

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	Application of default values, disaggregated default values or actual values	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 EU and PLUS 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 and 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 or adjusted are marked as such. Minor amendments, e.g. change of order, corrections of phrasings and spelling mistakes, are not listed
- The Renewable Energy Directive (EU) 2018/2001 is the document referred to as RED II. The Implementing Regulation (EU) 2022/996 on rules to verify sustainability and greenhouse gas emissions saving criteria and low indirect land-use change-risk criteria is referred to as Regulation (EU) 2022/996
- 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"
- Every "no" must be explained in the column "findings" and requires the definition of corrective measures (chapter 6)
- Every chapter and requirement has a unique number (due to technical reasons the numbering may not be continuous)
- Reference to ISCC documents always refer to the latest version that is available on the ISCC website
- If a question requires the statement of sustainable materials, the wording of the ISCC Lists of Material must be applied

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		
00.01.007	Geo Coordinates: Latitude in decimal degrees (according to WG S84 coordinate system)	(Example: 50.941218)	
00.01.008	Geo Coordinates: Longitude in decimal degrees (according to WG S84 coordinate system)	(Example: 6.958337)	
00.01.009	ISCC System ¹	<input type="checkbox"/> ISCC EU <input type="checkbox"/> ISCC PLUS	
00.01.010	ISCC Contact Person 1: Salutation* ²		
00.01.011	ISCC Contact Person 1: Last Name*		
00.01.012	ISCC Contact Person 1: First Name*		
00.01.013	ISCC Contact Person 1: Phone*		
00.01.014	ISCC Contact Person 1: E-Mail*		
00.01.015 (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	
00.01.016 (added)	ISCC Contact Person 2: Salutation*		
00.01.017 (added)	ISCC Contact Person 2: Last Name*		
00.01.018 (added)	ISCC Contact Person 2: First Name*		
00.01.019 (added)	ISCC Contact Person 2: Phone*		
00.01.020 (added)	ISCC Contact Person 2: E-Mail*		
00.01.021	Contact details (e.g. email, phone) of relevant department within the company*		
00.01.022	Type of Operation/ Scope to be audited	<input type="checkbox"/> First Gathering Point <input type="checkbox"/> Logistic Centre <input type="checkbox"/> Trader <input type="checkbox"/> Collecting Point <input type="checkbox"/> Warehouse <input type="checkbox"/> MTBE Plant	<input type="checkbox"/> ETBE Plant <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"/> Dependent Collecting point

¹ This applies to the currently applicable versions of the System Documents as available on the ISCC Website

* Only relevant for main audits. Information requirements in the chapter "Basic Data" marked with an asterisk (*) are not relevant for sample audits

² 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

			<input type="checkbox"/> Final Product Refinement
00.01.023	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 ³ <input type="checkbox"/> audited as part of a sample as a national trade office/limited risk distributor (LRD)	
00.01.024 (moved)	Voluntary Add-ons (if applicable)*	<input type="checkbox"/> No add-ons applied <input type="checkbox"/> GHG Emissions <input type="checkbox"/> Food Security Standard (FSS) <input type="checkbox"/> Consumables <input type="checkbox"/> Non-GMO for Food and Feed <input type="checkbox"/> Non-GMO for Technical Markets <input type="checkbox"/> Electricity and Heat from Biogas Plants <input type="checkbox"/> EN 15343 (only for ISCC PLUS)	
00.01.025	ISCC Registration Number*		
00.01.026	Recertification*	<input type="checkbox"/> yes <input type="checkbox"/> no	
00.01.027	Year of initial ISCC certification*		
00.01.028	Is the date of the previous audit on/after September 1st, 2022?	<input type="checkbox"/> yes <input type="checkbox"/> no	
00.01.029	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.*		€
00.01.030	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	

Note: Under ISCC EU sampling of dependent collecting points is not possible. This means that all dependent collecting points have to be subject to an audit

		<input type="checkbox"/> Trader with storage <input type="checkbox"/> Final Product Refinement
00.01.031	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*	<p>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.)</p> <p>In this example the full format of the NTR ID will be either DE_TRD_RGSTR_CD123456789, or DE_VAT_CD123456789.</p>
00.01.032	Is the invoicing contact the same as the company contact details above?*	
00.01.033	Invoicing contact: Company name*	
00.01.034	Invoicing contact: Street*	
00.01.035	Invoicing contact: Street no.*	
00.01.036	Invoicing contact: City, place*	
00.01.037	Invoicing contact: Postal code*	
00.01.038	Invoicing contact: Country*	
00.01.039	Invoicing contact: Company VAT*	<p>Value-added tax number. Relevant for EU-based companies handling invoicing. Write NA if the invoicing company is not based in the EU.</p> <p>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.</p>
00.01.040	Invoicing contact person: Salutation*	
00.01.041	Invoicing contact: First name*	
00.01.042	Invoicing contact: Family name*	
00.01.043	Invoicing contact: Email*	
00.01.044	Invoicing contact: Phone number (office)*	Including country code.
00.01.045	Additional email addresses for processing invoices*	Write NA if the company has no extra email account for receiving invoices
00.01.046	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
00.02. Audit Specific Data		
00.02.001	Name of Lead Auditor	
00.02.002	Name(s) of further auditors of the team	
00.02.003	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

00.02.004	Date of the Audit	
00.02.005 (adjusted)	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:
00.02.006	Name(s) of company representative(s) present during the audit	
00.02.007	Is the operational unit using relevant service providers or sub-contractors?*	<input type="checkbox"/> yes <input type="checkbox"/> no
00.02.008	Name(s) of relevant service providers/ sub-contractors*	
00.02.009	What GHG option(s) are used for the outgoing sustainable material? (ISCC PLUS: Only applicable if the voluntary add-on "GHG Emissions" is applied)	<input type="checkbox"/> Total default value <input type="checkbox"/> Disaggregated default value <input type="checkbox"/> Actual GHG value <input type="checkbox"/> NUTS2 value or "NUTS2-equivalent" value
00.02.010 (added)	Which GHG emission saving factors are applied?*	<input type="checkbox"/> esca <input type="checkbox"/> eccr <input type="checkbox"/> eccs <input type="checkbox"/> None
00.02.011	Name of GHG expert (in case of an individual GHG calculation):*	
00.02.012	Sustainable input material(s) (according to the ISCC lists of materials)*	
00.02.013	Total amount of sustainable input material (in mt)*	
00.02.014	Raw materials with country of origin (optional for ISCC PLUS):*	
00.02.015	Sustainable output material(s) (according to the ISCC lists of materials) ¹	
00.02.016	Is material claimed as "ISCC Compliant"?* ISCC PLUS: Claim "ISCC Compliant" is mandatory to indicate that the entire upstream supply chain is covered by ISCC certification	<input type="checkbox"/> yes <input type="checkbox"/> no
00.02.017 (adjusted)	Are other sustainability certification system(s) with comparable scopes used? For ISCC EU in particular those systems which are recognised under RED II are relevant and national schemes like the Italian National Scheme, Dutch Double Counting etc. This also includes documentation requirements from countries to fulfil sustainable fuels mandates (e.g. documentation for the Norwegian biofuel legislation). For ISCC PLUS in addition traceability databases for biogas/ biomethane trading (e.g. Vertogas (NL), Green Gas (UK)), for wood-based feedstocks (e.g. PEFC, FSC) and other voluntary schemes for circular and/ or bio-based industrial applications like e.g. RSPO or EuCertPlast are relevant.	<input type="checkbox"/> yes <input type="checkbox"/> no
00.02.018	If other sustainability certification systems are used, specify which other systems are used	
00.02.01 (added)	Assurance level of the audit* ⁴	<input type="checkbox"/> Limited assurance <input type="checkbox"/> Reasonable assurance

¹ Applicable for physical input and output. Not applicable for materials which are only traded on a "paper" basis

⁴ For initial audits and re-certification audits under a revised regulatory framework the certification body have to establish a "reasonable assurance level" on the effectiveness of the economic operator's internal processes. Depending on the risk profile of the economic operator, a limited assurance level can be applied on the veracity of its statements. On the basis of the results of the initial audit, those economic operators who are considered regular risk may be subject to subsequent limited assurance audits.

00.02.020	Overall risk level applied during the audit ⁵ (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)
00.02.022	Specify major risk indicator(s) that were identified for the audit (in accordance with ISCC Risk Assessment requirements – ISCC EU Document 204 “Risk Management”) and with regard to the (non-exhaustive) list of risks as provided in ISCC EU Document 204 “Risk Management”*	
00.02.023	Tools and information sources used to determine risk factor*	
00.02.024	Risk level applied regarding a flawed documentation of the 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)
00.02.025	Please indicate how the ISCC criteria to determine the risk-level (in accordance with ISCC Risk Assessment requirements – ISCC EU Document 204 “Risk Management”) have been applied, with regard to a flawed documentation of the audited operational unit (i.e. risk level for traceability) as indicated in the guidance in ISCC EU Document 204 “Risk Management”	
00.02.026	Chain of Custody option applied	<input type="checkbox"/> Mass balance <input type="checkbox"/> Physical segregation: <input type="checkbox"/> Identity preserved (Hard IP) <input type="checkbox"/> Bulk Commodity (Soft IP) <input type="checkbox"/> Controlled blending (can only be applied under ISCC PLUS)
00.02.027	Are electronic traceability databases (e.g. Nabisy) used?*	<input type="checkbox"/> yes <input type="checkbox"/> no
00.02.028	Are waste or residues or waste or residue-based products handled, or processed, or sold and claimed under ISCC?	<input type="checkbox"/> Waste or residues <input type="checkbox"/> Waste or residue-based products <input type="checkbox"/> No wastes or residues or waste or residue-based products
00.02.029	For ISCC PLUS: If waste/residue-based raw materials or products are handled, processed or stored, please specify the origin of the feedstock	<input type="checkbox"/> circular <input type="checkbox"/> bio-circular
00.02.030	Are both waste or residues and virgin vegetable oils (e.g. rapeseed oil, palm oil) collected, stored, processed or sold by the economic operator?*	<input type="checkbox"/> yes <input type="checkbox"/> no
00.02.031	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
00.02.032	If external storage facilities are used, please indicate if they are covered by individual or group certification* (A list of all external storage facilities including address data (and certificate number if individually certified) must be provided to ISCC.)*	<input type="checkbox"/> All external storage facilities are certified <input type="checkbox"/> One or more storage facilities are not certified
00.02.033	Please indicate the number of non-certified storage facilities*	

⁵ For certification audits and surveillance audits of Collecting Points and of Central Offices for Points of Origin that handle waste/residues from processing of animal or vegetable oils/soapstock, food waste, POME oil, brown grease/grease trap fat, sewage sludge and/or UCO the risk level must be high

00.02.034	What is the risk level applied for the sampling of storage facilities with regard to the compliance of the relevant ISCC requirements? ⁶	<input type="checkbox"/> Regular (risk level 1.0) <input type="checkbox"/> Medium (risk level 1.5) <input type="checkbox"/> High (risk level 2.0)
00.02.035	Please indicate how the ISCC criteria to determine the risk-level of the storage facilities have been applied (in accordance with ISCC Risk Assessment requirements – ISCC EU Document 204 “Risk Management”)*	
00.02.036	How many storage facilities have been audited based on a sample (storage facilities covered by individual or Logistic Centre certification do not have to be included)*	
00.02.037	Was an automated ARIA report generated for the certified area? ⁷	<input type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> n/a
00.02.038	If an ARIA report was generated, name the auditor who has completed the required training that assessed the ARIA report	
00.02.039	Were the results of the ARIA report taken into account in the risk assessment of the certified area?	<input type="checkbox"/> yes <input type="checkbox"/> no
00.02.040	Did the auditor apply the tool of cross-checking the accuracy of sustainability claims in the framework of the audit? See ISCC EU Document 201 “System Basics” chapter 4.2.2 for further information.*	<input type="checkbox"/> yes <input type="checkbox"/> no
00.02.041	For ISCC PLUS: In case ‘circular’ materials are included, please indicate the type of feedstock	<input type="checkbox"/> post-consumer <input type="checkbox"/> pre-consumer <input type="checkbox"/> unspecified/mixed
00.02.042	For ISCC PLUS: In case ‘circular’ materials are included, please indicate the type of recycling operation	<input type="checkbox"/> mechanical recycling <input type="checkbox"/> chemical recycling
00.02.043	For ISCC PLUS: Please further specify the activities of this mechanical recycling process.	<input type="checkbox"/> Sorting <input type="checkbox"/> Washing <input type="checkbox"/> Shredding/grinding/crushing <input type="checkbox"/> Compressing <input type="checkbox"/> Melting/pelletizing <input type="checkbox"/> Other: specify
00.02.044	For ISCC PLUS: In the case that waste or residue-based raw materials or products are handled, processed or stored: Please state if this material consists of or includes recycled/“circular” raw materials or products, e.g. based on mixed plastic waste.	

⁶ ISCC EU: For external storage facilities used by collecting points and central offices for waste and residues sampling is not possible. For those cases, please answer the questions in section 00.03

⁷ For palm plantations in Indonesia and Malaysia it is mandatory to generate automated ARIA reports.

