ISCC EU Gap Audit Procedure for Chain of Custody

Please read the guidelines carefully before completing the audit procedures!

- This gap audit procedure must be used for ISCC EU audits as of 1st January 2024 to verify compliance with the revised ISCC EU standard and with the requirements specified in the Commission Implementing Regulation (EU) 2022/996.
- This audit procedure must be used in addition to the currently applicable audit procedure system (APS).
- In case of differences between this audit procedure and the currently applicable version of APS, the requirements and verification guidance specified in this gap audit procedure prevail and must be verified.

00.	**Basic Data**		
00.00.	**Certification Body**		
00.00.001	Name of Certification Body		
00.01.	**Operational Unit**		
00.01.001	Company Name		
00.01.002	Street		
00.01.003	Street number		
00.01.004	Postal Code		
00.01.005	Place		
00.01.006	Country		
00.01.021	Type of Operation/ Scope to be audited	☐ First Gathering Point ☐ Logistic Centre ☐ Trader ☐ Collecting Point ☐ Warehouse ☐ MTBE Plant	☐ ETBE Plant ☐ Central Office (Group of Farms/Plantations) ☐ Central Office (Group of Points of Origin) ☐ Processing Unit ☐ Trader with storage ☐ Dependent Collecting point
00.01.023	ISCC Registration Number*		
00.02.	**Audit Specific Data**		
00.02.001	Name of Lead Auditor		
00.02.004	Date of the Audit		
00.03.	**Collecting Point, Central Office (Group certification of Points of Origin) and Dependent Collecting Point (not considered as main audit)**		
00.03.001	From what category of Point of Origin are waste and processing residues collected?*	☐ Companies/businesses (e.g. restaurants, industrial operations, other than refinery) ☐ Refinery[1] ☐ Palm Oil Mill ☐ Private households ☐ Public containers ☐ Public/communal collection sites ☐ Landfill operations	
00.03.010	Indicate the total number of ISCC points of origin that are relevant for sample audits (i.e. points of origins supplying more than 5 metric tons of waste/residues per month and have signed the ISCC self-declaration during the 12-month period prior to the certification audit or public containers).*		
00.03.023 (adjusted)	How many dependent collecting points have been audited? (Note: Under ISCC EU, the sampling of dependent collecting points is not possible).		
00.03.026	How many external storage facilities have been audited?* (Note: Under ISCC EU, the sampling of external storage facilites is not possible).		

[1] A refinery is a production facility that converts/refines input materials into intermediate and/or end products (e.g. bio-oil refinery, edible oil refinery, sugar refinery)
* Not relevant for sample audits

00.05.	Processing Units	
00.05.020	In case of co-processing: Specify the primary method used to determine the bio-yield.	☐ Mass balance ☐ Energy balance ☐ Yield model ☐ 14C analyses

