

## ISCC EU Gap Audit Procedure Point of Origin

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

- This gap audit procedure must be used for ISCC EU audits as of 1<sup>st</sup> 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 audit procedure prevail and must be verified.

|   |   |  |
|---|---|--|
| <b>00.</b>  | <b>Basic Data</b>   |  |
| <b>00.00.</b>   | <b>Certification Body</b>   |  |
| 00.00.001   | Name of Certification Body  |  |
| <b>00.01.</b>   | <b>Operational Unit (Point of Origin that is subject to the audit)</b>  |  |
| 00.01.001   | Company Name  |  |
| 00.01.002   | Street  |  |
| 00.01.003   | Street number   |  |
| 00.01.004   | Postal code   |  |
| 00.01.005   | Place   |  |
| 00.01.006   | Country   |  |
| 00.01.024   | ISCC Registration number*   |  |
| <b>00.02.</b>   | <b>Audit Specific Data</b>  |  |
| 00.02.001   | Name of Lead Auditor  |  |
| 00.02.002   | Name(s) of further auditors of the team   |  |
| 00.02.003   | Date of the Audit   |  |
| 00.02.018 (adjusted)                                      | What is the risk level with respect to the intentional production and/or a false declaration of waste and residues (risk that products are falsely claimed to be waste or residues)?* | <input type="checkbox"/> Regular (risk level 1.0)<br><input type="checkbox"/> Medium (risk level 1.5)<br><input type="checkbox"/> High (risk level 2.0)  |
| <b>00.04.</b>   | <b>Point of Origin Requirements</b>   |  |
| 00.04.001   | Category of Point of Origin   | <input type="checkbox"/> Company or Business (e.g. restaurants, industrial operations, other than refinery)<br><input type="checkbox"/> Refinery <sup>1</sup><br><input type="checkbox"/> Palm Oil Mill<br><input type="checkbox"/> Private Households<br><input type="checkbox"/> Public Containers<br><input type="checkbox"/> Public or Communal Collection Sites<br><input type="checkbox"/> Landfill Operations |
| 00.04.003 (added)   | Has the auditor verified that the operational unit is not included in the list of Points of Origin excluded from certification as published on the ISCC website?                      | <input type="checkbox"/> yes<br><input type="checkbox"/> no  |
| <b>Specific Data for Palm Oil Mills (POM)<sup>2</sup></b> |   |  |

<sup>1</sup> 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)

<sup>2</sup> Please see the ISCC Guidance Document for the Audit of Wastes and Residues from Palm Oil Mills for further information

\* Not relevant for sample audits

| No.                     | Requirements   | Verification guidance   | Evidence/ Documents  | Findings | Conformity |    |
|-------------------------|--|---|--|----------|------------|----|
|                         |  |   |  |          | Yes        | No |
| 01.                     | Management System  |   |  |          |            |    |
| 01.01.                  | General Requirements (not applicable for points of origin audited as part of a sample)   |   |  |          |            |    |
| 01.01.012<br>(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<br>(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<br>(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.<br>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.<br>The failure to respond to ISCC Communication and/or take action if requested to so will be treated as major non-conformity.<br>Verify if the concept and importance of ISCC System Updates is understood by the System User.<br>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") | Conformation by relevant personnel, system updates received by email and further internal distribution to relevant personnel (if applicable) |          |            |    |
| 06.                     | Point of Origin  |   |  |          |            |    |
| 06.01.                  | General Requirements Point of Origin (for main and sample audits)  |   |  |          |            |    |
| 06.02.                  | Requirements for Company/ business (commercial points of origins), including Palm Oil Mills generating PKS and EFB, Public/ communal collection centre (for main and sample audits)  |   |  |          |            |    |
| 06.02.010<br>(added)    | In case of brown grease/trap fat: Is appropriate device in the wastewater treatment in place to collect the material?  | Brown grease is oil, fat and grease that is recovered from sink and drain grease traps. Verify if grease traps or grease interceptors are in place to collect the oil, fat and grease from the  | Grease traps or grease interceptors are in place   |          |            |    |

| No.                  | Requirements   | Verification guidance  | Evidence/ Documents  | Findings   | Conformity |    |
|----------------------|--|--|--|--|------------|----|
|                      |  |  |  |  | Yes        | No |
|                      |  | wastewater in the, e.g. restaurant or food processing plant.<br>Note: Material removed/recovered from the sewage system cannot be considered as brown grease/trap fat.   |  |  |            |    |
| 06.03.               | <b>Requirements for Public containers (for main and sample audits. Not applicable for other types of Points of Origin)</b>   |  |  |  |            |    |
| 06.04                | <b>Requirements for Palm Oil Mills (POM) generating POME oil, PPF oil and/or EFB oil (for main and sample audits). Not applicable for other types of Points of Origin</b>                    |  |  |  |            |    |
| 06.05.               | <b>Traceability (only applicable for individually certified Points of Origin, not relevant for sample audits)</b>  |  |  |  |            |    |
| 06.05.007<br>(added) | If cross-checking of sustainability claims was applied in the framework of the audit, has the cross-checking of documents confirmed that sustainability declarations were issued accurately? | Upon request by the Certification Body, the System User shall be obliged to immediately enable the cross-checking of the accuracy of sustainability claims. This includes the evidence for individual deliveries of sustainable material, such as sustainability declarations or delivery documents, received from suppliers or sellers, subcontractors and provided to recipients or buyers. The Certification Body is entitled to request the corresponding evidence directly from the suppliers or sellers, subcontractors and from the recipients or buyers of the System User. See ISCC EU Document 201 "System Basics" chapter 4.2.2 for further information.  | Sustainability declarations, delivery documents, relevant correspondence (e.g. emails) | <b>Indicate specifically which delivery notes, sustainability declarations or proofs of sustainability have been verified during the cross-checking (e.g. statement of unique document number and date):</b> |            |    |
| 06.05.010<br>(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.<br>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 | Data entries in the Union database, audited data                                       | <b>Indicate deviations between data registered in the Union database and the audited data</b>  |            |    |



| No. | Requirements | Verification guidance   | Evidence/ Documents | Findings | Conformity |    |
|-----|--------------|---|---------------------|----------|------------|----|
|     |              |   |                     |          | Yes        | No |
|     |              | documents. Such discrepancies may be considered a major non-conformities identified in the audit report and may trigger a suspension of the certificate of the economic operator. |                     |          |            |    |

|                                       |                  |                |   |
|---------------------------------------|------------------|----------------|---|
| ISCC EU and ISCC PLUS Audit Procedure | Chain of Custody | Chapter No. 7: | Best Practices, Non-conformities and measures |
|---------------------------------------|------------------|----------------|---|

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

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

Place, Date, Signature Auditor

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

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

<sup>3</sup> Please see ISCC System Document 102 "Governance" (chapter 10) for further information on non-conformities and sanctions