00.02.048	Dropped Collecting Point / Central Office scope: Total amount of outgoing material declared as sustainable under ISCC EU during the indicated period.	Amount in mt
00.02.049	Dropped Collecting Point / Central Office scope: Total amount of outgoing material declared as sustainable under ISCC PLUS during the indicated period.	Amount in mt
00.02.050	Dropped Point of Origin scope: Total amount of outgoing material declared as sustainable under ISCC EU during the indicated period.	Amount in mt
00.02.051	Dropped Point of Origin scope: Total amount of outgoing material declared as sustainable under ISCC PLUS during the indicated period.	Amount in mt
00.02.052	Dropped Processing Unit scope: Total amount of outgoing material declared as sustainable under ISCC EU during the indicated period.	Amount in mt
00.02.053	Dropped Processing Unit scope: Total amount of outgoing material declared as sustainable under ISCC PLUS during the indicated period.	Amount in mt
00.02.054	Dropped First Gathering Point / Central Office scope: Total amount of outgoing material declared as sustainable under ISCC EU during the indicated period.	Amount in mt
00.02.055	Dropped First Gathering Point / Central Office scope: Total amount of outgoing material declared as sustainable under ISCC PLUS during the indicated period.	Amount in mt
00.02.056	Dropped Farm / Plantation scope: Total amount of outgoing material declared as sustainable under ISCC EU during the indicated period.	Amount in mt
00.02.057	Dropped Farm / Plantation scope: Total amount of outgoing material declared as sustainable under ISCC PLUS during the indicated period.	Amount in mt
00.02.058	Dropped Trader / Trader with Storage scope: Total amount of outgoing material declared as sustainable under ISCC EU during the indicated period.	Amount in mt
00.02.059	Dropped Trader / Trader with Storage scope: Total amount of outgoing material declared as sustainable under ISCC PLUS during the indicated period.	Amount in mt
00.02.060	Dropped Final Product Refinement scope: Total amount of outgoing material declared as sustainable under ISCC PLUS during the indicated period.	Amount in mt
00.02.061 (moved)	For ISCC PLUS only: Does the system user deliver biomass and biofuels to Japan?	<input type="checkbox"/> yes <input type="checkbox"/> no
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?	<input type="checkbox"/> Companies/businesses (e.g. restaurants, industrial operations, other than refinery) <input type="checkbox"/> Refinery ⁸ <input type="checkbox"/> Palm Oil Mill <input type="checkbox"/> Private households <input type="checkbox"/> Public containers <input type="checkbox"/> Public/municipal collection sites <input type="checkbox"/> Landfill operations
00.03.002	If waste and residues are collected from companies or businesses, please specify the type of operation (e.g. restaurant, animal rendering plant, waste management company, etc.)	
00.03.003	In case the point of origin category "Palm Oil Mill" is selected: Indicate the type of waste or residue that is generated at the palm oil mill	<input type="checkbox"/> POME (Palm Oil Mill Effluent) oil

⁸ 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)



		<input type="checkbox"/> PPF (Pressed Palm Fibers) oil <input type="checkbox"/> EFB (Empty Fruit Bunches) oil <input type="checkbox"/> PKS (Palm Kernel Shells) <input type="checkbox"/> EFB (Empty Fruit Bunches)
00.03.004	Is the collecting point registered and supervised by a system operated by a governmental authority, which is recognised by ISCC as equivalent to ensure compliance with the ISCC waste and residue requirements?	<input type="checkbox"/> yes <input type="checkbox"/> no
00.03.005	If the collecting point is registered and supervised by a governmental system that is recognized by ISCC, state the name of the system	
00.03.006	If the collecting point is registered and supervised by a governmental system that is recognized by ISCC, please provide specific information how the right for third parties to access the points of origin is granted (e.g. as part of a contractual agreement with the certified collecting point)	
00.03.007	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)?* Note: For audits (certification and surveillance audits) of central offices and collecting points that handle waste/residues from processing of animal or vegetable oils/soapstock, food waste, POME oil, brown grease/grease trap fat, sewage sludge and/or UCO the risk level must be high ⁹	<input type="checkbox"/> Regular (risk level 1.0) <input type="checkbox"/> Medium (risk level 1.5) <input type="checkbox"/> High (risk level 2.0)
00.03.008	Please indicate how the ISCC criteria to determine the risk level have been applied (in accordance with the general requirements and non-exhaustive lists of risk indicators in ISCC EU Document 204 "Risk Management")*	
00.03.009	Indicate the total number of points of origin that have signed the ISCC self-declaration during the 12-month period prior to the certification audit (at least one signed self-declaration must be in place).*	
00.03.010	For ISCC EU: 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).*	
00.03.011	For ISCC PLUS: Indicate the total number of ISCC points of origin that are relevant for sample audits (i.e. points of origins supplying more than 10 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).*	
00.03.012	What is the risk level applied for the sampling of points of origin with regard to the compliance of the relevant ISCC 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)
00.03.013	How many points of origin have been audited based on a sample?*	

⁹ Exception for sample audits of public containers: If collecting points collect materials from public containers, the initial sample size of public containers to be audited on-site may be determined based on a regular risk level. If during the on-site audits any irregularities are found, the sample size must be increased to reflect a high risk level.

00.03.014	Indicate how POME (palm oil mill effluent) oil is recovered at the palm oil mills, i.e. is the POME recovered from the pond ("skimmed off") or is it recovered prior to the pond in a pre-treatment step (e.g. in a centrifuge)		<input type="checkbox"/> Recovered from the pond <input type="checkbox"/> Recovered prior to the pond	
00.03.015	If POME oil/EFB oil and/or PPF oil is collected from palm oil mills: Please indicate the number of palm oil mills (note that must be individually certified as point of origin).			
00.03.016	Are dependent collecting points used to collect sustainable material?* (A list of all dependent collecting points including address data must be provided to ISCC.)		<input type="checkbox"/> yes <input type="checkbox"/> no	
00.03.017	Indicate the total number of dependent collecting points used.* (A list of all dependent collecting points including address data must be provided to ISCC.)			
00.03.018	For ISCC EU: What is the risk level applied for the auditing of dependent collecting points with regard to the compliance of the relevant ISCC 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)	
00.03.019	For ISCC PLUS: What is the risk level applied for the sampling of dependent collecting points with regard to the compliance of the relevant ISCC 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)	
00.03.020	Indicate if the collecting point or any of the dependent collecting points treat the collected material mechanically (e.g. filtration, sedimentation)		<input type="checkbox"/> Collecting point <input type="checkbox"/> Any of the dependent collecting points <input type="checkbox"/> No mechanical treatment	
00.03.021	Please indicate how the ISCC criteria to determine the risk-level of the dependent collecting points have been applied (in accordance with ISCC EU Document 204 "Risk Management")*			
00.03.022 (adjusted)	For ISCC EU: How many dependent collecting points have been audited?* (Note: Under ISCC EU, the sampling of dependent collecting points is not possible).			
00.03.023 (adjusted)	ISCC PLUS: How many dependent collecting points have been audited based on a sample?*			
00.03.024	For ISCC EU: Are external (different address) storage facilities (e.g. warehouses, tank terminals, etc.) used to store sustainable material?*		<input type="checkbox"/> yes <input type="checkbox"/> no	
00.03.025	For ISCC EU: How many external storage facilities have been audited?* (Note: Under ISCC EU, the sampling of external storage facilities is not possible).			
00.03.026	Material claimed as sustainable under ISCC collected during the previous certification period:*			
	Sustainable material collected during the previous certification period	Country/countries of origin	Only for ISCC PLUS: Raw material category ¹⁰	Amount per incoming sustainable material
-				mt
-				mt
-				mt
-				mt
-				mt

¹⁰ The raw material categories are "bio", "bio-circular", and "renewable". Descriptions of these categories can be found in the ISCC PLUS System Document under point 5.3.



00.03.027	Total amount of sustainable input material collected from points of origin under the ISCC self-declaration*				
00.03.028	Outgoing materials claimed as sustainable under ISCC during previous certification period:*				
-	Outgoing materials claimed as sustainable under ISCC during previous certification period				Amount per outgoing sustainable material in previous certification period
-					mt
-					mt
-					mt
-					mt
-					mt
-					mt
-					mt
Total amount of outgoing material declared as sustainable under each ISCC System during the indicated period ¹¹ .					
-	ISCC System	Total Amount	Amount in words	Start of period	End of Period
00.03.029	ISCC EU	mt			
00.03.030	ISCC PLUS	mt			
00.03.031 (adjusted)	For ISCC PLUS: Is ocean-bound plastic to be certified?			<input type="checkbox"/> yes <input type="checkbox"/> no	
00.05. Processing Units					
00.05.001	Specify the Type of Processing Unit			<input type="checkbox"/> Biodiesel Plant <input type="checkbox"/> Biogas Plant <input type="checkbox"/> Biomethane Plant <input type="checkbox"/> Compounding Plant <input type="checkbox"/> Co-Processing Plant <input type="checkbox"/> Converter <input type="checkbox"/> Cracker <input type="checkbox"/> Crushing Plant <input type="checkbox"/> Electrolysis Plant <input type="checkbox"/> Energy Producer (installation producing electricity, heating, and/or cooling) <input type="checkbox"/> Ethanol Plant	

³ 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.

		<input type="checkbox"/> Food Processing Plant <input type="checkbox"/> HEFA Plant <input type="checkbox"/> HVO Plant <input type="checkbox"/> Liquefaction Plant <input type="checkbox"/> LNG Terminal <input type="checkbox"/> Mechanical Recycling Plant <input type="checkbox"/> Methanol Plant <input type="checkbox"/> Melting Plant <input type="checkbox"/> Oil Mill <input type="checkbox"/> (Plastic) Waste Processor <input type="checkbox"/> Polymerization Plant <input type="checkbox"/> Pulp Mill <input type="checkbox"/> Pyrolysis Plant <input type="checkbox"/> Refinery <input type="checkbox"/> Specialty Chemical Plant <input type="checkbox"/> Sugar Mill <input type="checkbox"/> Treatment Plant (waste/residues) <input type="checkbox"/> Other – Please specify:
00.05.002	Is the processing unit used by the feedstock owner under a tolling agreement?	<input type="checkbox"/> yes <input type="checkbox"/> no
00.05.003	If the previous question was answered with "yes", please provide the legal name and address of the processing unit.	
00.05.004	Indicate the production capacity per year for all main products (sustainable and non-sustainable). The capacity should be listed separately for each processing unit type. Please indicate the production capacity for liquid and solid products in metric tons per year and for gaseous products in m3 per year.	
00.05.005	Is the Processing Unit the producer of the final biofuel/bioliquid/biomass fuel (i.e. no further processing required)?	<input type="checkbox"/> yes <input type="checkbox"/> no
00.05.006	For ISCC EU: For producers of final biofuel, bioliquid, or biomass fuel: Information on when the fuel producer started operation (i.e. once the physical production of the fuel has started)	Please state the date of the initial operation of the processing unit: _____(dd/mm/yyyy)
00.05.007	For ISCC EU: For installations producing electricity, heat or cooling from biomass fuels: Information on when the energy producer started operation (i.e. operation once the physical production of heat, cooling or electricity from biomass fuels has started)	Please state the date of the initial operation of the installation: _____(dd/mm/yyyy)
00.05.008	What type of GHG information is received for the incoming sustainable material (multiple choice possible)? ISCC PLUS: Only applicable if add-on "GHG Emissions" is applied	<input type="checkbox"/> Total default value <input type="checkbox"/> Disaggregated default value <input type="checkbox"/> Actual GHG value
00.05.009	Are methane capture devices in place (e.g. in case of palm oil mills)?	<input type="checkbox"/> yes <input type="checkbox"/> no
00.05.010	Specify the material (feedstock specific) to be produced in the next certification period (e.g. biodiesel (soybean))	

	Input Material	Output Material	GHG option. Indicate the option according to question 00.05.08 ¹²		Processing emission value in kg CO₂eq/dry-ton ⁴	Total GHG emission value in gCO₂eq/MJ ⁴ . Only relevant for final fuels.	GHG emission savings (%)
00.05.011	Incoming and outgoing material declared as sustainable under ISCC since the previous certification audit:						
-	Material received as sustainable		Amount per incoming sustainable material		Material declared as sustainable	Only for ISCC PLUS: Raw material category ³	Amount per outgoing sustainable material
-			mt				mt
-			mt				mt
-			mt				mt
-			mt				mt
-			mt				mt
-	Total amount of outgoing material declared as sustainable under each ISCC System during the indicated period ¹¹ .						
-	ISCC System	Total Amount		Amount in words	Start of period	End of Period	
00.05.012	ISCC EU		mt				
00.05.013	ISCC PLUS		mt				
00.05.014	Have Carbon Capture and Storage (CCS) and/or Carbon Capture and Replacement (CCR) been applied?				<input type="checkbox"/> Carbon Capture and Storage (CCS) has been applied <input type="checkbox"/> Carbon Capture and Replacement (CCR) has been applied <input type="checkbox"/> No		
00.05.015	For ISCC PLUS: Does the processing unit use renewable electricity as a raw material to produce sustainable outputs? Note: this does not apply for use of renewable energy as a process input, i.e. if the plant uses renewable energy to operate, but only if the renewable electricity can be considered a raw material in the process, e.g. in electrolysis processes				<input type="checkbox"/> yes <input type="checkbox"/> no		
00.05.016	Is the processing of biogenic and fossil input materials carried out simultaneously (co-processing)?				<input type="checkbox"/> yes <input type="checkbox"/> no		
00.05.017	In case of co-processing: Indicate the type of co-processing facility (e.g. FCC unit or Hydrotreater)						
00.05.018	In case of co-processing: Indicate the type of fossil input material(s)						
00.05.019	In case of co-processing: Indicate the type of sustainable bio-based input material(s)						

¹² Under ISCC PLUS, these columns are only relevant if the add-on "GHG Emissions" is applied.

00.05.020	For ISCC EU: In case of co-processing: Specify the primary method used to determine the bio-yield.	<input type="checkbox"/> Mass balance <input type="checkbox"/> Energy balance <input type="checkbox"/> Yield model <input type="checkbox"/> 14C analyses
00.05.021	For ISCC PLUS: in case of mass balancing: Specify the mass balancing approach used to determine the sustainable share	<input type="checkbox"/> Mass determination <input type="checkbox"/> Energetic determination <input type="checkbox"/> Trace-the-Atom <input type="checkbox"/> 12C / 14C analyses
00.05.022	For ISCC PLUS: Type of attribution of sustainable bio-output	<input type="checkbox"/> Equal to all products <input type="checkbox"/> To one specific product:
00.05.023	For ISCC PLUS: Options for Attribution (respective outputs shall be listed):	<input type="checkbox"/> Attribution to one output: <input type="checkbox"/> Attribution to several outputs:
00.05.024	For ISCC PLUS: Is the Processing Unit handling certified CO ₂ ?	<input type="checkbox"/> yes <input type="checkbox"/> no
00.05.025	For ISCC PLUS: Is oxygen or nitrogen from ambient air a reactant in the production process? Verify if oxygen and nitrogen are part of the chemical reaction. Verify if oxygen and nitrogen is coming from ambient air. Check the supplier declaration stating oxygen or nitrogen coming from ambient air. Check process description, production data, supplier declaration	<input type="checkbox"/> yes <input type="checkbox"/> no
00.05.026	For ISCC PLUS: Is the origin of the CO ₂ clearly stated? (Biogenic, Post-Industrial, Atmospheric)	Choose: - Biogenic - Post-industrial - Atmospheric
00.05.027	For ISCC PLUS: Is material received from a certified limited risk distributor (LRD)?	<input type="checkbox"/> yes <input type="checkbox"/> no
00.05.028	For ISCC PLUS: Is the pre-consumer material recycled internally or externally?	Choose: - internally - externally
00.05.029	For ISCC PLUS: Where is the pre-consumer material originating from?	Choose: ISCC certified material non ISCC certified material
00.05.030 (added)	For ISCC PLUS: Which additional processing step(s) is/are performed?	Check which are processes involved in an additional processing step to be claimed as "circular". Examples of processes involved in an additional processing step include: - Melting - Extrusion - Regranulating - Compounding
00.05.031 (moved)	For ISCC PLUS:	<input type="checkbox"/> yes

