcontractors are used( e.g. for spraying, harvesting, etc.), are contracts available?	If there are subcontractors check contracts for reliability and completeness. Additionally, subcontractors have to be checked. If no subcontractors are being used conformity shall be marked with "yes".	Contracts are available and subcontractors were positively checked	X				
07.02.05	Plausibility check: Is the amount of crops delivered as sustainable consistent with the size of the crop area and yield per year?	Verify the amount of crops delivered as sustainable with the respective crop areas and yield per year.	Reports on outgoing material, delivery notes, field records etc.	X				
07.02.06	Do the delivery notes or sustainability declarations for outgoing sustainable material comply with the ISCC requirements? Is the information consistent with information in the reporting system?	Verify whether the delivery notes or sustainability declarations contain all required information according to ISCC CORSIA 203 document. In addition, the most recent versions of the ISCC CORSIA Sustainability Declaration can be used as reference to verify compliance.	Delivery notes, weighbridge tickets, sustainability declarations, proofs of sustainability for outgoing sustainable material, reporting system	X		<b>Indicate uniquely which delivery notes, sustainability declarations or proofs of sustainability have been verified during the audit (e.g. statement of unique document number and date):</b>		
07.02.07 (added)	For main audits: Is it ensured, that outgoing deliveries of sustainable material are covered by the validity period of the operational units' certificate?	Compare the "oldest" and the "most recent" delivery note with the validity period of the certificate of the operational unit? Verify if all deliveries of sustainable material have been covered by a valid certificate.	Delivery documents, certificate, Proofs of sustainability, sustainability declarations	X				
07.02.08 (added)	For main audits: Is it ensured, that for one batch of sustainable material not more than one sustainability declaration is issued?	Verify that not more than one sustainability declaration has been issued for one batch of outgoing material.	Sustainability declarations, Delivery notes, Collection reports	X				
<b>07.03. Life Cycle Emissions (relevant for main and sample audits)</b>								
07.03.01	If the farmer opts for application of e default life cycle emissions values, is the application of the default values possible for the respective raw material, region and later conversion process?	Verify that CORSIA default values (both core as well as ILUC values) are available for the respective raw material (see ISCC CORSIA document 205 and ISCC CORSIA list of materials).	Documentation on life cycle emissions value, region of cultivation, conversion process in downstream supply chain. Compare with the CORSIA values	X				
07.03.02	In case actual life cycle emission values have been calculated, is the individual calculation of emissions of the life cycle steps at the farm/plantation up to date?	Verify the time frame, for which all data has been gathered and for which life cycle emission calculation has been concluded. Please note that emission calculation and respective data shall be up to date and must be based on previous cultivation period/ previous calendar or financial year. In case of group certification, the		X		Please indicate for which period the life cycle emissions calculation has been conducted:		