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
01.	**Management System**					
01.01.	**General Requirements (to be completed only for main audits. Not relevant for sample audits)**					
01.01.012 (adjusted)	Are all necessary documents, records, reports, information and data according to ISCC EU Document 203 "Traceability and Chain of Custody" kept for at least five years or longer if required by the relevant national authority?	Verify if documentation for five years or longer if required by the relevant national authority is covered within the management system. Verify the oldest documents available (starting with the registration with ISCC).	ISCC registration, relevant documents, QM system			
01.01.020 (adjusted)	Are the current ISCC Terms of Use available?	Verify if the current ISCC Terms of Use are available. Note: Verification is solely for the purpose of improving compliance. Changes to the Terms of Use become binding for the System User in accordance with the relevant provisions of the Terms of Use.	Copy of the current ISCC Terms of Use			
01.01.022 (added)	Are the relevant personnel aware of the ISCC System Updates and that they must consider the content and initiate necessary action upon request?	ISCC may communicate additional, specified, or adjusted requirements for System Users by ISCC System Updates which must be taken into account by the System User. The member(s) of staff acting as contact person(s) for ISCC are responsible for internally distributing ISCC System Updates and any other official ISCC communication to all relevant personnel and to initiate necessary action upon request by ISCC. The failure to respond to ISCC Communication and/or take action if requested to so will be treated as major non-conformity. Verify if the concept and importance of ISCC System	Conformation by relevant personnel, system updates received by email and further internal distribution to relevant personnel (if applicable)			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Updates is understood by the System User. Verify if the System User is aware that all System Updates are sent out by email to the ISCC contact person(s) and that an archive of all System Updates is available on the ISCC Website. (see ISCC Documents 102 "Governance" and 201 "System Basics")				
01.02.	**First Gathering Point and Central Office (Group certification of Farms/Plantations/Forest Sourcing Areas) – Additional Requirements**					
01.03.	**Collecting Point and Central Office (Group certification of Points of Origin) – Additional Requirements for Main Audits**					
01.03.002 (added)	Have all points of origin been registered in the Union database?	Verify if the collecting point/central office registered all points of origin in the Union database	Points of origin registered in Union database			
01.03.003 (added)	Is it ensured that no points of origin supplying material to the collecting point/central office are excluded from ISCC certification?	Check that none of the points of origin that figure in the supply base of the collecting point/central office are excluded from certification according to the ISCC list of non-compliant points of origin. Verify that the system user removed points of origin from the supply basis as soon as they appeared on the list of non-compliant points of origin	List of non-compliant points of origin at the date of the audit (available on the ISCC website), list of supplying points of origin			
01.03.004 (adjusted)	Is it ensured that points of origin supplying more than 5 metric tons of waste or residues per month (or more than 60 metric tons per year on a rolling basis) can be clearly identified?	Check the list of points of origin and delivery documentation for points of origin supplyling more than 5 metric tons of waste/residue material per month. Basis for the 5 metric tons per month is the output of waste/residues during the last year. Points of origin supplying more then 5 metric tons of waste/residue material per month must be checked on-site based on a sample. If more than 60	List of points of origin with indicative amounts, delivery documentation, delivered quantities, invoices			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		metric tons of waste/residues have been supplied during the previous year the point of origin falls into the sample. Note: Points of origin which supply less than 5 metric tons per month may be checked by a certification body if there is indication of non-conformities.				
01.03.012 (adjusted)	Have all dependent collecting points been audited positively?	In case of non-conformities, have all non-conformities been corrected within 40 days?	Audit reports for dependent collecting points			
01.03.017 (added)	Is a list of all external storage facilities used available and accessible?	Check if a list of all external storage facilities is available which are used by the collecting point or central office and if the list includes the name and address of each site. In case individually certified warehouses or storage locations certified under a logistic centre are used the respective certificate number must be included				
01.03.018 (added)	Were all external storage facilities audited positively?	If non-conformities are detected, verify if all non-conformities were corrected within 40 days after the audit.	Audit reports of storage facilities			
01.03.020 (added)	Are individual mass balances kept for each external storage facility?	Check if separate mass balances according to the ISCC requirements are available for each site, including individually certified warehouses and storage locations certified under a logistic centre that may be used	Mass balance for each storage facility			
01.03.021 (added)	Were the mass balances of each dependent collecting point and external storage location checked (if applicable)?	During the audit the auditor has to check the mass balance of each individual storage location. It is not sufficient to only check a sample of the site-specific mass balances	List of external storage facilities, mass balances checked			
01.04.	**Logistic Centre and Operational Units using external storage facilities – Additional Requirements for Main Audits (Not applicable for collecting points and central offices of groups of points of origin using external storage facilities))**					