	In case 'circular' materials are handled: are sufficient measures and processes in place to evaluate how plastic waste will be recycled? Chemical Recycling should be applied where mechanical recycling is not technically feasible, economically viable, leads to low-quality products or has a higher negative environmental impact.	<input type="checkbox"/> no
00.06. First Gathering Point and Central Office (Group certification of Farms/Plantations/Forest Sourcing Areas))		
00.06.001 (added)	Specify the type of biomass supplied	<input type="checkbox"/> Agricultural biomass <input type="checkbox"/> Forest biomass
00.06.002	Indicate the total number of farms/plantations/forest sourcing areas (including smallholders) that have signed the ISCC self-declaration during the 12-month period prior to the date of the certification audit (i.e. ISCC compliant). (A list of all farms/plantations/forest sourcing areas including address data and, if possible, geo coordinates must be provided to ISCC.)	
00.06.003	Specify the type of ISCC compliant agricultural/forest producer(s) supplying sustainable biomass.	<input type="checkbox"/> Smallholders <input type="checkbox"/> Individual Farms/Forest Sourcing Areas <input type="checkbox"/> Plantations
00.06.004	Indicate the total number of ISCC compliant smallholders.	
00.06.005	Indicate the total number of ISCC compliant individual farms/forest sourcing areas.	
00.06.006	Indicate the total number of ISCC compliant plantations.	
00.06.007	What is the risk level with respect to potential violations of the ISCC requirements for the sustainable production of biomass (in particular the risk of violations against ISCC Principle 1)?	<input type="checkbox"/> Regular (risk level 1.0) <input type="checkbox"/> Medium (risk level 1.5) <input type="checkbox"/> High (risk level 2.0)
00.06.008	Please indicate how the ISCC criteria to determine the risk-level of the farm/ plantation/forest sourcing area have been applied, with regard to the (non-exhaustive) list of general risks and indicators for farms and plantations as referred to in ISCC EU Document 204 "Risk Management" for each of the respective ISCC principles 1-6.	
00.06.009	How many smallholders have been audited based on a sample?	
00.06.010	How many individual farms/forest sourcing areas have been audited based on a sample?	
00.06.011	How many plantations have been audited based on a sample?	
00.06.012	For agricultural biomass only: Are the supplying farms/plantations covered by European Cross Compliance?	<input type="checkbox"/> yes <input type="checkbox"/> no
00.06.013	In case land use change (LUC) after 1st January 2008 was detected for any farms/plantation/forest sourcing area (including smallholders) that have signed the ISCC self-declaration during the 12-month period prior to the date of the certification audit: Has the auditor completed a separate ISCC Template for a LUC Statement and Biodiversity Assessment (available on the ISCC website) for each applicable farm/plantation (including smallholders)? (If "yes" all LUC statements must be provided to ISCC together with the certification documents)	<input type="checkbox"/> yes <input type="checkbox"/> No LUC was detected
00.06.014	Specify the total agricultural/forest sourcing area of all ISCC compliant smallholders.	<input type="checkbox"/> 1-500ha <input type="checkbox"/> 500-5.000ha <input type="checkbox"/> 5.000-20.000ha

		<input type="checkbox"/> >20.000 <input type="checkbox"/> 1-500ha <input type="checkbox"/> 500-5.000ha <input type="checkbox"/> 5.000-20.000ha <input type="checkbox"/> >20.000ha							
00.06.015	Specify the total agricultural/forest sourcing area of all ISCC compliant individual farms / forest sourcing areas.								
00.06.016	Specify the total agricultural/forest sourcing area of all ISCC compliant plantations.	<input type="checkbox"/> 1-500ha <input type="checkbox"/> 500-5.000ha <input type="checkbox"/> 5.000-20.000ha <input type="checkbox"/> >20.000ha							
00.06.017 (adjusted)	Specify the type of biomass received as sustainable under ISCC from farms/plantations/ forest sourcing area	<input type="checkbox"/> Main crop <input type="checkbox"/> Intermediate crop ¹³ <input type="checkbox"/> Agricultural (crop) residue <input type="checkbox"/> Forest biomass <input type="checkbox"/> Forest residues							
00.06.018	For agricultural biomass only: Biomass received as sustainable under ISCC from farms/plantations since the previous certification audit:								
-	Incoming sustainable biomass	Main crop	Intermediate crop	Crop residue	Country of origin	Total field size per biomass		Amount per biomass	
-		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			ha		mt
-		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			ha		mt
-		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			ha		mt
-		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			ha		mt
-		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			ha		mt
00.06.019 (added)	For forest biomass only: Biomass received as sustainable under ISCC from forest sourcing areas since the previous certification audit:								
-	Incoming sustainable biomass	Species	Forest residue	Country of origin	Total field size per biomass		Amount per biomass (unit depends on type of biomass)		
-		<input type="checkbox"/>	<input type="checkbox"/>			ha		mt	m ³
-		<input type="checkbox"/>	<input type="checkbox"/>			ha		mt	m ³
-		<input type="checkbox"/>	<input type="checkbox"/>			ha		mt	m ³
-		<input type="checkbox"/>	<input type="checkbox"/>			ha		mt	m ³
00.06.020	Indicate the total amount of sustainable biomass received from farms/plantations/forest sourcing areas under the ISCC self-declaration.								
00.06.021	Biomass supplied as sustainable under ISCC since the previous certification audit:								
-	Biomass supplied as sustainable during previous certification period							Amount per biomass	
-									mt

¹³ Intermediate crops can include catch crops, cover crops or ley crops. They are fast-growing and are planted outside the period in which the main crops are cultivated. Intermediate crops are planted either to be marketed (e.g. as fodder for livestock) or to improve the soil fertility of the arable land for main crops. See ISCC EU Document 201 "System Basics" for further information

-						mt
-						mt
-						mt
	Total amount of outgoing material declared as sustainable under each ISCC System during the indicated period ¹¹ .					
-	ISCC System	Total Amount		Amount in words	Start of period	End of Period
00.06.022	ISCC EU		mt			
00.06.023	ISCC PLUS		mt			
00.08.	Trader, Trader with storage, Logistic Center, Warehouse. This part also applies to Storage Facilities and national sales offices/limited risk distributors (ISCC PLUS only) that are audited on sample basis					
00.08.001	Information on material claimed as sustainable under ISCC received (i.e. bought by paper traders) since the previous certification audit:					
-	Materials received as sustainable (incoming)				Amount per sustainable material received	
-						mt
-						mt
-						mt
-						mt
-						mt
00.08.002	Outgoing materials declared as sustainable under since the previous certification audit:					
-	Materials declared as sustainable (outgoing)				Amount per outgoing sustainable materials	
-						mt
-						mt
-						mt
-						mt
-						mt
00.08.003	Is gaseous biomass (e.g. biogas or biomethane) handled, stored or sold as sustainable under the ISCC certificate?				<input type="checkbox"/> yes <input type="checkbox"/> no	
00.08.004	Please indicate the type(s) of sustainable materials traded (only applicable for materials traded on a "paper basis").				<input type="checkbox"/> Raw material <input type="checkbox"/> Intermediate products <input type="checkbox"/> Final products	
-	Total amount of outgoing material declared as sustainable under each ISCC System during the indicated period. ¹¹					
-	ISCC System	Total Amount		Amount in words	Start of period	End of Period
00.08.005	ISCC EU		mt			
00.08.006	ISCC PLUS		mt			
00.09.	Final Product Refinement (only applicable for ISCC PLUS)					

00.09.001	Information on material claimed as sustainable under ISCC received (i.e. supplied by converters) during the previous certification period*:		
-	Materials received as sustainable (incoming)	Amount per sustainable material received	
-			mt
-			mt
-			mt
-			mt
-			mt
00.09.002	Outgoing materials declared as sustainable under ISCC during the previous certification period*:		
-	Materials declared as sustainable (outgoing)	Only for ISCC PLUS: Raw material category ²	Amount per outgoing sustainable materials
-			mt
-			mt
-			mt
-			mt
-			mt
00.09.003 (added)	Total amount of outgoing material declared as sustainable under ISCC PLUS during the indicated period.*		
00.09.004	What kind of product refinement has been applied?	<input type="checkbox"/> Blowing or forming from a preform (if the process does not use a preform, the scope processing unit is necessary) <input type="checkbox"/> Cutting <input type="checkbox"/> Labelling <input type="checkbox"/> Assembling <input type="checkbox"/> Printing (e.g. the ISCC logo on pack) <input type="checkbox"/> Sealing <input type="checkbox"/> Filling <input type="checkbox"/> Other – please specify_____	
00.09.005	Does the FPR group certification apply?*	<input type="checkbox"/> yes <input type="checkbox"/> no	
00.09.006 (added)	Is the System User the group head of FPR group certification?*		
00.09.007	What FPR activities are outsourced?*	Choose: - Blowing or forming from a preform (if the process does not use a preform, the scope processing unit is necessary) - Cutting - Labelling - Assembling - Printing - Sealing	

		- Filling - Other - please specify _____
00.09.008 (added)	Indicate the total number of FPR group members*	
00.09.009 (added)	How many FPR group members have been audited based on a sample?*	
00.09.010 (added)	What is the risk level applied for the sampling of FPR group members with regard to the compliance of the relevant ISCC requirements?*	
00.09.011 (added)	Please indicate how the ISCC criteria to determine the risk level have been applied (in accordance with the general requirements and non-exhaustive lists of risk indicators in ISCC EU Document 204 "Risk Management")*	
00.09.012 (added)	Please describe the activity taking place at the group member in regard to the certified material.	
00.09.013 (added)	Has the group head calculated an average claim of certified materials received from group members?*	

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)					
01.01.001	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. See also the risk factors listed in ISCC EU Document 204 "Risk Management"	Documentation of the management system and interviews of personnel, intranet, QM system, QM handbook, internal risk assessment/self-assessment (if available)			
01.01.002	Have relevant information and documents been distributed to the competent employees, storage facilities and service providers, subcontractors, customers and other relevant parties?	Verify distribution lists and demand documents from personnel, storage facilities, subcontractors, and service providers.	Distribution lists, emails, letters, relevant management system documents			
01.01.003	Have employees been appointed who are responsible for the implementation, verification, development and updating of the ISCC requirements at all critical control points?	Verify responsibility and authorization of appointed personnel regarding critical control points like incoming and outgoing materials, warehouse bookkeeping, weighbridge, logistics, sales and distribution, quality control, etc., Interview relevant personnel.	Organization chart, job and responsibility descriptions, QM system, distribution lists for internal guidelines, updating procedures			
01.01.004	Did trainings take place appropriate to the needs of the employees at critical control points?	Verify training material, course planning documents and whether the relevant employees participated in the training. Interview participants.	Training course planning, training documents, distribution lists, emails, participant lists, certificates			
01.01.005 (adjusted)	Has an internal audit/inspection/risk assessment regarding the implementation of all relevant ISCC requirements taken place, i.e. focussing on the internal processes on the risk of non-conformity with ISCC requirements (relevant service providers and subcontractors have to be taken into account)?	Visual inspection of audit report (inspection should take place at least once a year). Verify if the audit report takes into account relevant service providers and subcontractors.	Report, action plan, progress report			
01.01.006	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			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
01.01.007	Was the internal audit report reviewed by the organization's management?	Verify whether the management has reviewed the internal audit report (should take place at least once a year)	Review report, minutes, protocol, interview management personnel, QM system			
01.01.008	Are the internal processes documented appropriately?	Verify if the documentation includes e.g. process descriptions, main product(s) and by-products, waste and residues and losses within the process, flow charts etc.	Material flow charts, process descriptions, Production reports, organization charts, etc.			
01.01.009	Are sufficient procedure descriptions with respect to sustainability requirements available for all critical control points?	Verify procedures (e.g. regarding sustainability requirements, traceability, mass balance, GHG 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			
01.01.010	Is the technical equipment and infrastructure available and in operation for the critical control points?	Verify whether weighbridges, flow meters, sensors, measuring devices etc. are available, fully functional and calibrated, in particular in the areas of site gate, silos, warehouse, conversion process, etc.	Weighbridge ticket, sensor display, computer system reports, display, computer reports regarding process parameters, filling status, etc.			
01.01.011	Are all necessary documents, records, reports, information and data according to ISCC EU Document 203 "Traceability and Chain of Custody" available and accessible (please see list under Evidence/Documents)?	Documents should be requested prior to the audit. Mass Balances must be submitted to the certification body/auditor prior to the audit. If certain documents (e.g. weighbridge tickets) are not available prior to the audit, availability (in a timely manner) must be ensured during the audit. Records (e.g. weighbridge tickets, contracts, etc.) must ensure a comprehensible link to products and deliveries. Please be aware that the documentation is the	- Plant operation permit, plant layout plan, silo plan, tank plan, silo/warehouse capacity, tank capacity, - Weighbridge tickets, delivery notes, bill of lading, sustainability declaration/Proof of Sustainability or other documents for incoming and outgoing sustainable material,			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		basis for the risk assessment conducted by the external (certification body) auditor.	<ul style="list-style-type: none"> - Periodical reporting on opening and closing stock for incoming and outgoing sustainable and non-sustainable material, - List and corresponding contracts with relevant subcontractors, service providers (e.g. warehouses, dependent collectors, etc.), - Report and action plan of the last/previous external audit (n.a. during first certification), - Mass balance system/ calculation, - List and corresponding contracts with all suppliers (including farms/plantations, points of origin and certified suppliers) and recipients of sustainable material, - Production report (periodically, annually) including processing and allocation factor (if not provided within GHG calculation) and description of waste/residues, losses and co-products (if relevant and applicable e.g. for processing units), - Written commitment by the management to comply with the requirements of the ISCC system. 			
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	ISCC registration, relevant documents, QM system			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		documents available (starting with the registration with ISCC).				
01.01.013	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 Document 203 "Traceability and Chain of Custody" as well as the certification history?	<p>Risk assessment to be conducted by the external (certification body) auditor. 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> <p>Regular risk: auditor must check a random document sample from three successive months</p> <p>Medium risk: auditor must check a random document sample from three successive months plus documents from one complete month</p> <p>High risk: auditor must check documents of three successive months completely.</p>	Documents required by ISCC, certificates, databases and registries of certification schemes, certification history	Please indicate the risk indicators		

