



# Practical Implementation of ISCC and Audit Preparation

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# Certification Process

# ISCC cooperates with range of Certification Bodies that conduct audits on global scale



# ISCC Certification Process



## Certificates

- Are issued by the CB and are valid for one year
- Are specific per legal entity and site → one legal entity can have several registrations for different sites

## ISCC Fee Structure

### 1. Certification fee

- Issued per certificate
- Based on overall yearly turnover (sustainable and non-sustainable material)

### 2. Quantity fee

- Is to be paid per ton of product declared/sold as sustainable since the previous audit
- Reduced fee for members

Fees for ISCC certified System Users		
Type of fee	Classification	Fee
Certification fee*	< 3 Mill. € / year	200 €
	< 60 Mill. € / year	500 €
	< 150 Mill. € / year	700 €
	< 500 Mill. € / year	1.000 €
	> 500 Mill. € / year	2.000 €
Quantity-dependent fee**	First gathering points, individually certified farms, collecting points, individually certified points of origin, central offices, traders, individually certified FPR	0,01 € / mt
	Processing units	0,10 € / mt
	Logistic centers, individually certified warehouses	n/a
	Legal entities with ISCC Association membership (including fully owned subsidiaries)	20% reduction of total quantity fee
	Minimum quantity-dependent fee***	250 €

\*The **certification fee** is due once per issued certificate, irrespective of the number of scopes covered by certification. It is based on the total annual turnover in Euro (€) of the registered legal entity. The total turnover includes turnover of sustainable **and** non-sustainable material.

\*\*The **quantity-dependent fee** is to be paid for the amount of outgoing material declared by the System User as sustainable according to ISCC. It is due per certified scope, with the respective fee applicable to the quantities sold under that scope.

\*\*\*ISCC will invoice a **minimum fee** of 250 € in case the System User declares zero sustainable output material, or if the declared sustainable output amounts to less than 250 €. The minimum fee applies irrespective of a membership in the ISCC Association.

License Fees for Cooperating Certification Bodies	
Type of fee	Fee
Annual license fee for cooperation (per Certification Body and cooperation agreement) with ISCC	2.500 € / year
License fee per ISCC certificate issued by a cooperating Certification Body	200 € / certificate

Membership Fees for the ISCC Association (ISCC e.V.) (membership in the ISCC Association is not required to become certified)	
Fee Classification	Fee
NGOs, Research, GOs, other non-commercial organizations	250 € / year
Company with less than 10 Mill. turnover per year	500 € / year
Company with 10 Mill. - 50 Mill. turnover per year	1.000 € / year
Company with 50 Mill. - 250 Mill. turnover per year	2.000 € / year
Company with more than 250 Mill. turnover per year	3.000 € / year

Fees for ISCC licensees	
ISCC certified companies do not have to pay license fees	



# ISCC publishes all certificates and Summary Audit Reports on the ISCC website



**Valid Certificates**

Show 5 entries Search:


Status	Certificate ID	Certificate Holder	Scope*	Raw Material	Add-Ons**	Products	Valid From	Valid Until	Suspended	Issuing CB	Map	Certificate	Audit Report
	EU-ISCC-Cert-DE119-31231004	Biodiesel Argent BV, Amsterdam, Netherlands	FA, PO, CP, BP				2023-10-01	2024-09-30		ASG			
	EU-ISCC-Cert-DE105-86775805	Northern Partners Cooperative, Mendota, Illinois, United States	FG				2023-09-05	2024-09-04		CUJG			
	EU-ISCC-Cert-SE205-00000706	Biotisk Energier Netherlands BV, Rotterdam, Netherlands	TR				2023-09-04	2024-09-03		DNV			
	EU-ISCC-Cert-PL219-88960602	LUIS LEAL E FILHOS S.A., Arrifana, Portugal	PO, RE				2023-09-03	2024-09-02		CUP			
	ISCC-PLUS-Cert-IT206-829	DONGGUAN YIYI OPTICAL COMPANY LTD, jin he industrial area, zhangmutou town, dongguan, guangdong, China	TR				2023-09-02	2024-09-01		RINA			