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
01.04.005 (added)	Were the mass balances of every storage location checked?	During the audit the auditor has to check the mass balance of each individual storage location. It is not sufficient to only check a sample of the site-specific mass balances	List of external storage facilities, mass balances			
01.05.	**Storage Facilities / Dependent Collecting Points (applicable for individually certified warehouses and operational units audited as a part of a sample or under the certification of collecting points and central offices for waste and residues)**					
02.	**Traceability**					
02.01.	**General Requirements (to be completed only for main audits, not relevant for sample audits)**					
02.01.011 (added)	Are the data entries in the Union database accurate and consistent with the audited data?	The Union database put in place by the European Commission shall ensure the tracing of liquid and gaseous transport fuels that are eligible for being counted towards the share of renewable energy in the transport sector in any Member State. Economic operators are required to correctly enter the relevant information into this database. Verify that the information entered into the database is accurate and consistent with the audited data, i.e. if the correspond with the figures in the quantity bookkeeping, on sustainability declarations and other relevant documentation. Note: Any deviations between data that was registered in the Union database and the respective data from the documentation of the system user shall be flagged in the audit report and to the ISCC when submitting the certification documents. Such discrepancies may be considered a major non-conformities identified in the audit report and may trigger a	Data entries in the Union database, audited data	**Indicate deviations between data registered in the Union database and the audited data**		