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Please describe the risk indicators to determine the risk-level of operations (in accordance with ISCC EU Document 204 "Risk Management")				
01.01.014	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, are all relevant information on the other certification schemes available to the auditor?	<p>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 EU in particular those systems which are recognised under RED II are relevant and national schemes like the Italian National Scheme, Dutch Double Counting etc. This also includes documentation requirements from countries to fulfil sustainable fuels mandates (e.g. documentation for the Norwegian biofuel legislation).</p> <p>For ISCC PLUS in addition traceability databases for biogas/ biomethane trading (e.g. Vertogas (NL), Green Gas (UK)), for wood-based feedstocks (e.g. PEFC, FSC) and other voluntary schemes for circular and/ or bio-based industrial applications like e.g. RSPO or EuCertPlast are relevant.</p> <p>Verify the scopes of those certifications. Check if all relevant information is available, including mass balance data, sustainability declarations, GHG calculations and the auditing reports from previous audits are available</p>	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			
01.01.015	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) certification scheme(s) with comparable scope. Check	Certificates, databases and registries of certification schemes, interview with personnel			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		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. Verify if the information on the certification history as provided in the registration with ISCC are correct.				
01.01.016	Is it ensured that the operational unit is not suspended or excluded by another certification system at the date of the audit?	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 (see also previous questions). Verify that the operational unit is currently (at the date of the audit) not blacklisted by another sustainability certification scheme. Note: If an economic unit is suspended or excluded from certification by another sustainability certification system, certification under ISCC is not possible, until the suspension or exclusion expires (see ISCC EU Document 201 "System Basics")	Certificates, databases and registries of certification schemes, interview with personnel			
01.01.017	Are documents and information treated as confidential and is it ensured that they are not made accessible to third parties?	Verify that no access to confidential documents, information, databases, etc. is possible by third parties.	Distribution lists, emails and access authorizations to data bases			
01.01.018	For ISCC EU: Did the system user submit to ISCC the reporting template as provided by ISCC on the amounts of sustainable raw materials and/or final biofuels certified in the previous calendar year? (Note: Only applicable for Farms/Plantations, Forest Sourcing Areas, Points of Origin, First Gathering Points, Central Offices, Collecting Points and	Verify if the reporting template was submitted to ISCC. Verify if the system user has received the confirmation email from ISCC confirming that the reporting obligation was fulfilled.	Confirmation email from ISCC			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	Processing Units, producing final biofuel. This reporting is part of a report that ISCC must send annually to the European Commission. See ISCC EU Document 102 "Governance" for further information)					
01.01.019	For ISCC EU: Is it ensured that the reporting template contained complete and truthful information? (Note: Only applicable for Farms/Plantations, Points of Origin, First Gathering Points, Central Offices, Collecting Points and Processing Units, producing final biofuel.)	Check the summary of reported amounts provided by ISCC, if the information reported to ISCC was complete and correct (compare with mass balance and other relevant documents).	Confirmation email from ISCC, Summary of amounts reported to ISCC (provided by ISCC together with the confirmation email), mass balance			
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			
01.01.021	Is a signed statement from an eligible and high-level member of the staff available confirming awareness that multiple accounting is not allowed?	To minimise the risk of multiple accounting an eligible and high-level member of staff of the economic operator issuing sustainability declarations has to sign a statement/declaration confirming the awareness that multiple accounting is not allowed (see ISCC EU Document 203 "Traceability and Chain of Custody")	Signed statement			
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	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
		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 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")				
01.01.023 (added)	Applicable for audits conducted with reasonable assurance: Are risk control measures established for all critical control points to mitigate risks for relevant ISCC requirements (i.e. to reduce the probability and/or negative consequences associated with the respective risk)?	Verify if ISCC System User analyzes, monitors and understands the risks with regards to its own operation at all critical control points. Verify if all risks are addressed by establishing internal risk control measures (see ISCC Document 204 "Risk Management")	QM System, risk assessment			
01.01.024 (added)	Applicable for audits conducted with reasonable assurance: Are the internal processes and risk control measures adequately designed to address the respective risks?	Check whether the design of all risk control measures and the internal procedures are suitable to mitigate the respective risk (see ISCC Document 204 "Risk Management").	QM System, risk assessment			
01.01.025 (added)	Applicable for audits conducted with reasonable assurance: Have the internal processes and control measures been effectively implemented?	Verify if all required risk control measures according to the System User's internal processes have effectively taken place. Verify whether the risk control measures were sufficiently implemented according to the	QM System, documentation of implemented controls			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		internal procedures (see ISCC Document 204 "Risk Management").				
01.01.026	For ISCC PLUS: Does the system user comply with the laws, ordinances, directives and ratified treaties, for the country that the certified site(s) is(are) located/operate in, for waste disposal and treatment, air, water and soil emissions/pollutions?	Verify that the system user is meeting the national requirements for waste disposal and treatment Verify that the system user does not exceed the allowed limits for air, water and soil emissions/pollutions.	Reporting to governmental bodies, environmental reporting, audit reports			
01.01.027	For ISCC PLUS: Are the ISCC certified raw materials processed/handled without leading to any type of additional emissions, pollutions and/or health hazards?	Verify that the processing of ISCC raw material does not lead to additional air, water, soil emissions/pollutions and/or to health hazard	Reporting to governmental bodies, environmental reporting, audit reports			
01.02. First Gathering Point and Central Office (Group certification of Farms/Plantations/Forest Sourcing Areas) – Additional Requirements						
01.02.001	Is a list of all ISCC compliant farms, plantations or forest sourcing areas available and accessible?	Check whether the list is available and includes at least the name and address of all farms, plantations or forest sourcing areas that signed the ISCC self-declaration during the 12-month period prior to the date of the certification audit or that are certified individually or under another Central Office (in this case the certificate number must be provided). For a certification as first gathering point at least one farm or plantation must be on the list. In case of a group certification under a Central Office: Verify if all group members have a specific group member number. Minimum size for a group is two farms or plantations.	List of farms, plantations, forest sourcing areas, contracts with farms, plantations, forest sourcing areas			
01.02.002	Are the farms, plantations or forest sourcing areas for which sampling is applied a homogenous group?	Check whether the farms, plantations or forest sourcing	Maps, geographic region, size of region/supplying area,			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<p>areas are located in geographic proximity, share similar climatic conditions, have similar production systems and have similar risk exposure (based on risk assessment).</p> <p>Note: Farms, plantations or forest sourcing areas that do not fulfil these conditions cannot be members of the same group. They must be treated as separate groups. Sampling must be applied for each group. Sampling is not applicable for farms, plantations or forest sourcing areas, which are already certified individually or as part of a Central Office.</p>	production systems, risk assessment			
01.02.003	Are ISCC self-declaration/self-assessment forms of all farms/plantations/forest sourcing areas completed, signed and available?	<p>Check whether all farmers/foresters on the list have completed and signed the correct ISCC self-declaration/self-assessment form and whether the forms are available. At least one self-declaration / self-assessment form must be available during the audit. Verify if corrective actions have been defined by farmer/forester (if non-conformities were detected).</p> <p>Note: Farms, Plantations, or Forest Sourcing Areas which are already certified individually or as part of a Central Office, do not need to provide a self-declaration.</p>	ISCC self-declaration/ self-assessment forms, list of farms/plantations/forest sourcing areas			
01.02.004	Are sufficient internal audit procedures available, that cover all farms/plantations/forest sourcing areas and verify information of the ISCC self-declaration / self-assessment?	Internal audit procedures must include monitoring of corrective actions in the case of non-conformities and exclusion of farmers/foresters in the case of persisting non-conformities.	Internal procedures, quality management system, ISCC self-declarations/self-assessment forms			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Check whether internal audit procedures are sufficient to verify farmers'/foresters' information on self-declaration / self-assessment form, to monitor corrective action and to exclude farms/forest sourcing areas, when necessary.				
01.02.005	Have all farms/plantations/forest sourcing areas that signed a self-declaration/self-assessment in the previous 12 months gone through an internal audit?	Check whether all farms/plantations/forest sourcing areas that signed a self-declaration/self-assessment form in the 12 months prior to this audit successfully passed the internal audit. Note: Farms/Plantations/Forest Sourcing Areas, which are already certified individually or as part of a Central Office, do not need to undergo internal audits.	Documentation that all relevant farms/plantations/forest sourcing areas have gone through internal audit is available			
01.02.006	Did a risk assessment of the farms/plantations/forest sourcing areas take place regarding potential violations of the ISCC requirements for sustainable production of biomass?	Risk assessment to be conducted by the external CB auditor: Evaluate the risks by taking into account regional specifics, involvement of local experts, utilisation of databases and information. See also ISCC EU Document 204 "Risk Management" for further information on the identification and evaluation of risks. Evaluate risks by looking at risk factors such as: - Proximity to and/or overlap with no-go areas - Land conversion shortly before/after January 1st 2008 - Production on slopes, fragile or problematic soils - Factors significantly influencing the output per acreage and per Hectare	List and locations of farms/ plantations/forest sourcing areas, risk assessment			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<ul style="list-style-type: none"> - Results from previous external audits - Results of internal audit Classify the risk according to one of the three risk levels: <ul style="list-style-type: none"> - Regular (Risk factor 1.0) - Medium (Risk factor 1.5) - High (Risk factor 2.0) 				
01.02.007	Has the sample size been calculated correctly, i.e. has a sufficient number of farms/plantations/forest sourcing areas been selected for the external audit to verify compliance with the ISCC sustainability requirements?	Calculate the sample size by multiplying the square root of the total number of farms/plantations/forest sourcing areas that have signed the self-declaration during the 12-months period prior to the certification audit with the risk factor determined in the risk assessment for violations of the ISCC requirements for sustainable production of biomass. Example: 100 farms, medium risk (risk factor 1.5), square root of 100 = 10 X 1.5 = A sample of 15 farms has to be selected and audited. If the result of calculating the sample size is a decimal number, it must be rounded up to the next whole number. The sample size must be doubled if one or more farms/plantations/forest sourcing areas refuse to participate in the audit or do not pass the audit. Note: Farms/plantations/forest sourcing areas, which are already certified individually or as part of a Central Office, do not fall into the sample and do not require on-site inspection.	Calculation of the sample size, list of farms/plantations/forest sourcing areas. Verify the number of farms/plantation/forest sourcing areas on the list. Risk assessment and risk factor			
01.02.008	Do the farms/plantations/forest sourcing areas that were selected for the external audit represent the whole group?	<ul style="list-style-type: none"> - At least 25% of selected farms/plantations/forest sourcing areas should be chosen randomly. 	List of farms/plantations/forest sourcing areas, information on factors such as location,			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<p>Factors to be taken into account when selecting the individual farms/plantations/forest sourcing areas for sampling include:</p> <ul style="list-style-type: none"> - Type of raw material - Different size of suppliers - Geographical location <p>The auditor may increase the sample size during the audit if this is needed to gain a representative understanding.</p>	crop etc., selection of the sample			
01.02.009	Were all farms/plantations/forest sourcing areas audited positively?	<p>Verify if all farms/plantations/forest sourcing areas from the sample have been audited with a positive result.</p> <p>In case one or more entities from the sample have a negative audit result the sample must always be doubled.</p> <p>In case of non-conformities on farm level, verify if all relevant non-conformities have been corrected within 40 days of the audit. In case for one or more group members major or critical non-conformities have been detected or one or more farms/ plantations/forest sourcing areas refuse to participate in the audit the sample size must be doubled. See ISCC EU Document 203 "Traceability and Chain of Custody"</p>	Audit reports of farms/plantations/forest sourcing areas			
01.02.010	If required, was an automated ARIA report generated for the certified area? (Note: Currently only applicable when palm plantations in Indonesia or Malaysia are covered by the certification)	<p>Verify if an ARIA report was generated for the area covered by certification.</p> <p>Note: For palm plantations in Indonesia and Malaysia is mandatory to generate automated ARIA reports.</p>	ARIA report for the area covered by certification			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
01.02.011	In the ARIA report, did the total number of polygons in the report correspond to the number of farms/plantations covered by the certification? (Note: Only applicable when palm plantations in Indonesia or Malaysia are covered by the certification)	Compare the number of polygons with the number of plantations that are covered by the certification	Number of polygons in the ARIA report, list of plantations that signed a self-declaration			
01.02.012	In the ARIA Report, did the total area of the polygons in the report correspond to the combined area of the farms/plantations covered by the certification? (Note: Only applicable when palm plantations in Indonesia or Malaysia are covered by the certification)	Compare the polygons in the report with the available information about the area of the farms covered by the certification, e.g. in maps, land register, other documents that connect legal ownership or lease with the respective land	Polygons in ARIA report, maps, contracts, land register, etc.			
01.03. Collecting Point and Central Office (Group certification of Points of Origin) – Additional Requirements for Main Audits						
01.03.001 (adjusted)	Is an up-to-date list of all ISCC compliant points of origin which includes the indicative amount of material each point of origin can supply to the collecting point or central office available and accessible?	Check whether the up-to-date list is available and includes the name and address of each point of origin as well as the indicative amount of material each point of origin can supply to the collecting point or central office. At least one point of origin must be on the list. The list must include all points of origin, which have supplied the collecting point/central office or were covered under group certification of another central office within the 12 months prior to the audit or that are certified individually (in which case the certificate number must be provided).	List of points of origin, adjustments to the list, if applicable, indicative amounts of material			
01.03.002 (added)	For ISCC EU: 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	List of non-compliant points of origin at the date of the audit (available on the ISCC website), list of supplying points of origin			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		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				
01.03.004 (adjusted)	For ISCC EU: 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?	For ISCC EU: Check the list of points of origin and delivery documentation for points of origin supplying 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 than 5 metric tons of waste/residue material per month must be checked on-site based on a sample. If more than 60 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.	List of points of origin with indicative amounts, delivery documentation, delivered quantities, invoices			
01.03.005 (adjusted)	For ISCC PLUS: Is it ensured that points of origin supplying more than 10 metric tons of waste or residues per month (or more than 120 metric tons per year on a rolling basis) can be clearly identified?	For ISCC PLUS: Check the list of points of origin and delivery documentation for points of origin supplying more than 10 metric tons of waste/residue material per month. Basis for the 10 metric tons per month is the output of waste/residues during the last year. Points of origin supplying more than 10 metric tons of waste/residue material per month must be checked on-site based on a sample. If more than 120 metric tons of waste/residues	List of points of origin with indicative amounts, delivery documentation, delivered quantities, invoices			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		have been supplied during the previous year, the point of origin falls into the sample. Note: Points of origin which supply less than 10 metric tons per month may be checked by a certification body if there is indication of non-conformities.				
01.03.006	Are ISCC self-declarations of all ISCC compliant points of origin available, completed and signed by the point of origin?	Check whether all points of origin on the list have completed and signed the ISCC self-declaration form and whether the forms are available. Verify if corrective actions have been defined by point of origin (if non-conformities were detected). Note: Points of origin, which are certified individually, do not need to provide a self-declaration.	ISCC self-declaration forms, list of points of origin			
01.03.007	Did a risk assessment take place 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)?	Risk assessment to be conducted by the external CB auditor: Evaluate the risk by taking into account regional specifics, involvement of local experts, utilisation of databases and other sources. See also ISCC EU Document 204 "Risk Management" for further information on the identification and evaluation of risks. Evaluate risks by the looking at risk factors such as: - Size of the point of origin - Type of point of origin (e.g. restaurant, processing unit, public container, community collecting site, etc.) - Type of waste/residue material - Amounts of waste/residue material	List of points of origin, indicative amounts of material, location of points of origin, types of material, types and size of points of origin, risk assessment, risk factor			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<ul style="list-style-type: none"> - Location and distance to the Collecting Point/Central Office (e.g. different country) - Handling of both waste/residues and virgin materials at the same site - Incentives for the waste/residue (e.g. double-counting, classification as advanced feedstock) - Indication on non-conformities e.g. by media or other reports, stakeholder complaints, etc. <p>Classify the risk according to one of the three risk levels:</p> <ul style="list-style-type: none"> - Regular (Risk factor 1.0) - Medium (Risk factor 1.5) - High (Risk factor 2.0) 				
01.03.008 (adjusted)	Has the sample size been calculated correctly, i.e. has a sufficient number of points of origin been selected for the external audit to verify compliance with the respective ISCC sustainability requirements?	<p>For ISCC EU: Basis for calculating the sample must be all points of origin producing/supplying more than 5 tons per month (60 tons per year). Points of origin generating less than 5 tons may fall into the sample if there is indication of non-compliance or fraud.</p> <p>Note: Public containers must be audited on a sample basis irrespective of the amount of material collected from each container. The sample size must be based on the number of locations/addresses where public containers are located. Several public containers located at the same address shall be audited as one sample.</p> <p>For ISCC PLUS: Basis for calculating the sample must be all points of origin producing/supplying more than 10 tons per month (120 tons</p>	Sample size calculation, list of points of origin, risk assessment and resulting risk factor			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<p>per year). Points of origin generating less than 10 tons may fall into the sample if there is indication of non-compliance or fraud.</p> <p>Note: Public containers must be audited on a sample basis irrespective of the amount of material collected from each container. The sample size must be based on the number of locations/addresses where public containers are located. Several public containers located at the same address shall be audited as one sample.</p> <p>For ISCC EU & ISCC PLUS: Calculate the sample size by multiplying the square root of the total number of relevant points of origin with the risk factor determined in the risk assessment for violations of the ISCC requirements for waste and residues. Example: 4 points of origin, medium risk (risk factor 1.5), square root of 4 = 2 X 1.5 = 3. A sample of 3 points of origin has to be selected and audited. If the result of calculating the sample size is a decimal number it must be rounded up to the next whole number. The sample size must be doubled if one or more points of origin refuse to participate in the audit or if major or critical non-conformities are detected.</p>				