No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		calculation shall preferably be hold at the central office or the first gathering point for a pre-verification of the calculation methodology.						
07.03.03	Emissions of cultivation and harvesting (life cycle steps 1 : prodcution at source and 2 : conditioning at source):	<p>Verify if the following data have been collected on-site and have been correctly applied; verification of data plausibility; verification whether further inputs and outputs do exist:</p> <ul style="list-style-type: none"> <li>• Calculation period</li> <li>• Amount and type of raw material (yield per hectare and year; if drying takes place mass of dried main product</li> <li>• Amount of seeds in kg per ha and year</li> <li>• Amount of mineral fertilizers: P2O5-, K2O-, CaO- and N-fertilizer in kg nutrient per ha and year (e.g. kg N/(ha*yr))</li> <li>• Amount of organic N fertilizers in kg N/(ha*yr)</li> <li>• Amount of crop residues in kg N/(ha*yr)</li> <li>• Amount and type of used pesticides in kg active ingredient per hectare and year</li> <li>• Diesel consumption per year and hectare</li> <li>• Electricity consumption (kWh per hectare and year) and source of electricity</li> <li>• Moisture content per ton delivered raw material in percentage</li> </ul> <p>Emission factors for seed in kgCO2e/kg seed Emission factors for mineral fertilizers reflecting the emissions of producing, extracting and processing of the fertilizers in kg CO2e/kg nutrient (to be applied for P2O5-, K2O-, CaO- and mineral N-fertilizer; for N-fertilizer referred to as EFproduction, for other fertilizers referred to as EF)</p> <ul style="list-style-type: none"> <li>• Emission factor for field emissions of all N-fertilizers including mineral and organic N-fertilizer and crop residues in kg CO2e/kg N (EFfield)</li> <li>• Emission factors for pesticides in kgCO2e/kg active ingredient</li> </ul>	<p>Reports on incoming and outgoing material, field records, delivery notes, flow meters, invoices, documentation on fertilization etc.</p> <ul style="list-style-type: none"> <li>- Documentation of information, sources and publication date as far as the data is from literature sources.</li> <li>- Transparent documentation of sources, method of analysis, official statements of laboratory and year of analysis if individual determined data is used.</li> </ul> <p>Transparent documentation of calculation, formulas, all input data and results. Sources for emission factors. In case of individual calculation of emission factors: Calculation.</p>	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		<ul style="list-style-type: none"> <li>Emission factors for diesel, electricity or other energy source</li> </ul> Data shall be based on official sources (e.g. Biograce, Ecoinvent, etc.) if available. If not available it shall be based on other literature sources. If no literature available at all: laboratory analysis or individual calculation might be possible if methodology complies with CORSIA methodology and is verifiable. In this case, duly justification and flagging in documentation required. Verify whether the calculation of life cycle emissions was conducted according to the methodology of ISCC CORSIA 205 taking into account all relevant inputs. Consider especially if for N-fertilizers (mineral and organic) and crop residues the N <sub>2</sub> O-field emission have been included in the calculation.						
07.03.04	Were net emissions from direct land use change calculated?  Only relevant if direct land use change happened after 01 January 2008	Verify that in the event of land use conversion after 1 January 2008, as defined based on IPCC land categories, direct land use change (DLUC) emissions have been calculated correctly (please see ISCC CORSIA 205 document, chapter 7). Verify if all inputs are documented and verifiable. Verify if all inputs and results available in the required units.	Transparent documentation of the calculation and documentation of results and of input data.	X		<b>Please indicate if any land use change (not violating ISCC Principle 1) took place:</b>		
07.03.05	Have carbon dioxide equivalent (CO <sub>2</sub> e) emissions of CH <sub>4</sub> , N <sub>2</sub> O and non-biogenic CO <sub>2</sub> from these activities been calculated for production at source (e.g., feedstock cultivation); conditioning at source (e.g., feedstock harvesting, collection, and recovery); feedstock processing and extraction; on the basis of a 100-year global warming potential (GWP)?	CO <sub>2</sub> e values for CH <sub>4</sub> and N <sub>2</sub> O shall be based on the Fifth Assessment Report of the Intergovernmental Panel on Climate Change (28 and 265, respectively). Only non-biogenic CO <sub>2</sub> emissions from fuel combustion shall be included in the calculation of CO <sub>2</sub> e emissions. (see ISCC CORSIA 205 and also ICAO document "CORSIA Methodology for Calculating Actual Life Cycle Emissions Values")	Transparent documentation of the calculation and documentation of results and of input data.	X				
07.03.06	Has the correct value been passed to the recipient of the raw material in the last year?	Life cycle emissions value passed to recipient included all relevant emissions. Verify whether the correct value was	Delivery notes, sustainability declarations to the recipient, internal reporting	X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category		Findings	Conformity	
				Major Must	Minor Must		Yes	No
		provided in kg CO <sub>2</sub> e/ dry-ton of raw material on the sustainability declaration.						
07.03.07	Is a copy of the Technical Report on life cycle emissions available for individually calculated lifecycle emissions, received from the first gathering point (see ISCC CORSIA document 205)?	Copy of Technical Report containing all relevant emissions and information in accordance with ICAO requirements.	Copy of Technical Report	x				

**Voluntary Improvement Measures and Best Practices**

No.	No. of Requirements	Finding	Voluntary Improvement Measure	Fully Implemented	Partially Implemented	Not (yet) Implemented
1						
2						
3						
<b>Remarks, observations of best practices and suggestions for voluntary improvement</b> (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)