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		suspension of the certificate of the economic operator.				
02.02.	**First Gathering Point - Additional Requirements**					
02.03.	**Collecting Point and Central Office (Group certification of Points of Origin) - Additional Requirements for Main Audits**					
02.03.004 (adjusted)	For material collected from categories of point of origin other than processing units: Has the system user checked the plausibility of the overall amounts of each waste or residue raw material collected from the points of origin?	The collecting point or central ofifice must check the plausibility of the amounts of each material delivered from points of origin (other than processing units), e.g. restaurants, public containers, public/communal collection sites, landfill operations. This includes that e.g., noticeably high amounts or round numbers need to be verified. Verify that documents and/or processes are available, which serves as the proof that the Collecting Point is conducting effective plausibility checks of the material received from points of origin. Compare the collected amounts with the number, size and the type of points of origin. Compare the amounts collected with the amounts of other points of origin that are similar in size and type. Check the plausibility of the collection process and the logistics, e.g. how many trucks and drivers perform the collection, the loading capacity of the trucks etc. This includes the collection conducted by the collecting point themselves, by dependent collecting points, and other service providers for transport. Take into account the indicative amounts provided on the list of points of origins. Verify if there is	Contracts, invoices, weighbridge tickets, delivery notes for collected amounts, Self-declaration, list of points of origin with indicative amounts, information on frequency and capacity of collection trucks, contracts with dependent collecting points and/or service providers for transport, documentation of plausibility checks			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		any indication of the deliberate generation of waste. Note: If the verification process raises questions on the plausibility of amounts, this indicates that the collected material may not meet the definition for waste or residue raw material at the point of origin. In this case sample audits of points of origin must be conducted. To determine if a material meets the definition for waste and residues, see ISCC EU Document 202-5 "Waste and Residues".				
02.03.005 (added)	For material collected from processing units acting as point of origin: Has the system user checked the plausibility of the collected amounts of material for each delivery?	In case of material collected from a processing unit (e.g. oil mil, refinery, biofuels plant, food processing unit, slaughterhouse, rendering plant) acting as point of origin, the collecting point or central office must check the plausibility of the collected amounts of material for each delivery and assess whether the collected amount is verifiable. For example, noticeably higha amounts or round numbers of materials need to be verified. Verify that documents and/or processes are available, which serves as the proof that the collecting point/central office is conducting effective plausibility checks of the material received from points of origin. Note: If the verification process raises questions on the plausibility of amounts, this indicates that the collected material may not meet the definition for waste or residue raw material at the point of origin.	Contracts, invoices, weighbridge tickets, delivery notes for delivered amounts, Self-declaration, list of points of origin with indicative amounts, information on frequency and capacity of collection trucks, contracts with dependent collecting points and/or service providers for transport, documentation of plausibility checks			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		In this case further investigations have to be conducted. For POME oil, EFB oil and/or PPF oil collected from palm oil mills (POM): Check how often and how much POME oil, EFB oil and/or PPF oil is collected from the POM and if the collection frequency and amount is plausible. Note: If POME oil is recovered from a pond (skimmed off) it can be assumed that the collection does not take place as often as if the POME oil is recovered prior to the release to the ponding system. See ISCC Guidance Document for Audits of Waste and Residues from Palm Oil Mills for further information,				
02.04.	**External storage Facilities, Dependent Collecting Points (only applicable for operational units audited as a part of a sample or part of themain audit, in case of Collecting points and Central Offices for waste/residues)**					
02.05 (added)	**Materials injected, transported and withdrawn from an interconnected infrastructure (applicable for main audits under ISCC EU for biomethane plants, biomethanol plants, Bio-LNG plants, Bio-LNG terminals and biomethane trader (if applicable)**					