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Note: Individually certified points of origin or certified as part of a group under a central office do not fall into the sample and do not require on-site inspection.				
01.03.009	Are the points of origin selected for the sample audit representative of the whole supply base?	<p>- At least 25% of the points of origin should be chosen randomly</p> <p>Factors to be taken into account when selecting the individual points of origin for sampling include:</p> <ul style="list-style-type: none"> - type of material - type of operation (e.g. restaurant, industrial operator, plant, public container, community collecting point, etc.) - amount of material produced/supplied - location/country of the point of origin - indication on non-conformities <p>The selected points of origin should represent operations with different criteria (if possible).</p> <p>Note: Points of origin which are certified individually or as part of a group under a central office must not be considered for the sample.</p>	List of points of origin.			
01.03.010	If a sample of points of origin has been audited, have all points of origin from the sample been audited positively?	<p>In case of non-conformities, have all non-conformities been corrected within 40 days?</p> <p>The auditor may increase the sample size during the audit if this is needed to gain a representative understanding.</p> <p>In case one or more entities from the sample major or critical non-conformities have been detected or one or more points of origin refuse to participate in the audit the sample must always be doubled (see ISCC EU Document</p>	Audit reports of points of origin			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		203 "Traceability and Chain of Custody").				
01.03.011	Is a list of all ISCC compliant dependent collecting points available and accessible (if applicable under the scope collecting point)?	In cases where service providers do not deliver the waste or residue material directly to the collecting point or external storage facilities used by the collecting point but operate a storage facility for the purpose of aggravating waste or residue material before delivery to the collecting point the service provider is considered as a dependent collecting point. Check if service providers have to be considered as dependent collecting points. Verify if a list is available and includes the name and address of each dependent collecting point. The list must include all dependent collecting points, which have collected material on behalf of the collecting point within the 12 months prior to the audit.	List of dependent collecting points			
01.03.012 (adjusted)	For ISCC EU: Have all dependent collecting points been audited positively?	Verify if in case of non-conformities, have all non-conformities been corrected within 40 days. In case this was not possible the respective dependent collecting points must be removed from the list.	Audit reports for dependent collecting points			
01.03.013	For ISCC PLUS: Has the sample size been calculated correctly, i.e. has a sufficient number of dependent collecting points been selected for the external audit to verify compliance with the respective ISCC sustainability requirements?	Basis for calculating the sample must be all dependent collecting points. Calculate the sample size by multiplying the square root of the total number of dependent collecting points with the risk factor determined in the risk	List of dependent collecting points, risk assessment, risk factor, sample calculation			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		assessment for violations of the ISCC requirements for waste and residues. Example: 4 dependent collecting points, medium risk (risk factor 1.5), square root of 4 = 2 X 1.5 = A sample of 3 dependent collecting points has to be selected and audited. If the result of calculating the sample size is a decimal number it must be rounded up to the next whole number. The sample size must be doubled if one or more dependent collecting points refuse to participate in the audit or if major or critical non-conformities are detected. (see ISCC EU Document 203 "Traceability and Chain of Custody")				
01.03.014	For ISCC PLUS: If a sample of dependent collecting points has been audited, have all entities from the sample been audited positively?	In case of non-conformities, have all non-conformities been corrected within 40 days? The auditor may increase the sample size during the audit if this is needed to gain a representative understanding.	Audit reports for dependent collecting points			
01.03.015	Are individual mass balances kept for each dependent collecting point?	Check if separate mass balances according to the ISCC requirements are available for each site.	Mass balance for each dependent collecting point			
01.03.016	Is it ensured that the entity acting as a dependent collecting point is not suspended or excluded from ISCC certification?	Check that dependent collecting points are not excluded from ISCC certification or have a suspension period of their ISCC certificate. Note: For the duration of a suspension of a certificate or exclusion from certification an economic operator is not permitted to act for other ISCC	ISCC certificate database on the website, including list of suspension periods and excluded companies			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		certified System Users as a dependent collecting point (see ISCC EU Document 102 "Governance").				
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	List of external storage facilities with names and addresses, and if applicable, certificate numbers			
01.03.018 (added)	For ISCC EU: Were all external storage facilities audited positively?	Verify if in case of non-conformities, have all non-conformities been corrected within 40 days. In case this was not possible the respective dependent collecting points must be removed from the list.	Audit reports of storage facilities			
01.03.019 (added)	For ISCC PLUS: Has a sample of all external storage facilities audited positively?	Verify if in case of non-conformities, have all non-conformities been corrected within 40 days. In case this was not possible the respective dependent collecting points must be removed from the list.	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 external storage facility			
01.03.021 (added)	For ISCC EU: 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 dependent collecting point and external storage location. It is not	List of external storage facilities and dependent collecting points, mass balances checked			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		sufficient to only check a sample of the site-specific mass balances				
01.03.022	In case of group certification of Points of Origin under a Central Office: Is it ensured, that the individual Points of Origin are a homogeneous group?	Check whether the individual Points of Origin share a harmonised management system, have similar processes and generate similar types of material (e.g. used cooking oil or animal fat).	List of points of origin, types of operation, types and amounts of waste/residues materials supplied			
01.03.023	In case of group certification of Points of Origin under a Central Office: Is it ensured, that all Points of Origin supplying sustainable material have gone through an internal audit?	Check whether all Points of Origin of the group supplying sustainable material have successfully passed the internal audit.	ISCC self-declarations, Internal audit reports			
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))						
01.04.001	Is a list of all external storage facilities used available and accessible?	Check if a list of all external storage facilities is available and used by the certified system user or belong to the logistic network and if the list includes the name and address of each site. In case individually certified warehouses or storage locations certified under a logistic centre are used the respective certificate number must be included	List of warehouses/storage facilities with name of entity and address and certificate number, if applicable			
01.04.002 (adjusted)	Has the sample size been calculated correctly, i.e. has a sufficient number of storage facilities been selected for the external audit to verify compliance with the respective ISCC sustainability requirements?	Basis for calculating the sample must be all external storage facilities. Calculate the sample size by multiplying the square root of the total number of storage facilities with the risk factor determined in the risk assessment for violations of the ISCC requirements for waste and residues. Example: 4 storage facilities, medium risk (risk factor 1.5), square root of 4 = 2 X 1.5 = 3 sample of 3 storage facilities has to be selected and audited. If the	List of warehouses/storage facilities, audit reports			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<p>result of calculating the sample size is a decimal number it must be rounded up to the next whole number.</p> <p>The sample size must be doubled if one or more storage facility refuses to participate in the audit or if major or critical non-conformities are detected. (see ISCC EU Document 203 "Traceability and Chain of Custody")</p> <p>Note: Storage facilities, which are certified individually or as part of a logistic center do not fall into the sample.</p>				
01.04.003	Were all storage facilities in the sample audited positively?	<p>The auditor may increase the sample size during the audit if this is needed to gain a representative understanding.</p> <p>If one or more entities from the sample have a negative audit result, the sample must always be doubled (see ISCC EU Document 203 "Traceability and Chain of Custody").</p> <p>If non-conformities are detected, verify if all non-conformities were corrected within 40 days after the audit.</p>	Audit reports of storage facilities			
01.04.004	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	Mass balance for each storage facility			
01.04.005 (added)	For ISCC EU: 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	List of external storage facilities, mass balances			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		sufficient to only check a sample of the site-specific mass balances				
01.05. Storage Facilities / Dependent Collecting Points (applicable for individually certified warehouses and external operational units audited as a part of a sample/main audit)						
01.05.001	Is a layout plan of the facility available?	Verify if the layout plan allows to identify where relevant deliveries of sustainable material are coming in, where they are stored and where they are going out. Verify if tanks, silos, etc. are actually located according to the layout plan.	Layout plan, on-site visit			
01.05.002	Is a contract between the operator of the storage facility/ the dependent collecting point and the client (certified ISCC system user) available?	Verify if a contract exists.	Contract			
01.05.003	Is it ensured that the relevant technical equipment and infrastructure to determine incoming and outgoing material flow is available and in operation?	Verify if amounts of incoming material and amounts of outgoing material can be determined correctly. Check if weighbridges are correctly calibrated. Check if flow meters, sensors, measuring devices etc. are available, fully functional and calibrated, in particular in the areas of site gate, silos, warehouse, conversion process, etc.	Weighbridges, sensors, flow meters, measuring devices, documentation of calibration			
01.05.004	Is it ensured that the data flow between the storage facility/dependent collecting point and the client (certified ISCC system user) renting storage space is correctly representing the inventory of the storage facility?	Check how data is transferred between the storage facility/dependent collecting point and the client. Verify if the data transferred represents the inventory and the amounts of incoming and outgoing material correctly. Check if there are clear procedures available.	Inventory, reporting to client			
01.06 National sales offices/limited risk distributors (LRD) (only for ISCC PLUS)						
01.06.001	Are the specifications for LRDs fulfilled?	Verify if national sales offices	Central data management system			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<ul style="list-style-type: none"> - are part of the corporate group as group head (certificate holder has at least 50% equity share) - are part of the central material flow documentation system of the corporate group in a way that all relevant data can be approached from the certificate holder headquarter - only act as a paper trader, meaning they buy and sell the certified material in the central system while the physical flow of the material is straight from the production unit to the customer. The last processing unit having a contract with the group head and/or LRD issues the sustainability declaration to the recipient of the physical material respectively (the LRD does not issue any delivery documents and/or sustainability declarations) - only sells products produced by a processing unit that is part of the corporate group and invoices these upon selling - must not be active for other companies, i.e. trader is contracted as sole provider of distribution for the manufacturing company - can be linked to the corporate group via publicly available information (e.g. annual financial reports) 	<p>Database accounts, production reports, delivery documents, sustainability declarations, contracts, invoices</p> <p>List of group head stating national sales offices/LRD</p> <p>Publicly available information, website, corporate reports</p>			
01.06.002	Does the group head hold a list of all national sales offices?	Check the name and address of related companies. Verify if the certificate holder has at least 50% equity share in the concerned legal entities.	List of group head stating national sales offices/LRD, publicly available information, website, corporate reports, internal management system			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
01.06.003	For LRD: Is the dispatch of product linked to a LRD invoice?	Check if there's a link between the LRD invoicing and the dispatch of product at the processing unit. It needs to be ensured that the customers of the sustainable material are aware under which ISCC certificate the LRD is covered, in order to be able to check the certificate's validity on the ISCC homepage. For this, the verified list can be provided to clients of LRDs. In case additional LRDs are added between two ISCC PLUS audits, check if this was reported to the CB. The updated list shall be provided to ISCC by the CB.	Check if there's a link between the LRD invoicing and the dispatch of product at the processing unit. It needs to be ensured that the customers of the sustainable material are aware under which ISCC certificate the LRD is covered, in order to be able to check the certificate's validity on the ISCC homepage. For this, the verified list can be provided to clients of LRDs. In case additional LRDs are added between two ISCC PLUS audits, check if this was reported to the CB. The updated list shall be provided to ISCC by the CB.			
01.07. Additional Requirements regarding FPR group certification (only for ISCC PLUS)						
01.07.001 (added)	Is a list of all FPR group members including their activities available?	Verify if a list of all FPR group members including their activities is available.	List of FPR group members			
01.07.002 (added)	Has the sample size been calculated correctly, i.e. has a sufficient number of FPR group members been selected for the external audit to verify compliance with the ISCC sustainability requirements?	The minimum sample size for audits is the square root of all FPR group members (incl. internal facilities) multiplied with the risk level.	List of FPR group members, risk assessment and risk factor			
01.07.003 (added)	Were all FPR group members audited positively?	Verify if in the case of non-conformities, all non-conformities have been corrected within 40 days. The auditor may increase the sample size during the audit if this is needed to gain a representative understanding. In case one or more entities from the sample have a negative audit result the sample must always be	Sample audits of the FPR group members			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		doubled (see ISCC EU Document 203 "Traceability and Chain of Custody")."				
01.07.004	In case an average claim was made, are all requirements for an average claim in place?	Verify if - the average claim was calculated for the same product only. - the average share of certified material in the final product is calculated correctly.	Mass balances of relevant sites, delivery notes, ERP system, logos and claims used			
01.07.005 (added)	Is the FPR group head certified under the scope FPR?	The certificate of the FPR group head must always include the scope Final Product Refinement.	Certificate of the FPR group head			
01.07.006 (added)	Is the FPR group head always the legal owner of the certified material?	Verify if the FPR group head is always the legal owner of the certified material.	Contracts, purchasing orders, etc.			
01.07.007 (added)	Are all relevant contracts between the FPR group head and the FPR group members in place (specifically if the service provider is an external company)?	Verify if relevant contracts with service providers are in place. It must be ensured that the activities regarding the certified material are kept within the contract.	Contracts between the entities			
01.07.008 (added)	Is the mass balance and all other relevant documentation (e.g. contracts, flow of material, conversion factor) controlled and recorded correctly?	For each outsourced site, a mass balance and all other relevant documentation must be kept, controlled and recorded by the certificate holder. The contractual documents as well as traceability documentation must be clear and verifiable.	Mass balance calculation of incoming and outgoing material, calculation of conversion factor and process losses, delivery documents, etc.			
01.07.009 (added)	Are all self-declarations of external group members signed and collected?	Verify if the self-declarations include all relevant information and are signed correctly.	Self-declaration for FPR outsourcing activities			
01.07.010 (added)	Is the traceability and physical flow of the certified outsourced material verifiable and documented correctly (incl. the documentation of the process losses)?	Verify the process flow, process losses and traceability of the certified/outsourced material.	Process flow, overview of the facility, calculation of process losses			
01.07.011 (added)	Is it ensured that no further outsourcing has taken place?	Verify the process flow and activities at the group member's site.	Process flow, ERP system, delivery documents, etc.			
01.07.012 (added)	Is the certified material received physically?	Verify if the certified material is received physically.	Delivery documents between FPR group head and group member			
01.07.013 (added)	Is it ensured that the group member did not make unauthorised use of the ISCC logos and claims?	Verify the amounts of certified material in comparison to logo and claim use. Check if the logo	Artworks, external communication (e.g. social media, websites, etc.)			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		was not used on non-certified material and that the service provider did not use ISCC logos and/or claims on for their own communication.				
01.07.014 (added)	Are all records of inputs, outputs, activities and delivery documentation associated with the material covered by the contract between FPR group head and group member kept correctly?	The entire flow of the certified/outsourced material must be documented and verifiable.	Process flow, delivery documents, etc.			
02. Traceability						
02.01. General Requirements (to be completed only for main audits, not relevant for sample audits)						
02.01.001	Is ensured that the list of suppliers and recipients of sustainable materials contains relevant information?	Check whether name, address of suppliers and recipients are available. Verify if the certification system and certificate number for all suppliers of sustainable material are available (certificate number is not applicable for farms/plantations or points of origin which are not individually certified).	List of suppliers and recipients			
02.01.002	Does the information and quantities from weighbridge tickets, delivery notes, sustainability declarations or proofs of sustainability of the incoming and outgoing sustainable material match with the information from the reporting system of the company?	Compare information and quantities of the reporting with the related incoming/ outgoing weighbridge tickets, delivery notes or sustainability declarations. Deviations up to 0.5% are acceptable. Deviations above 0.5% will require explaining documentation (e.g. weight loss due to drying/cleaning documented by drying protocols etc.)	Quantities from delivery notes, weighbridge tickets and reporting system, documentation of all deviations > 0.5%			
02.01.003	Are the quantities of the incoming and outgoing deliveries of sustainable material consistent with the amounts stated in the contracts related to those deliveries? Do they fulfil the sustainability characteristics fixed in the contracts (e.g. on EU RED II or ISCC Compliance, type of chain of custody)?	Compare quantities from reporting with contract details. Take into account that contract quantities can be split into several batches or that one batch may relate to different contracts. Verify if amounts are consistent.	Delivery documentation, contracts, reporting system			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		If relevant: Compare the amount of incoming and outgoing material claimed as "ISCC compliant".				
02.01.004	Are all deliveries of incoming sustainable material covered by a valid certificate of the supplier?	Verify if all suppliers of sustainable material were certified at the date of dispatch of the material. Compare dates of dispatch on the "latest" (most recent) and of the "oldest" delivery document / sustainability declaration with the validity period of the supplier's certificate on the ISCC website. Suspension periods must be taken into account, i.e. during suspension periods the supplier cannot provide material as sustainable. Note: If the supplier is a farm/plantation/point of origin a self-declaration can substitute a certificate. Note: Under PLUS the whole upstream supply chain has to be ISCC certified	Delivery documents / sustainability declarations, certificates of suppliers, certificate database on ISCC website, self-declarations			
02.01.005	Is the data from subcontractor contracts consistent with actually accounted services?	Compare if data (from tables, calculations etc.) and invoiced services are consistent with the contractual agreements.	Contract data (from tables, calculations etc.), Invoices from subcontractors			
02.01.006	Do the delivery notes, sustainability declarations or proofs of sustainability for incoming and outgoing sustainable material comply with the ISCC requirements and is the information consistent with information in the reporting system?	Verify whether the documents contain all mandatory information according to ISCC EU Document 203 "Traceability and Chain of Custody" and for ISCC PLUS the latest version of the ISCC PLUS System Document. Note: The sustainability declarations /proofs of sustainability/delivery notes verified shall consist of random and risk-based samples.	Delivery notes, weighbridge tickets, sustainability declarations, proofs of sustainability for incoming or outgoing sustainable material, reporting system	Indicate specifically which delivery notes, sustainability declarations or proofs of sustainability have been verified during the audit (e.g. statement of unique		