Showing 1 to 5 of 9,276 entries (filtered from 50,034 total entries)

1 2 3 4 5 ... 1,856

valid expired withdrawn suspended

ISCC provides **key information** about System Users



Location of System Users is shown in **maps**



In addition, a **Summary Audit Report** is disclosed for every certificate holder





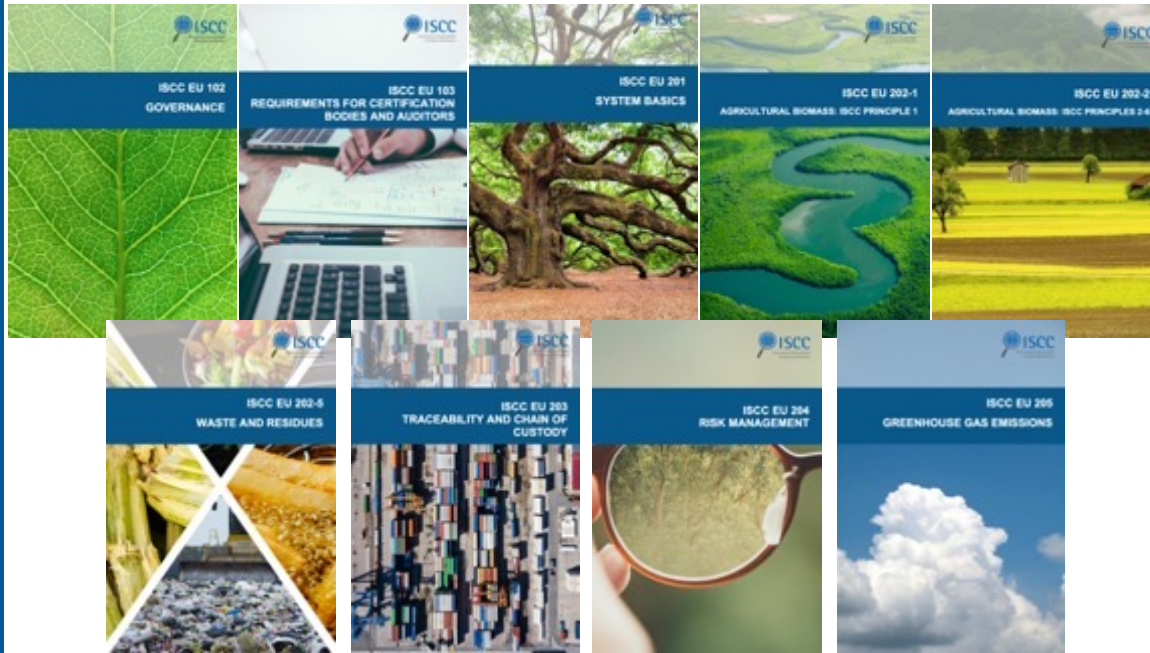
# System Documents for ISCC PLUS



# The System Documents build the basis for ISCC certification systems

## ISCC EU System Documents

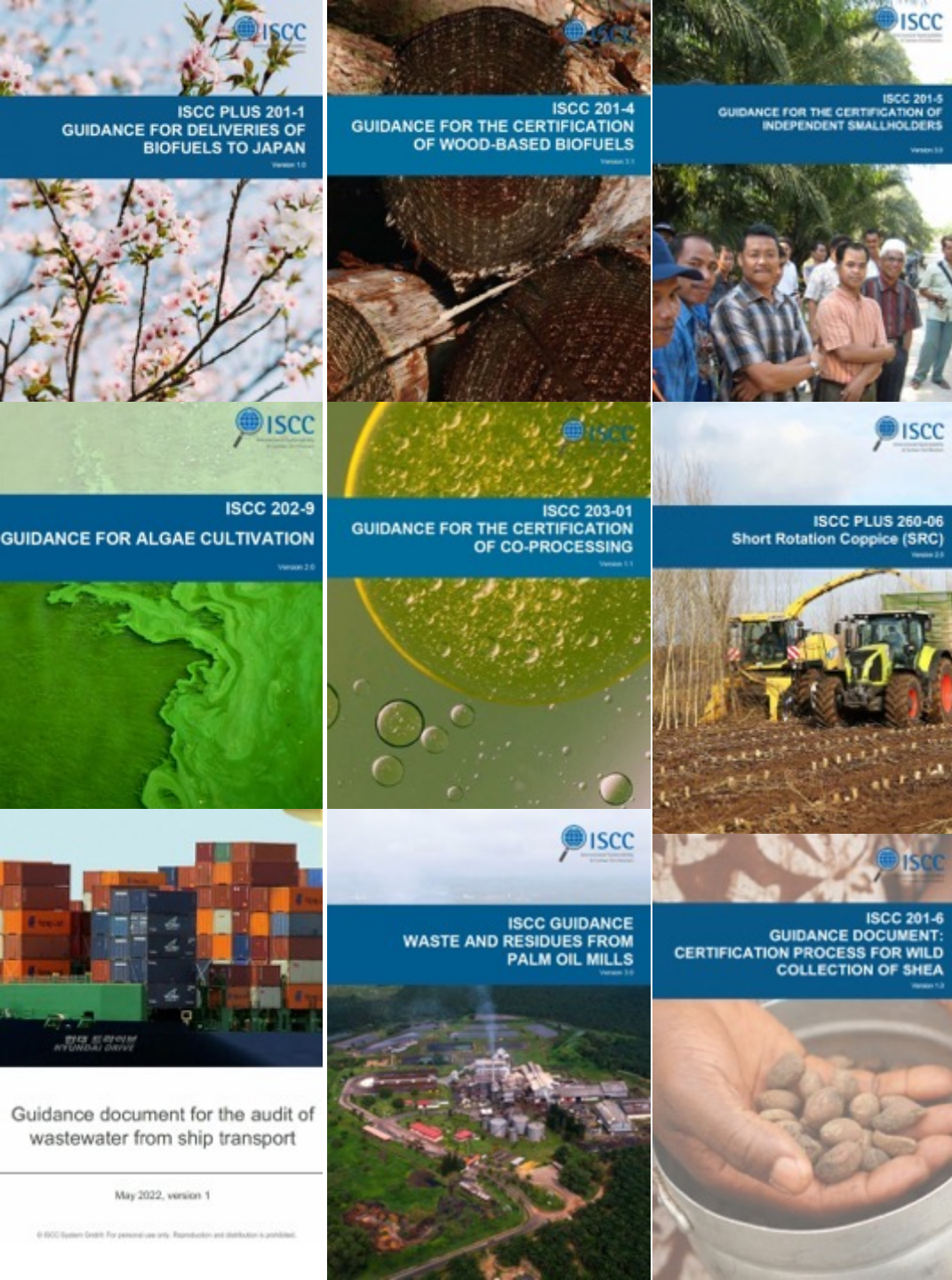
- Provide **certification requirements/processes**
- Relevance of each depends on **individual certification set-ups**



## ISCC PLUS System Document

- ISCC EU System Documents apply for ISCC PLUS
- The ISCC PLUS System Document describes the **specific differences** compared to ISCC EU





# ISCC provides further Guidance Documents for specific certification scenarios

**i** ISCC Guidance Documents provide requirements for the certification of particular materials or processes

**!** These guidelines are – **if applicable** – as **mandatory as the System Documents**

**📄** The Guidance Documents therefore **supplement the ISCC System Documents**



Certification · ISCC Documents · ISCC System Updates

## Regular Updates about Changes of the ISCC System

# ISCC System Updates

ISCC System Updates inform about changes of the system

### > [4 January 2024](#)

ISCC EU: Updated ISCC EU System Documents; ISCC PLUS: Not Affected by the Revised ISCC EU 203 Traceability and Chain of Custody System Document

### > [19 December 2023](#)

Update in NUTS 02 Values, Update on the Union Database (UDB)