02.05.001 (added)	In case of gas or gaseous fuels injected into an interconnected infrastructure, is it ensured that the consignments of gas or gaseous fuels have been registered in the Union database? (Note: This requirement will become applicable once the Union database is fully operational covering gaseous value chains.)	Sustainability characteristics can only be assigned to consignments of gaseous materials that have been registered in the Union database. Interconnected infrastructure describes a system of physically connected infrastructures including pipeline networks and transmission or distribution infrastructures for liquid fuels, the natural gas pipeline system (gas grid), LNG pants and terminals and storage facilities for gas that can technically and safely be injected. Verify if the consignments of gaseous materials have been registered in the Union database.	Consignments registered in the Union database			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
02.05.002 (adjusted)	Is the amount of sustainable biomethane injected into or withdrawn from the grid measured and documented?	Check if a grid meter is available, working and calibrated on a regular basis. Check of the grid meter is measuring the biomethane injected into or withdrawn from the grid. Verify the documentation on sustainable biomethane injected or withdrawn. Check if the amount of biomethane injected or withdrawn are controlled and verified by a competent or public authority. Verifiy documentation issued by the injecting or withdrawing entity to the competent authority. The amounts reported to authorities must match the amounts injected or withdrawn. Check, if the amount of sustainable biomethane injected or withdrawn is smaller or as high as the amount of biomethane delivered or received as sustainable	Documentation on the calibration procedure. Valid calibration sticker/seal. Reporting system on the amount of biomethane injected into the grid. Documentation, reporting on the verification of biomethane transported via the gas grid by a competent third party organisation The amount of sustainable biomethane injected or withdrawn is smaller or as high as the amount biomethane forwarded or received as sustainable			
02.05.004 (added)	Are contracts in place that cover the respective amount of biomethane forwarded in the grid?	Verifiy if contracts are in place that cover the amount of biomethane that is forwarded in the grid. Note: If biomethane that is traded via the gas grid, the producer injecting the biomethane into the grid issues a sustainability declaration to the recipient. If the recipient is a (paper) trader, i.e. not receiving the material physically, the trader can sell the respective batch of ISCC certified material and forward the	Contracts, sustainability declarations			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		respective sustainability declaration to the recipient, e.g. to the economic operator withdrawing the biomethane (physically) from the grid. The grid in this case is considered as transport. It is not permitted for a (paper) trader to buy or sell a sustainability declaration for biomethane without a link to the respective amount of physical sustainable material.				
02.06.	**Processing Unit, Final Product Refinement - Additional Requirements**					
02.07.	**Co-processing - Additional Requirements**					
02.07.007 (added)	Is one of the following main testing methods used to determine the carbon-based share of bio-content? - Mass balance method - Energy balance method - Yield model method - Radiocarbon testing	Verify, which main testing method has been used to determine the bio-content.	Periodic reporting system. Reports, documentation on the determination of the bio-content.			
02.07.008 (added)	In the case where the bio-content is calculated using a calibrated mass balance method, verify that the calculation has been performed correctly.	Verify if the following procedure was followed to determine the bio-content and quantity of co-processed biofuel produced during the relevant time period: - Determine the system boundary, the relevant inputs, processes and outputs, and the relevant time period. - Determine output specific conversion factors for all outputs of the simultaneous co-processing during the relevant time period. - Recalibrate the output specific conversion factors using 14C laboratory analysis results. The quantity of co-processed biofuel produced during the relevant time period is calculated	Periodic reporting system. Reports, documentation on the determination of the bio-content. Reports on quantities of different inputs and outputs, calculation methodology for weighting factor and bio-yield.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		by multiplying the amount of calculated bio-input by the output specific conversion factor.				
02.07.009 (adjusted)	In the case where the bio-content is calculated using a calibrated energy balance method, verify that the calculation has been performed correctly.	Verify if the following procedure was followed to determine the bio-content and quantity of co-processed biofuel produced during the relevant time period: - Determine typical amounts of all relevant bio-based and fossil inputs and outputs of the simultaneous co-processing - Multiply the quantities of different inputs with respective lower heating values of inputs to determine energy content - Determine weighting factor of bio-based inputs by dividing energy content of sustainable bio-inputs by total energy content of all inputs - Apply weighting factor to outputs The bio-content is calculated by dividing the amount of calculated bio-output by the total amount of that output. Verify the bio-content using 14C laboratory analysis. The quantity of co-processed biofuel produced during the relevant time period is calculated by multiplying the bio-content by the total quantity of that output generated within the relevant time period.	Periodic reporting system. Reports, documentation on the determination of the bio-content Reports on quantities of different inputs and outputs, lower heating values, calculation methodology for weighting factor and bio-yield.			