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
				document number and date):		
02.01.007	Is it ensured that incoming and outgoing deliveries of sustainable material are covered by the validity period of the operational units' certificate?	Compare the "oldest" and the "most recent" incoming and outgoing sustainability declaration/delivery note with the validity period of the certificate of the operational unit. Suspension periods of the certificate have to be taken into account. Verify if all incoming and outgoing deliveries of sustainable material have been covered by a valid certificate. Note: Suspension periods (current and completed) are indicated in the certificate database of the ISCC website	Delivery documents, certificate, proofs of sustainability, sustainability declarations, certificate database on ISCC website,			
02.01.008	Is it ensured that for one batch of sustainable material not more than one sustainability declaration or proof of sustainability was issued?	Verify that not more than one sustainability declaration or proof of sustainability has been issued for one batch of outgoing product. Verify that no sustainability declaration or proof of sustainability has been issued together with the issuance of a proof in a database of a Member State (e.g. Nabisy).	Mass balance, delivery notes, sustainability declarations, proof of sustainability			
02.01.009	If incoming or outgoing sustainability declarations or proofs of sustainability had to be corrected or cancelled due to incorrect information, has it been ensured that this was done correctly?	Verify if the procedure according to ISCC EU System Document 203 "Traceability and Chain of Custody", chapter 3.3.2 was applied. Verify if the incoming or outgoing sustainability declarations or proofs of sustainability were adjusted or cancelled correctly and if this reflected in the mass balance accordingly. Check the communication with the certification body and recipient (in case of outgoing	Mass balance, delivery notes, sustainability declarations, proof of sustainability, communication with certification body and recipient			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		sustainability declarations or proofs of sustainability) or the supplier (in case of incoming sustainability declarations or proofs of sustainability).				
02.01.010	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)	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):		
02.01.011 (added)	For ISCC EU: 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	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
		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 suspension of the certificate of the economic operator.				
02.01.012	If sustainability declarations or Proofs of Sustainability are issued or transferred within electronic traceability databases (e.g. Nabisy), is ensured that the amounts in the database are backed with respective documentation?	Check the accounts of electronic databases used. Verify if the amounts handled within such databases are backed by respective documentation (e.g. delivery documents, contracts, etc.).	Database accounts, contracts, delivery documents			
02.01.013	If traceability databases are used, is it ensured that the amounts put into the databases are correct and that batches are not sold more than once (e.g. with electronic PoS and a paper document).	Check all relevant database accounts. Compare the amounts in the database with the amounts produced, the amounts sold and (if applicable) the mass balance.	Database accounts, production reports, delivery documents, sustainability declarations			
02.01.014	In case of trader: Is the link to the physical material available and can be verified?	Trades of sustainable material refer to a specific batch of sustainable material and sustainability declarations issued are linked to a specific amount of physical sustainable material. Information on the physical location of the material is available. On the sustainability declaration the information on the place of receipt or place of	Sustainability declarations, delivery notes, contracts			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		dispatch indicates the location (i.e. the address) of the sustainable material.				
02.01.015	For ISCC EU: Is it ensured that all suppliers of wastes and/or residues or waste/residue based products are certified, and that the certification scheme is accepted by ISCC for deliveries of waste/residue based material?	Check incoming sustainability declarations and certification systems of suppliers of waste/residue (based) material and verify if accepted by ISCC.	Sustainability declarations, delivery notes, lists of suppliers, certificates of suppliers, ISCC system updates, ISCC website			
02.01.016	For ISCC PLUS: Do the incoming and outgoing ISCC sustainability declarations or proofs of sustainability contain the claim that the material is "ISCC Compliant"?	Verify whether the incoming and outgoing sustainability declarations/proofs of sustainability contain the claim "ISCC Compliant" Note: The claim "ISCC Compliant" can be made for outgoing deliveries if the ISCC certified operator has received an equivalent amount of incoming material with the statement "ISCC Compliant" on the Sustainability Declaration.	Incoming and outgoing sustainability declarations, proofs of sustainability, mass balance			
02.01.017	Is ensured that ISCC related logos and claims are correctly applied by the System User?	Verify whether the company complies with ISCC requirements for logos and claims (ISCC Document 208 "Logos and Claims"). E.g. - Did the System User receive explicit approval from ISCC to set up ISCC related logos and claims? - Does the claim reflect the applied chain of custody option? - Is the correct logo applied (on/off product)? - Was the equivalent amount of sustainable input material sourced as claimed for outgoing product? Note: If mass balancing was applied, claims cannot reference the content of the output without referring to the CoC option	Delivery notes, sustainability declarations, reporting system, claims on outgoing product, official email from ISCC confirming logo and claims use for applied usages, company website and other communication channels			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
02.01.018	For ISCC PLUS: For cases in which final buyers do not require a sustainability declaration (e.g. retail), is there sufficient evidence to verify outgoing amounts of sustainable products sold and respective claims made?	Verify if the correct amounts that were declared as ISCC-certified to non-certified entities were taken into account in the mass balance calculation. Documentation must at least refer to evidence on sustainability characteristics in other types of delivery documents as well as bookkeeping requirements for the mass balance(s). Preferably sustainability declarations are issued for internal purposes.	Internal data bank, delivery notes, product information sheets, invoices, contracts, etc.			
02.01.019	In case of biomethane (producers, processors and/or traders): Is it ensured that the statement was signed to confirm that no multiple claiming of sustainability characteristics is taking place?	Check if the statement is up-to-date and signed by a competent member of staff All elements of the supply chain that produce, trade, consume or further process (e.g. liquify) biomethane must sign a declaration to confirm that no multiple claiming of sustainability characteristics that are assigned to specific batches of biomethane is taking place. See ISCC EU Document 203 "Traceability and Chain of Custody"). A template of this statement is available on the ISCC website.	Up-to-date and signed statement available for audit			
02.01.020	For ISCC PLUS: Add-on EN 15343: Do the delivery notes or sustainability declarations for incoming sustainable material comply with the ISCC and EN 15343 requirements and is the information consistent with information in the reporting system?	Is the history of waste indicated? (E.g. Has known contact with hazardous substances taken place?) Is the sorting process indicated? Is the pre treatment indicated (e.g. washing, grinding, ...)? Is information on tests been carried out before processing indicated? (E.g. tests according to	Delivery notes, sustainability declarations for mechanical recycling according to EN 15343			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		EN 15347) Are the records of process variables/parameters available? Is information on tests been carried out after processing indicated? (E.g. tests according to EN 15342, EN 15344, EN 15345, EN 15346, EN 15348)				
02.01.021	For ISCC PLUS: Add-on EN 15343: Do the delivery notes or sustainability declarations for outgoing sustainable material comply with the ISCC and EN 15343 requirements and is the information consistent with information in the reporting system?	Is the history of waste indicated? (E.g. Has known contact with hazardous substances taken place?) Is the sorting process indicated? Is the pre treatment indicated (e.g. washing, grinding, ...)? Is information on tests been carried out before processing indicated? (E.g. tests according to EN 15347) Are the records of process variables/parameters available? Is information on tests been carried out after processing indicated? (E.g. tests according to EN 15342, EN 15344, EN 15345, EN 15346, EN 15348)	Delivery notes, sustainability declarations for mechanical recycling according to EN 15343			
02.01.022	For ISCC PLUS deliveries of biomass and biofuels to Japan: Do the incoming and outgoing delivery notes, sustainability declarations or proofs of sustainability contain the specific information on the GHG emissions?	Note: For deliveries to Japan under ISCC PLUS specific information on GHG emissions are requested. See ISCC PLUS 201-1 "Guidance for Deliveries of Biofuels to Japan". It is not necessary to apply the add-on "GHG emissions". 1) For deliveries of sugar cane and sugar cane based ethanol from Brazil - Statement: "Use of Japanese default value for Brazilian ethanol (sugar cane)" - Statement: el = 0 (zero)	Delivery notes, sustainability declarations, proofs of sustainability for incoming sustainable material, reporting system			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		2) For deliveries of corn and corn based ethanol from the U.S. - Statement: "Use of Japanese default value for U.S. ethanol (sugar corn)" - Statement: el = 0 (zero)				
02.01.023 (added)	Applicable for audits conducted with reasonable assurance: Is it ensured that sufficient data has been gathered and investigated during the audit to obtain a reasonable level of assurance regarding traceability requirements?	Ensure that the sampled document checks allow for reasonable assurance. Reasonable assurance implies a reduction in the risk to an acceptably low level as the basis for a positive form of expression such as "in our opinion, the entity has complied, in all material respects, with the relevant requirements"(see ISCC EU System Document 201 "System Basics")	Sustainability declarations and supportive documents			
02.02. First Gathering Point - Additional Requirements						
02.02.001	Is it ensured, that sustainable raw material is only supplied from farms/plantations/forest sourcing areas which have completed and signed the appropriate ISCC self-declaration/ self-assessment?	Verify whether the appropriate ISCC self-declaration / self-assessment form has been completed and signed by the farms/plantations/forest sourcing areas. Compare dates of incoming deliveries with the date the self-declaration has been signed. Compare deliveries, self-declarations and the list of farms/plantations/forest sourcing areas.	Self-declarations, delivery notes, weighbridge tickets, contracts, list of farms/plantations/forest sourcing areas			
02.02.002	Are the amounts of sustainable raw material supplied by the farm/plantation/forest sourcing areas plausible?	Compare the amounts supplied with the size of the farm/plantation/forest sourcing areas. Verify plausibility of amounts.	Contracts, invoices, weighbridge tickets, delivery notes, self-declaration, information on production areas of farms/plantations/forest sourcing areas			
02.03. Collecting Point and Central Office (Group certification of Points of Origin) - Additional Requirements for Main Audits						
02.03.001	Is it ensured that the material collected is eligible for certification as a waste or residue raw material under ISCC?	Verify if the material is eligible for certification as a waste or residue	ISCC EU or ISCC PLUS list of materials, delivery documents			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		raw material. Check if the material is included on the relevant ISCC list of materials (ISCC EU or ISCC PLUS).				
02.03.002	Is it ensured that sustainable waste/residue material is only collected from points of origin which have completed and signed the appropriate self-declaration?	Check whether the appropriate self-declaration has been completed and signed by the points of origin. Compare dates of incoming deliveries with the date the self-declaration has been signed. Compare deliveries, self-declarations and the list of points of origin.	Self-declarations, delivery notes, waste transfer notes, contracts, list of points of origin			
02.03.003	Did the verification of the existence of the ISCC compliant points of origins that have signed the self-declaration take place on a sample basis prior the audit?	Verification to be conducted by the external certification body/ auditor prior to the audit: The auditor must verify the existence of at least the square root of all points of origins that have signed the self-declaration within 12 months prior to the audit (rounded up to the next full number). This verification can be done remotely e.g. through internet research, with a telephone call, or through other substantiated evidence. If the existence of a point of origin cannot be verified remotely, on-site verification is mandatory before the point of origin is allowed to supply ISCC supply chains.	List of points of origins, documentation of verification efforts, e.g. websites, telephone numbers and names of members of staff, confirmation of existence of sample			
02.03.004 (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 office 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,	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			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<p>landfill operations. This includes that e.g., noticeably high amounts or round numbers need to be verified.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>Take into account the indicative amounts provided on the list of points of origins. Verify if there is any indication of the deliberate generation of waste.</p> <p>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,</p>	<p>collection trucks, contracts with dependent collecting points and/or service providers for transport, documentation of plausibility checks</p>			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		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?	<p>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 high 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.</p> <p>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 further investigations have to be conducted.</p> <p>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</p>	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
		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,				
02.03.006	Is it ensured that the material is classified/declared correctly and truly?	<p>Verify if the classification/declaration of the incoming material is correct. Check what kind of waste or residue originates at the Point of Origin and how this was sold/declared. Check respective documentation (e.g. operation license of the Collecting Point, waste transfer notes, delivery documents, etc.).</p> <p>In case of UCO: Verify if it is entirely of vegetable origin, or entirely or partly of animal origin</p> <p>In case of animal fats from rendering/animal by-products: Verify if the correct category according to the respective EU regulation has been applied and if there is evidence from the competent authority for the category (e.g. health certificate signed by an official veterinarian/inspector). If there is no official evidence of the category, the material must be classified as "uncategorized animal fat from rendering/animal by-product.</p> <p>In case of waste and residues from processing units: Input and output materials, type of processing unit.</p>	EU Waste Catalogue, Waste codes, ISCC EU or ISCC PLUS list of materials, operation permit/license, health certificates, delivery documents, waste transfer note			
02.03.007	If the collecting point treats the collected material mechanically: Are losses from the treatment process documented and taken into account appropriately to determine the amounts of material that can be sold?	A collecting point can mechanically treat material (e.g. by filtration or sedimentation to	Production reports, process description, information on the treatment methodology, incoming and outgoing			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		extract water and contaminations). Verify that the amounts of material that are going in and out of the treatment process are documented and plausible.	delivery documents, sustainability declaration, weighbridge ticket, mass balance			
02.03.008	For ISCC PLUS: Add-on EN 15343: Have relevant quality control tests been conducted?	Specify the quality control tests that have been conducted.	Test report, test verification			
02.03.009	For ISCC PLUS: Add-on EN 15343: Does the recycling process produce material which meets the requirements for the intended application?	Verify if mechanical recycling produces material which fulfills the needed quality of the product.	On-site visits, process description, etc.			
02.03.010	For ISCC PLUS: Add-on EN 15343: For specific applications like food contact: Have challenge tests been proceeded to demonstrate that the process can deliver products with certain specified properties?	Specify the challenge tests that have been conducted.	Test report, test verification			