### > [18 December 2023](#)

Clarification on Recertification Audits in Case of Changing Scope, Clarification on the Requirement of Individual Certification as Point of Origin for Palm Oil Mills and Refineries, ISCC EU: Postponement of Implementing Accreditation Requirements for Certification Bodies, ISCC Credit Transfer System in Public Consultation Phase, Update of ISCC CORSIA Certification System

### > [8 December 2023](#)

Launch of the ISCC HUB: Key features of the ISCC HUB, Updated ISCC Site Information template and Sourcing Contact Information template in the ISCC HUB

# ISCC System Updates


- System updates contain important clarifications and information on adjustments of the system and are sent via email
- CBs, auditors and System Users must keep up to date with all system updates
- Updates are available on the ISCC website
- Updates are complementary to ISCC system documents and procedures
- The contact person of System Users and CBs shall forward updates to all relevant members of staff within their organization



## Audit Process

# Document Checklists and Audit Procedures facilitate audit preparation and performance

## Document Checklists




Required documentation for ISCC PLUS Certification

Company and address of site to be certified:

Contact person and contact details:

No.	Required documents, information, evidence	Existing		Name of document / findings / gaps / further comments (please fill in)
		No	Yes	
<b>Production site data</b>				
1	ISCC registration number (provided by ISCC after successful registration)			
2	Latest and signed ISCC terms of use. Check: <a href="https://www.iscc-system.org">https://www.iscc-system.org</a>			
3	Operating permit			
4	Layout plan of production unit (including storage capacity for all relevant material/products)			
5	Description of the internal production processes			
6	Production reports, including all conversion factors/ yields from sustainable input materials to sustainable outputs and co-products			
7	Organization chart and responsibilities related to ISCC requirements (traceability, mass balance, if applicable: GHG emissions)			
8	Documentation of quality management system (overall and with respect to ISCC requirements on traceability, mass balance)			
9	Documentation of trainings (training, execution and reports) with respect to ISCC requirements			
10	Internal audit results			
11	Contracts with subcontractors (if applicable)			
<b>Data on suppliers and incoming raw material</b>				

## Audit Procedures



ISCC EU and ISCC PLUS Audit Procedure for Chain of Custody

No.	Chapter	Remarks	Risk level	Audit intensity
0.	Basic data	Basic data of the operational unit to be audited	Not applicable	
1.	Management system	Risk assessment according to ISCC 102 and 204	Not applicable	
2.	Traceability	Within Chapters No. 2, 3 and 4 the risk of a flawed documentation has to be evaluated. The risk level determines the audit intensity	High	The documents of three successive months should be checked completely
3.	Mass Balance		Medium	The documents of one month should be checked completely and random samples should be taken from three successive months
4.	Physical Segregation		Regular	Documents taken from random samples of three successive months should be checked
5.	Greenhouse Gas Emissions		Not applicable	ISCC EU: Mandatory ISCC PLUS: Only applicable in case the voluntary add-on "GHG Emissions" is applied
6.	List of Best Practices, Non-conformities 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 System Documents and contain all relevant certification requirements
- The audit procedures are a crucial tool to facilitate consistent and comparable verification of ISCC requirements during ISCC audits (note: for auditors the audit procedures are integrated in the Audit Procedure System (APS) which is mandatory for auditors to be used in audits)
- System Users can use the audit procedures to conduct their internal assessments, for internal trainings 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
- The current version (v3.0) is a review in the framework of the recognition of ISCC EU under the Directive [EU] 2018/2001 (in the document referred to as RED II). The ISCC PLUS requirements have also been reviewed to reflect adjustments of the system
- 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 First Gathering Points, Central Offices, Collecting Points, Processing Units, Final Product Refinement units, Logistic Centres, Warehouses and Traders. The procedure is also applicable for sample audits of storage facilities and dependent collecting points
- Depending on the type of operational unit audited, some (sub-)chapters are not or only partly relevant. This is clearly marked in the headline of each sub-chapter
- If a requirement is not applicable for a specific audit, it must not be answered (can be marked as not applicable)
- For relevant requirements, the conformity has to be marked with „yes“ (conformity) or „no“ (non-conformity). If indicated, detailed information must be provided in the column "finding"