02.07.011 (adjusted)	In the case where the bio-content is calculated using a yield model, verify that the calculation has been performed correctly.	Verify if the following procedure was followed to determine the bio-yield: · In an experimental set up determine specific outputs of	Periodic reporting system. Reports, documentation on the determination of the bio-content			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		varying bio/fossil input shares and typical losses (water, waste gases) · Based on that, determine amounts of incoming bio-based raw material as well as output amounts and typical fractions of outputs for a 100% bio-process · Calculate total bio-output by subtracting losses of the 100% bio-process from the total bio-based input The bio-yield is calculated by dividing the amount of calculated bio-output by the amount of bio-input.	Reports from experimental set ups or testing on quantities of different inputs, outputs and losses of varying bio/fossil input shares, calculation methodology for bio-yield			
02.07.012 (adjusted)	In case that c) bio-yield is determined by 14C analyses, verify that the calculation has been performed correctly.	Verify, whether the following approach was followed: · 14C analysis of a known raw material mixture of bio-based and fossil origin · 14C analysis of the respective product pool of the known input mix; either in experimental tests or, if possible, in daily operations · Bio-yield based on calibrated 14C results: Divide amount of bio-product according to 14C analysis by the amount of bio-based inputs according to 14C analysis · Under certain conditions (e.g. for certain inputs like municipal solid wastes or tires) it might also be possible to do 14C analysis for the outputs only and use the resulting fraction of bio-based products during daily operations. Verify whether 14C measurements have been repeated under different conditions (e.g. different shares of bio-based inputs) in order to adapt overall bio-yield for different bio/fossil input ratios.	Periodic reporting system. Reports, documentation on the determination of the bio-content Continuous 14C analyses for feedstock mixture of biobased and fossil origin and respective product pool			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
02.07.014 (added)	Did the economic operator reported on any inaccuracies in their measurements? How was this documented?	Verify the documentation on the sampling and measurement regime? Is a detailed documentation available? How were "outliners" taken into account? Are the measurements plausible? Does the company has procedures/ guidelines for sampling/ measuring in place? Verify, if the detection limit of the testing method selected is sufficient to determine the bio-content. Verify information from the economic operator and the testing organisation.	Documentation from test results on detection limits. Data on sampling/ measurement regime. Documentation on outliners.			
02.07.015 (added)	Did the economic operator ensure that the detection limit of the testing method selected effectively measure the expected share in the final fuel?					
02.07.017 (added)	In case of co-processing bio-genic hydrogen (e.g. from steam reforming of biomethane), is documentation in place that the hydrogen: A) has not been counted as renewable energy elsewhere (no double-counting) AND b) is incorporated in the final product? Is the share of biogenic hydrogen quantified in the final product (e.g. via elemental analysis)?	Verify, if the hydrogen is certified under ISCC EU or any other recognized standard (PoS). Are documents in place (e.g. from supplier or producer; self-declaration; statements, certificates) proving that the hydrogen has not been accounted? Does the production process ensure that the hydrogen (atoms) are incorporated in the final biofuel? Element analysis can be used to quantify hydrogen in the material.	Documents/ certificates/ statements from hydrogen supplier. PoS for biogenic hydrogen. Information on the production process (e.g. chemical reaction). Analytical analysis from independent labs.			
03.	**Mass Balance**					
03.01.	**General Requirements (to be completed for main and sample audits)**					
03.01.002 (adjusted)	Is it ensured that each mass balance has a period of three months (for all economic operators except producers and first gathering points of agricultural or forest biomass)?	Check that all mass balances have a period of three months.	Start and end dates of the mass balance periods			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
03.01.004 (adjusted)	Applicable for First Gathering Points and Central Offices of agricultural or forest biomass only: Is it ensured that each mass balance has a period of 12 months?	Check that all mass balances have a period of 12 months.	Start and end dates of the mass balance periods			