02.03.011	For ISCC PLUS: Add-on EN 15343: Have the input materials been controlled according to EN 15347?	<p>Check if the information about materials characteristics are documented as stated in EN 15347 (Table 1 – Required characteristics of sorted plastic wastes):</p> <ul style="list-style-type: none"> - Main polymer present (minimum percentage per weight) - Products (percentage by weight) - Pre/Post-consumer - Origin (commercial/industrial/household /agricultural waste) - Source (Building and Construction, Packaging Industry, etc.) - Colour (dominating colour and minimum share) - Other polymers present (maximum percentage by weight) - Metals (maximum percentage by weight) - Paper/Cardboard (maximum 	Material characteristics documentation			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		percentage by weight) - Moisture (maximum percentage by weight) - Other contaminants (maximum percentage by weight) - Prohibited impurities - Weight/size - Delivery form (bulk, bales big bags, etc.) - Strapping - Supplier name - Supplier address				
02.04. Storage Facilities, Dependent Collecting Points (only applicable for operational units audited as a part of a sample; in case of Collecting points and Central Offices for waste/residues under ISCC EU sampling is not possible)						
02.04.001	Are the quantities of the inventory and of the periodical reporting consistent with the contracts between storage operator and client?	Compare quantities from reporting with contract details. Verify if amounts are consistent.	Delivery documentation, contracts, reporting system			
02.04.002	Do the amounts from periodical reporting and inventory match with the amounts reported to the client?	Compare inventory, incoming and outgoing deliveries at the storage facility and the amounts reported to the client.	Inventory, reporting system			
02.04.003	Is it ensured that the information from delivery documents for incoming and outgoing material match with the weighbridge protocols?	Compare weighbridge protocols and delivery notes for specific batches.	Weighbridge protocol, delivery notes			
02.04.004	Do the storage facilities contain the amount of material they should contain according to the inventory?	Check if tanks or silos contain the amount of material they should contain according to the inventory.	Inventory of facilities			
02.04.005	If the dependent collecting point treats the collected material mechanically: Are losses from the treatment process documented and taken into account appropriately to determine the amounts of outgoing material that can be sold?	A dependent collecting point can mechanically treat material (e.g. by filtration or sedimentation to extract water and contaminations). Verify that the amounts of material that are going in and out of the treatment process are documented and plausible.	Production reports, process description, information on the treatment methodology, delivery documents, invoices and contract with collecting point, weighbridge tickets			
02.05 (added, for ISCC EU) 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	Sustainability characteristics can only be assigned to consignments	Consignments registered in the Union database			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	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.)	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.				
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. Verify 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	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			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		delivered or received as sustainable				
02.05.003 (moved)	Is it ensured, that the entity injecting biomethane into the grid is physically connected with the economic operator withdrawing the biomethane out of the grid?	Check, if both economic operators (biogas processing plant, operation unit receiving the biomethane e.g. biomethanol plant, Bio-LNG plant, Bio-LNG terminal) are physically connected via the gas grid	Documentation on the gas grid network (e.g. maps), list of recipients of biomethane			
02.05.004 (added)	Are contracts in place that cover the respective amount of biomethane forwarded in the grid?	Verify 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 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.	Contracts, sustainability declarations			
02.06. Processing Unit - Additional Requirements						
02.06.001	Does the periodic production report or another relevant reporting contain the necessary information?	Type and quantity of sustainable input material including further sustainability characteristics and claims (e.g. "ISCC Compliant"); Conversion factors/yields;	Reporting system, production reports, quality management system, sustainability declarations, other delivery documents, bookkeeping			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<p>Type and quantity of sustainable product, including further sustainability characteristics of product and claims (e.g. "ISCC Compliant");</p> <p>Type and quantity of co-products (if necessary for determining the allocation factor and not available from other sources);</p> <p>Quantities of wastes, residues, losses etc. (if necessary and not available from other sources);</p> <p>Production date (if necessary or dedicated batches need to be identified);</p> <p>Allocation factor (if not available from other sources);</p> <p>Declaration whether GHG total default value, GHG disaggregated default values, actual GHG values or a combination of disaggregated default values and actual GHG values for the different emission formula elements (e.g. from extraction or cultivation, transport & distribution, processing, etc.) were applied (for ISCC PLUS only relevant if the add-on "GHG Emissions" is applied).</p>	documentation, respective indication of certified material			
02.06.002	For biomethane plants processing biogas from municipal solid waste (MSW): Is it ensured that the auditor or staff of the certification scheme can examine the delivery of biogas from MSW if they consider this necessary e.g. by conducting on-site verification at the landfill operation, i.e. the point of origin where gas from MSW occurs?	Check if the requirements for such verification are given by having access to the landfill operation or by reviewing the self-declaration on biogas from MSW signed by the landfill operation. A template of this self-declaration is available on the ISCC website.	Up-to-date and signed self-declaration. Verification of access to the landfill operation			
02.06.003	Is the processing unit able to actually process the feedstocks as indicated on the incoming sustainability declarations?	With this question it shall be confirmed that the processing unit is able and set up to process the materials that are stated on the	Plant operation permit, production reports, information about process inputs, e.g. contracts or			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		delivery documents and sustainability declarations for incoming materials. This means it has to be confirmed if the technical requirements are in place to enable the required processing steps. Further, the necessary process inputs have to be available in the required quantities to enable the required processing steps.	invoices, sustainability declarations and related delivery documents			
02.06.004	For ISCC PLUS: For pre-consumer material: Is the "ISCC Flow chart to determine whether the ISCC w/r process can be applied" used?	Is the "ISCC Flow chart to determine whether the ISCC w/r process can be applied" used?	Material flow charts, process descriptions			
02.06.005	For ISCC PLUS: Is pre-consumer material used according to ISCC rules?	Verify whether the pre-consumer material was used according to ISCC rules: -Rework, regrind or scrap generated cannot be claimed as "circular". -Treatment of pre-consumer material must undergo an additional processing step in order to be claimed as "circular", e.g. by an official waste management company or an external company. -An official waste code is necessary for internal recycling. -The material must not reused in the same process it originates from.	Process descriptions, waste code documentation, reporting system			
02.06.006	For ISCC PLUS: Is scrap/regrind/rework originating from ISCC certified sustainable materials handled in the correct way?	Verify - if it can be processed internally, then the sustainable credits remain in the mass balance and can be further allocated to the outputs (taking into consideration the rules for certified attribution, e.g. process feasibility)	Bookkeeping, periodic reporting system			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<p>or</p> <p>- if it is sold to an external facility for re- or further processing, then they are to be classified as co-product with the option to attribute sustainable shares to any output of the production process (keeping in mind the general requirements for certified attribution such as technical feasibility)</p> <p>or</p> <p>- if it is discarded without any re- or further processing, then must be taken into account as a production loss for the conversion factor determination.</p>				
02.06.007	For ISCC PLUS: Is the proportion of reused circular pre-consumer material originating from the same site significantly lower than the proportion of "virgin" raw material used?	<p>Verify the proportion of the reused circular pre-consumer material originating from the same site which should be significantly lower (relevant data must be provided, which can be based on the product or on the production process) than the proportion of "virgin" raw material used.</p> <p>If a processing unit generates a higher share of waste and thus circular over time, evidence must be provided justifying that waste was not intentionally generated.</p>	Bookkeeping, periodic reporting system			
02.06.008	For ISCC PLUS: Are the requirements for the post-industrial or atmospheric CO ₂ to be counted towards the sustainable share of the output material fulfilled?	- Verify if fossil or atmospheric CO ₂ reacts with hydrogen that is ISCC compliant (bio-, (bio-)circular or	Sustainability Declaration or delivery note, Chemical Reaction, mass of sustainable			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		renewable-energy-derived hydrogen) - Verify if at least one other relevant process input (reactant of fossil or atmospheric CO ₂) is in the production process besides the fossil or atmospheric CO ₂	input, process description, production data			
02.06.009	For ISCC PLUS: Are the atoms derived from post-industrial or atmospheric CO ₂ correctly considered in the sustainable share of the output materials?	- Verify if only the outputs of the process, which contain the carbon derived from the fossil or atmospheric CO ₂ and/or other ISCC compliant inputs are attributed to - Verify that no attribution of the carbon atom from CO ₂ to other carbon atoms has taken place	Chemical Reaction, mass of sustainable input, process description, production data, claimed output, outgoing Sustainability Declaration			
02.06.010	For ISCC PLUS: Are the atoms derived from biogenic CO ₂ correctly considered in the sustainable share of the output material?	Verify if the biogenic CO ₂ is counted correctly to the sustainable share of the output material, just like other sustainable input materials	Chemical Reaction, mass of sustainable input, process description, production data, claimed output, outgoing Sustainability Declaration			
02.06.011	For ISCC PLUS: Add-on EN 15343: Is the percentage by weight of recycled material in a product calculated with the recycled content formula?	Verify that the percentage by weight of recycled material in a product calculated with the recycled content formula: Percentage recycled content of the product = mass of recycled materials in the product / total mass of the product x 100	Bookkeeping, periodic reporting system, reports on determination of the recycled content			
02.06.012	For ISCC PLUS: Add-on EN 15343: Have relevant quality control tests been conducted?	Specify the quality control tests that have been conducted.	Test report, test verification			
02.06.013	For ISCC PLUS: Add-on EN 15343: Does the recycling process produce material which meets the requirements for the intended application?	Verify if mechanical recycling produce material which fulfil the needed quality of the product.	On-site visits, process description, etc.			
02.06.014	For ISCC PLUS: Add-on EN 15343: For specific applications like food contact: Have challenge tests been proceeded to demonstrate that the process can deliver products with certain specified properties?	Specify the challenge tests that have been conducted.	Test report, test verification			
02.06.015	For ISCC PLUS: Add-on EN 15343: Have the input materials been controlled according to EN 15347?	Check if the information about materials characteristics are documented as stated in EN 15347 (Table 1 – Required characteristics of sorted plastic	Material characteristics documentation			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		wastes): - Main polymer present (minimum percentage per weight) - Products (percentage by weight) - Pre/Post-consumer - Origin (commercial/industrial/household /agricultural waste) - Source (Building and Construction, Packaging Industry, etc.) - Colour (dominating colour and minimum share) - Other polymers present (maximum percentage by weight) - Metals (maximum percentage by weight) - Paper/Cardboard (maximum percentage by weight) - Moisture (maximum percentage by weight) - Other contaminants (maximum percentage by weight) - Prohibited impurities - Weight/size - Delivery form (bulk, bales big bags, etc.) - Strapping - Supplier name - Supplier address				
02.06.016)	For ISCC PLUS: Add-on EN 15343: Have tests been carried out before processing? (E.g. tests according to EN 15347)	Specify the tests that have been conducted.	Test report, test verification			
02.06.017	For ISCC PLUS: Add-on EN 15343: Have tests been carried out after processing? (E.g. tests according to EN 15342, EN 15344, EN 15345, EN 15346, EN 15348)	Specify the tests that have been conducted.	Test report, test verification			
02.07. Co-processing - Additional Requirements						
02.07.001	Is the internal process of the co-processing facility adequately documented?	Information should include a brief process description, biogenic and fossil input materials, the main	Relevant documentation			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		products, co-products, residues and losses within the process, flow charts etc.				
02.07.002	Does the periodic production report or another relevant report contain the necessary information?	<ul style="list-style-type: none"> - Type of sustainable bio-based raw material, quantities of sustainable bio-based raw material (in MJ), sustainability characteristics and claims of the sustainable raw material (e.g. "ISCC Compliant") - Bio-yields/ sustainable share of the co-processing facility - Type and quantity of sustainable bio-based product, including further sustainability characteristics and claims of product (e.g. "ISCC Compliant") - Type and quantities of co-products (if necessary for determining the allocation factor and not available from other sources) - Quantities of wastes, residues, losses etc. (if necessary and not available from other sources) - Production date (if necessary or dedicated batches need to be identified) 	Periodic reporting system			
02.07.003	Are the quantities of products declared as bio-based and sustainable since the previous audit available and consistent?	Identify the relevant quantities for the period since the previous audit from reporting and compare with quantities on delivery notes or calculation of bio-output	Periodic reporting system	Please state the exact quantity:		
02.07.004	Is it ensured that different raw materials are kept separately in the bookkeeping?	Verify if different raw materials are kept separately within the bookkeeping.	Bookkeeping			
02.07.005	Is it ensured that the bookkeeping allows to uniquely identify and assign sustainability characteristics to individual (incoming and outgoing) batches of bio-based outputs?	Verify if individual batches can be uniquely assigned with sustainability characteristics (such as type of feedstock, quantity,	Bookkeeping, sustainability declarations received (delivery documents),			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		country of origin/cultivation, GHG emissions, waste/residue status, claims (ISCC Compliant or EU RED Compliant) based on the (received and issued) sustainability declarations or Proofs of Sustainability.	sustainability declarations or Proofs of Sustainability issued			
02.07.006	ISCC EU: Have EU Member States requirements for co-processing been followed (where applicable)?	Check destination markets for bio-outputs and if certain requirements apply in those markets (e.g. with respect to approach of calculating bio-yield or attribution of bio-output).	Reports on destination of final biofuels. Reports on bio-yield determination and application in daily operation (internal reporting)			
02.07.007 (added)	For ISCC EU: 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)	For ISCC EU: 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 ¹⁴ C laboratory analysis results. The quantity of co-processed biofuel produced during the relevant time period is calculated by multiplying the amount of calculated bio-input by the output specific conversion factor.	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
02.07.009 (adjusted)	For ISCC EU: In the case where the bio-content is calculated using a calibrated energy balance method, verify that the calculation has been performed correctly.	<p>Verify if the following procedure was followed to determine the bio-content and quantity of co-processed biofuel produced during the relevant time period:</p> <ul style="list-style-type: none"> - 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 <p>The bio-content is calculated by dividing the amount of calculated bio-output by the total amount of that output.</p> <p>Verify the bio-content using 14C laboratory analysis.</p> <p>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.</p>	<p>Periodic reporting system. Reports, documentation on the determination of the bio-content</p> <p>Reports on quantities of different inputs and outputs, lower heating values, calculation methodology for weighting factor and bio-yield.</p>			
02.07.010 (adjusted)	For ISCC PLUS: In case that the bio-yield is determined through efficiency/losses of a process, verify that the calculation has been performed correctly.	<p>Verify if the following procedure was followed to determine the bio-yield:</p> <ul style="list-style-type: none"> - In an experimental set up determine specific outputs of varying bio/fossil input shares and typical losses (water, waste gases) - Based on that, determine amounts of incoming bio-based 				