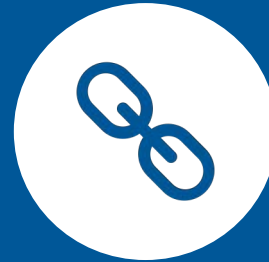
# ISCC provides Audit Procedures tailored to specific certification scopes



**Farms and Plantations**



**Points of Origin**



**Chain of Custody  
(all other scopes)**



**Forest Biomass  
principles 2-6**

- **Audit Procedures contain chapters on Basic Data, Management System, Traceability, Mass Balance and Physical Segregation**
- **Sub-chapters contain scope specific requirements**
- **Audit Procedure Document can also be used by businesses to prepare for the audit**

# Prior to ISCC Audit



Implementation of management system



Internal audit/inspection/assessment



Appointing employees responsible for implementation, verification and updating of the ISCC requirements at all critical control points



Training of employees at critical control points



Review of internal audit report by the management



# Add-ons can be implemented voluntarily and apply on top of the System and Guidance Documents



- 202-03 SAI GOLD\*



- 202-04 Food Security Standard



- 205-01 GHG emissions



- 205-02 Consumables - Consumption of Water, Fuels, Electricity



- 205-03/04 Non GMO\*\*



- 205-06 Electricity and Heat from Biogas

\* Only relevant for food sector

\*\* GMO add-ons are split up: "[205-03 Non GMO Food / Feed](#)" and "[205-04 Non GMO Technical Markets](#)"