03.01.006 (added)	Are there no gaps between the mass balance periods?	Mass balance periods shall be continuous in time, i.e. gaps between mass balance periods shall not occur. Even for periods in which no movement of sustainable material occurs, mass balances have to be kept.	Start and end dates of the mass balance periods			
03.01.007 (added)	Are the start and end dates of the mass balance periods clearly documented?	The start and end date must be clearly documented. Note: The start and end date of the mass balance periods shall be aligned with the four quarters of the year or, in case of a 12-months mass balance period with the calendar year. Alternatively, economic operators may use the economic year that they use for bookkeeping purposes or another starting point provided that this choice is clearly indicated and applied consistently. Any changes in the starting date of a mass balance period must be clearly documented by the economic operator and must be reported to the certification body before the adjustment.	Start and end dates of the mass balance periods, communication to certification body in case of changes to the starting date			
03.01.008 (added)	Are the mass balances kept strictly site specific?	Verify if the mass balances are operated at the level of a geographical location, logistical facilities or interconnected infrastructure (e.g. transmission or distribution infrastructures) with precise boundaries within which the materials can be mixed. This also applies to the mass balances that must be kept for external	Mass balances with indication for which site they are kept, list of external storage facilities and/or dependent collecting points, if applicable			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		storage facilities or dependent collecting points				
03.01.009 (added)	For mass balance for gas and gaseous fuels injected in the grid: Is it ensured that there were no deficits in the mass balance within the mass balance periods?	Within a mass balance period it is generally possible to go short, i.e. to sell more material as sustainable than is available given that at the end of the mass balance period the sum of batches with corresponding sets of sustainability characteristics added to and withdrawn from the mixture is balanced. For mass balances for gas and gaseous fuels injected in a transmission and distribution infrastructure such deficits (i.e. going short) must not occur. Verify that at no point within a mass balance period more sustainable material was sold than was available.	Mass balance, sustainability declarations, Amount of available sustainable material was always equal or higher than amount of forwarded sustainable material within a mass balance period			
03.01.011 (added)	Are separate mass balances in place for materials, intermediate products or fuels that cannot be considered being part of a mixture?	Verify if separate mass balances are in place for materials that cannot be considered as being part of a mixture. Materials can be considered to be part of a mixture if: - Final fuels are physically mixed in a container, at a processing or logistical facility, or at a transmission and distribution infrastructure (e.g. gas grid) or site - Raw materials or intermediate products that are not physically identical or part of the same product group can only be considered to be part of a mixture if they are mixed for the purpose of further processing (i.e. the physical mixing of raw materials at	Separate mass balances for materials that cannot be considered being part of a mixture, Information on materials, including information on raw material, sustainability declarations or related delivery documents, documentation that materials are physically mixed on site, documentation that mixed materials are further processed (where applicable)			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		the fuel production plant for the purpose of producing biofuels, bioliquids or biomass fuels). This is only applicable for processing units where processing units where fuel is produced - The raw materials or fuels are physically identical or belong to the same product group and are stored within the boundaries of the mass balance (i.e. in the same processing or logistical facility or interconnected infrastructure). In this case they do not necessarily have to be physically mixed				
03.01.012 (added)	In case materials are kept together in a mass balance they belong to the same product group: Do the materials fulfil the conditions so that they can be considered belonging to the same product group?	The following conditions have to be fulfilled so that raw materials, intermediate products or fuels can be considered to belong to the same product group: - The materials must be subject to the same rules for determining the contribution of biofuels, bioliquids and biomass fuels towards the Member State targets for renewable energy (such as food/feed crops, intermediate/cover crops, materials with high iLUC-risk), materials listed in Annex IX Part A RED II, materials listed in Annex IX Part B RED II - In case of raw materials, intermediate products, biofuels, bioliquids and non-gaseous (i.e. solid) biomass fuels they must have similar physical and chemical characteristics and similar heating values				

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		- In case of gaseous biomass fuels and LNG they must have similar chemical characteristics				
03.01.022 (added)	Was the assignment of sustainability characteristics to outgoing batches of material done correctly?	Verify if the assignment of sustainability characteristics to outgoing batches of material was done correctly. It must be ensured that the sets of sustainability characteristics are not split. Assigning sets of sustainability characteristics to outgoing batches in a flexible manner is only possible when materials can be considered to be part of a mixture. See Annex I of ISCC EU Document 203 "Traceability and Chain of Custody" for scenarios of assigning sustainability characteristics	Mass balance calculation, sustainability declarations/proofs of sustainability for outgoing batches of material			
03.01.023 (added)	In case biofuels, bioliquids or biomass fuels are blended with fossil fuels, is it ensured that the amount of sustainable material assigned to the blend corresponds with the physical share of the bio-based fuel in the blend?	When biofuels, bioliquids or biomass fuels are blended with fossil fuels, the information about the sustainability and GHG emissions saving characteristics assigned to the blend shall correspond to the physical share of the bio-based fuels in the blend (does not apply in case biomethane taken from the grid). Verify that for no more fuel the sustainability characteristics have been assigned than bio-based fuel is physically in the blend.	Outgoing sustainability declarations, delivery documents about the entire delivery of the blend, contracts, weighbridge tickets			
03.01.024 (added)	In case batches of sustainable fuels were delivered to an uncertified economic operator, did the material booked out of the mass balance correspond to the physical nature of the material delivered?	When a batch of sustainable raw material, intermediate product or fuel is delivered to an economic operator that is not participating in a voluntary scheme or national scheme the batch with the respective set of sustainability characteristics and quantity must be withdrawn from the mass	Mass balance, outgoing delivery documents, contracts, weighbridge tickets			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		balance. The type of material booked out of the mass balance must correspond to the physical nature of the raw material, intermediate product or fuel that was delivered, i.e. a flexible assignment of sets of sustainability characteristics to the outgoing batch is not possible.				
03.01.025 (added)	In case batches of sustainable fuels were used to comply with an obligation placed on a fuel supplier in a member state booked out of the mass balance (applicable for the quota obliged fuel supplier in a EU Member State?	Verify if a batch of fuel that was used to comply with an obligation placed on a fuel supplier by a Member State, it shall be considered to be withdrawn from the mixture, i.e. it must be booked out of the mass balance.	Mass balance, documentation on fulfilling of the quota with the competent Member State authority			
03.01.026 (added)	In case of a transfer of sustainability characteristics from biomethane to Bio-LNG on a mass balance basis, were plausible conversion factors and GHG emissions considered that would have occurred in case of a liquefaction? (Note: applicable for Bio-LNG plants or LNG-Terminals).	Verify if plausible conversion factors are applied. Verify if plausible GHG emissions are applied. Note: The quantity of Bio-LNG or biomethane that can be claimed from a plant is limited to the amount that can (physically) be processed by the plant. Note: The quantity of Bio-LNG or biomethane that can be claimed is limited to the amount that can (physically) be processed or received.	Mass balance, conversion factor, GHG value, incoming and outgoing sustainability declarations			
03.02.	**Processing Unit and Final Product Refinement – Additional Requirements**					
03.02.019 (added)	In case biomethane is further processed into other fuels (e.g. biomethanol): Is an appropriate mass balance is in place for the bio-based content that enters and leaves the process?	Verify if an appropriate quantity booking keeping (mass balance) is in place that cover the amount of bio-based content that is entering and leaving the process. If biomethane is sourced via a direct connection to a biomethane plant, verify that the capacity of biomethane coming from the biomethane plant is	Quantity bookkeeping, mass balance, incoming and sustainability declarations, delivery documents, conversion factors, information of received biomethane via direct connection			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		consistent with the amounts of biomethanol assigned as sustainable by the producer. It must also be ensured that the biomethane is not claimed by another economic operator.				
03.03.	**Processing Unit - Biogas Plant**					
05.	**Greenhouse Gas Emissions**					
05.01.	**Processing Unit Requirements**					
05.01.011 (added)	Do the emission factors taken from databases and literature comply with the ISCC requirements and does the input data fit the process (e.g. emission factor of heat production fits fuel and type of heating system, correct units)?	Emission factors shall be based on Regulation (EU) 2022/996, ISCC 205 or other official sources (if available), LCA Databases such as Ecoinvent, peer reviewed literature or individually calculated or measured (e.g. LHV could be measured through laboratory analyses) may be used as well, as long as the methodology for the GHG calculation complies with the methodology set in the RED II and is verifiable during the audit or the supplier of the EF/LHV is ISCC/ISO certified. For emission factors used from other literature sources than ISCC 205 or the Regulation (EU) 2022/996, it shall be guaranteed that direct and indirect emissions were included (e.g. emissions of burning of process material and all upstream emissions). The use of alternative values must be duly justified. In case alternative values are chosen, this must be flagged up in the documentation of the calculations in order to facilitate the verification by auditors.	Emission factors used, Regulation (EU) 2022/996, ISCC 205 document, other sources used			
05.01.021 (added)	Have emissions of depots and filling stations been included in the GHG calculation?	The emissions of depots and filling stations may be calculated using the data provided by the JRC	Emissions of depots and filling stations			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		(European Commission, Joint Research Centre, Padella, M., O'Connell, A., Giuntoli, J. et al., Definition of input data to assess GHG default emissions from biofuels in EU legislation – Version 1d – 2019, Publications Office, 2019, https://data.europa.eu/doi/10.2760/69179.) The provided values (depot: 0,00084 MJ/MJ fuel, filling station: 0,0034 MJ/MJ fuel) must be multiplied by the appropriate national electricity EF from the Regulation (EU) 2022/996.				
05.02.	**First Gathering Point, Central Office and Collecting Point Requirements**					
05.02.003	In case company applied NUTS2 values or NUTS2 equivalent values: Is it ensured that the GHG values for incoming materials comply with ISCC requirements?	If NUTS2 values or NUTS2 equivalent values are applied, verify the correct application (e.g. by checking if NUTS2 values are available and recognized by the EC (i.e. approved through an Implementing Regulation). Only NUTS2 values or values from equivalent regions in third countries that have been recognised by the European Commission as being accurate can be applied. Verify the location of agricultural production, and if the correct NUTS2 value for that location or the highest NUTS2 value for the respective crop of the EU member state or third country has been used	Documentation GHG value, NUTS2 report of Member State (or recognized report of NUTS2 equivalent values by third countries) and respective NUTS2 value, which is applicable for feedstock.			
05.03.	**Trader, Trader with Storage, Storage Facilities, Final Product Refinement and Logistic Centres**					
05.04	**Energy producers using biomass fuels and bioliquids**					

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
05.04.003 (added)	If biogas is intended for transport sector or the intended use is not known: Have emissions for compression been added to the GHG calculations?	A default value of 4.6 gCO_2eq/MJ, or a value based on an actual calculation must be added for compression in case the intended market is transportation or if the market is unknown. Verifiy if this is was correctly applied.	Emissions for compression have been added			

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

Mandatory Improvement Measures									
No.	No. of Requirement	Non-Conformity/ Finding	Category of non-conformity/finding[2]			Action/Measure	Implementation of Mandatory Measure until when (within 40 days)	Measure implemented	
			Minor NC	Major NC	Critical NC			No	Yes
1									
2									
3									
4									
5									
6									

Place, Date, Signature Auditor

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

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

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