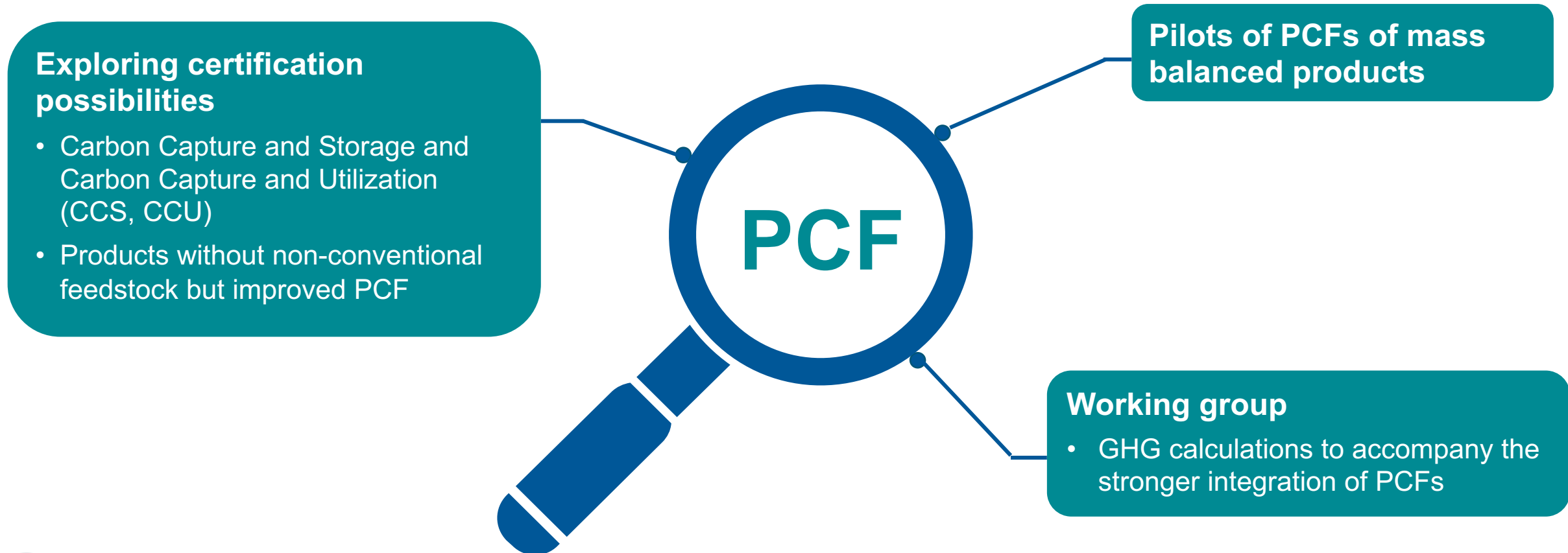


# GHG Add-on under ISCC PLUS

Companies can integrate their carbon footprint by applying the “GHG Emissions” Add-on.

The calculation methodology is stated in the ‘ISCC EU 205 Greenhouse Gas Emissions’ and ‘ISCC PLUS’ system documents.

# ISCC PLUS also aims to stronger integrate product carbon footprints (PCFs)





# Based on severity, non-conformities are classified by auditors

## Minor non-conformities, e.g.

- Lack of documentation and information requirements
- Insufficient implementation of ISCC requirements into the management system

## Major non-conformities, e.g.

- Issuance of SDs despite no valid certificate
- False declaration or relabelling of material or products
- Provision of false GHG information
- Making false claims with a direct reference to ISCC

## Critical non-conformities, e.g.

- Intentional violation of ISCC requirements (fraud)
- Missing cooperation in the ISCC Integrity Programme or in surveillance audits
- Violation of ISCC Principle 1



# ISCC Integrity Assessments

- Complete audits or specific focus (CoC, GHG etc.)
- ISCC Integrity Auditors
- Choice of Candidates
  - Randomly / risk basis after risk evaluation
  - Complaints
  - Report of non-conformity or fraud
- On a global scale
- On-site/remote
- Results documented in Audit Report
- Consequences: Conditions for recertification, sanctions (e.g. suspension, withdrawal of certificate)

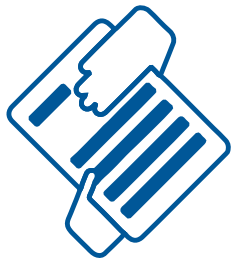
# ISCC PLUS Certificates and certified materials



- ISCC certificates are site-specific and confined to spatial and legal boundaries
- To ensure traceability along the supply chain, **each defined system element needs to be certified**



- Products (intermediate/final) produced with ISCC Compliant input materials are called ISCC compliant/ISCC certified materials
- Only the materials that are in the ISCC List of Eligible Materials can be certified
- System users disclose the sustainable material handled in the certificate annex



- Sustainability information of certified materials are forwarded via sustainability declarations
- Correctness of the sustainability information and other delivery details are verified during the audits



# ISCC PLUS Self-Declaration

- ISCC PLUS self-declaration/self assessment farm/plantation EU
- ISCC PLUS self-declaration/self assessment farm/plantation Non EU
- ISCC PLUS self-declaration/self assessment Add-ons
- ISCC PLUS self-declaration/self assessment non-conformity list
- ISCC PLUS self-declaration for waste and residues
- ISCC self-declaration for CO2
- ISCC PLUS statement biomethane
- ISCC PLUS self-declaration/self assessment forest sourcing area
- ISCC EU and PLUS self-declaration for collection croton
- ISCC EU and PLUS self-declaration for the FSS Add-On
- ISCC PLUS self-declaration for FPR group certification



- In case of Group Certification Approach
- Can be issued yearly or monthly
- Allows ISCC Audits for the sites



# ISCC PLUS Sustainability Declaration



## Mandatory:

- Information on supplier and recipient
- Unique number
- Type of product raw material category
- Chain of custody option
- Mass balance option
- Indication of chemical or mechanical recycling operations
- Indication of pre-/post-consumer material
- Compliance with ISCC sustainability requirements/ waste/residue status
- If Add-ons are used relevant information
- **Voluntary:**
  - Type of feedstock
  - Country of origin

- **Timely issuance**
- **Complete and consistent**
- **Certification in place**
- **SD per sustainable characteristic**



# Thank you!

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