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<p>raw material as well as output amounts and typical fractions of outputs for a 100% bio-process</p> <ul style="list-style-type: none"> - Calculate total bio-output by subtracting losses of the 100% bio-process from the total bio-based input <p>The bio-yield is calculated by dividing the amount of calculated bio-output by the amount of bio-input</p>				
02.07.011 (adjusted)	For ISCC EU: In the case where the bio-content is calculated using a yield model, verify that the calculation has been performed correctly.	<p>Verify if the following procedure was followed to determine the bio-yield:</p> <ul style="list-style-type: none"> - In an experimental set up determine specific outputs of 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 <p>The bio-yield is calculated by dividing the amount of calculated bio-output by the amount of bio-input.</p>	<p>Periodic reporting system. Reports, documentation on the determination of the bio-content</p> <p>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</p>			
02.07.012 (adjusted)	In case that the bio-yield is determined by 14C analyses, verify that the calculation has been performed correctly.	<p>Verify, whether the following approach was followed:</p> <ul style="list-style-type: none"> - 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- 	<p>Periodic reporting system. Reports, documentation on the determination of the bio-content</p> <p>Continuous 14C analyses for feedstock mixture of biobased and fossil origin and respective product pool</p>			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		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.				
02.07.013	Were the 14C measurements to determine typical bio-based outputs conducted based on the standard tests ASTM D6866 or CEN/TS 16640 and on one of the three accepted methods?	Determine whether 14C measurements were conducted based on either ASTM D6866 or CEN/TS 16640 and on one of the three accepted methods: - Proportional Scintillation Method (PSM), - Beta Ionisation (BI) or - Accelerated Mass Spectrometry (AMS). If under experimental conditions: Compare co-process and the conditions of it with conditions for which 14C analyses have been carried out. If a fuel measurement & sampling (FMS) regime was applied at the start of a given process, check whether regime is legitimate.	14C analyses laboratory test results, Process diagram and assumptions for 12/14C analyses, if applicable "fuel measurement & sampling (FMS) regime"			
02.07.014 (added)	For ISCC EU: Has 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	Documentation from test results on detection limits. Data on sampling/ measurement regime. Documentation on outliners.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		have procedures/ guidelines for sampling/ measuring in place?				
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?	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 testing methods and results.			
02.07.016	Has the bio-yield of the co-processing facility been determined correctly?	The bio-yield has been determined: - Site-specific and - Process specific (i.e. for the process within a site, where the bio-based input material is actually used). - Either during daily operations or where not possible under specific test conditions or in an experimental set up. (For further verification of bio-yield calculation please see questions) The bio-yield has been applied correctly during daily operations in order to calculate the amount of bio-outputs from a given amount of bio-inputs.	Reports on bio-yield determination and application in daily operation (internal reporting)			
02.07.017	Has the bio-yield been applied correctly during daily operation?	Verify if the bio-yield has been correctly applied for incoming sustainable bio-based input materials. Where inputs and outputs are clearly linked (in time or physically) and thus amounts of in- and outputs can be assigned to each other, as an alternative to calculate the bio-yield it would be also possible to designate the share of sustainable bio-based energy content in the inputs directly to the outputs.	Reports on bio-yield, amount of bio-based input, amount of output produced, amount of output sold as bio-based.			
02.07.018	Has the respective bio-yield been applied correctly to calculate the quantity/amount of outgoing bio-products?	Verify if the bio-yield is correctly applied for incoming sustainable	Reports on bio-yield, amount of bio-based input, amount of			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		bio-based input materials in order to calculate the bio-output.	output produced, amount of output sold as bio-based.			
02.07.019 (added)	For ISCC EU: 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?	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.			
02.07.020	Is the share of biogenic hydrogen quantified in the final product (e.g. via elemental analysis)?	Verify if an analysis has been conducted that allows quantification of biogenic hydrogen incorporated in the product(s). Is the calculation correct?	Analytical reports			
02.07.021	For ISCC PLUS: Has the calculated bio-output been correctly attributed to the different product fractions?	Within ISCC PLUS two different approaches for attributing the bio-output are possible: - Equal proportioning to all relevant outputs - Attribution to a specific product In cases where only the bio-yield of one output has been determined, e.g. by 14C measurements for a specific product, only the determined bio-content of this specific product can be sold as such.	Reports on bio-yield determination and application in daily operation (internal reporting)			
02.08	Collecting Point – Additional requirements for OBP (only for ISCC PLUS)					
02.08.001	Is a detailed description of how the status of the material as waste is determined available?	The determination of waste has to be similar to the "Process to determine if a material is a waste or residue".	Definition of OBP, determination description			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
02.08.002	Is at least one team member of the collection team interviewed by the auditor to approve the process of identifying OBP?	Interview at least one of the collection team about how the team members identify OBP.	Interview protocol			
02.08.003	Are the collection sites documented ?	Check that for each collection site, the address, geo-tag, date, team members, pictures before and after cleaning and the amount collected for each day are documented.	Documentation, protocol, map			
02.08.004	Is the weight of the OBP plausible ?	Compare pictures before cleaning and the documented amount of collected material.	Weight documentation			
02.08.005	Is OBP only collected by full-time employees ?	Verify that only full-time employees collect potential OBP.	Working contracts			
02.08.006	Is the use of intermediate storage and sub-collectors excluded ?	Check the documentations of the collection sites and the respective amounts which show clearly that no intermediate storage or sub-collectors are involved.	Check the documentations of the collection sites and the respective amounts which show clearly that no intermediate storage or sub-collectors are involved.			
02.08.007	Is the system user is aware that claims must refer to «ocean-bound plastic » and the material cannot be claimed as post-/pre-consumer material ?	Inform the system user must about this requirement during the audit.	Signature of the system user			
02.08.008	Has a self-declaration on good social practice regarding human rights been communicated to the employees and signed by the management and the employees' representative?	Check if the 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 and commitment to fair contract arrangements.	Self-declaration is available in appropriate language and complete			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
02.08.009	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.	Interviews with manager as well as workers on special offers for employees and families			
02.08.010	Is it ensured that there is no forced labour?	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. If workers voluntarily surrender their identity cards to the employer for safekeeping, they shall have unrestricted access to their identity cards. Access must be free of charge and it can be documented. An agreement on the safekeeping of identity cards shall be available in written form, in a language understood by the worker. 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, or deposits for accommodation, is prohibited.	Separate interview with manager and employees' representatives			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
02.08.011	Is it ensured that child labour does not take place?	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. 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 there are no forms of slavery or practices similar to slavery, forced or compulsory labor of children.	Availability of respective documentation. Separate interview with responsible member of staff/workers and manager.			
02.08.012	Is it ensured that there is no indication of discrimination?	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.	Separate interview with manager and employees' representatives; Document check on equal opportunities policy			
02.08.013	Is equal participation in meetings and consultations ensured for minority groups and women?	Women and minority groups should have the possibility to meaningfully participate in meetings and negotiations. In all stakeholder consultation processes, including the FPIC, women and minority groups shall be appropriately	Interviews with women and minority groups, minutes of meetings, documentation proving participation			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		included and their voices equally heard and respected.				
02.08.014	Is regular employment available wherever possible?	Check that employment relationships are established according to national law or practice. The employment of contract or temporary workers for permanent or ongoing tasks, e.g. to eliminate or reduce pay and benefits, shall not take place. This can be supported by a regular assessment of ways to promote the use of permanent and local labour.	Applicable contract details are available.			
02.08.015	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. Check if there is a policy to prevent sexual harassment, other harassment, violence. The policy should be implemented and communicated to all levels of the work force, contract workers and service providers.	Separate interview with manager and employees' representatives; workers' interviews with self-selected/anonymous workers			
02.08.016	Is it ensured that all workers are provided with fair legal contracts?	Check if all workers are provided with fair legal contracts in written form and in languages they do understand. In case of low literacy of employees, contracts need to be explained. 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	Control of random samples of contracts; separate interview with manager and employees' representatives; if applicable, alternative evidence of a labour relationship			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		contracts are registered with the labor authority of the country of production. In those countries where there are no requirements for formal labour agreements between workers and employers, alternative documented evidence of a labour relationship must be present.				
02.08.017	Is it ensured a living wage is paid, 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.	Document check (e.g. pay slips) and/or other evidence possible			
02.08.018	Is it ensured that there is a responsible person dedicated to workers' health, safety and good social practice?	The person responsible for workers' health, safety and good practices is clearly identified and known to the employees.	An organigram is in place with a clearly identified person responsible for workers' health, safety and good practices. Workers are clearly aware of who the person responsible for health and safety is.			
02.08.019	Are records of all workers and employees available?	Check if records demonstrate an accurate overview of all employees (including seasonal workers and subcontracted workers) 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.	Availability of respective documentation. Separate interview with manager and employees' representatives.			
02.08.020	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.	Random sample of documents on working hours. Separate interview with			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Working times of all employees during the last 24 months are documented. Rest breaks/days should also be documented during peak seasons.	manager and employees' representatives.			
03. Mass Balance						
03.01. General Requirements (to be completed for main and sample audits)						
03.01.001	Is it ensured that all relevant documentation is available and accessible for the verification of the mass balance?	<p>Check if all relevant documentation is available and accessible that is needed to verify the mass balance:</p> <ul style="list-style-type: none"> - List of sites that are covered under the certificate and require individual mass balances (e.g. external storage sites, dependent collecting points) - List of all inputs, outputs and inventory per site, including the description of the material handled. This list has to include both sustainable and non-sustainable materials, and if relevant, must also include fossil materials handled by the sites - Incoming and outgoing sustainability declarations - Conversion factors applied. In the case of waste/residues it is especially important to ensure that the conversion process was not modified to produce more waste or residues - Amount of credits from previous period (if available) - Timeframe of mass balance periods. The start and end date of each mass balance period should be documented transparently. - Mass balance under other certification schemes used by the economic operation, if applicable 	Start and end dates of mass balance periods, incoming and outgoing sustainability declarations, weighbridge tickets, conversion factor, list and amounts of inventory, list of external sites, contracts about deliveries of sustainable materials, etc.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Note: In case of the certification of paper traders the mass balance refers to the sustainability declarations and contracts of the delivery of sustainable material.				
03.01.002	Is it ensured that a timeframe of maximum three months is kept for each mass balance period (for all economic operators except producers and first gathering points of agricultural or forest biomass)?	For the mass balance calculation, an appropriate timeframe must be defined by the end of which the sum of batches with corresponding sets of sustainability characteristics added to and withdrawn from the mixture has to be balanced. Check that no mass balance period is longer than three months.	Start and end dates of the mass balance periods			
03.01.003	Applicable for First Gathering Points and Central Offices of agricultural or forest biomass only: If the First Gathering Point chose a mass balance period longer than three months (but not longer than 12 months) is it ensured that there was no deficit in the mass balance after the first three months?	Check that no mass balance period is longer than 12 months. If the mass balance period is longer than three months it is not possible to go into deficit (i.e. it is not possible to sell more material as sustainable than is available in the mass balance). Conduct control calculation based on the respective reporting: Determination of A (available sustainable material at the end of the first three month of the mass balance period: Quantity of sustainable material in stock at the beginning of the period plus the incoming sustainable material during the first three months minus the quantity of outgoing sustainable material during this time). Determination of B (sustainable output after the first three months until the end of the mass balance period): Determine the quantity of	Start and end dates of the mass balance periods, Result B is equal or smaller than result A			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		outgoing sustainable products during this period. - Result B has to be equal to or smaller than result A				
03.01.004 (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			
03.01.005 (added)	Are the start and end dates of the mass balance periods clearly documented?	The start and end date must be clearly documented. 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. For ISCC EU: 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.	Start and end dates of the mass balance periods, communication to certification body in case of changes to the starting date			
03.01.006 (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	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
		that must be kept for external storage facilities or dependent collecting points.				
03.01.007	Were the mass balances calculated correctly?	<p>Note: For materials that cannot be considered being part of a mixture separate mass balances have to be kept (see above). If the system user is certified for multiple scopes, mass balances should be kept for each scope separately</p> <p>Conduct control calculation based on the respective reporting:</p> <p>Determination of A (available sustainable material): Add the quantity of sustainable material in stock at the beginning of the period and the incoming sustainable material for the entire period. Multiply this sum with the conversion factor for this period (applicable for processing units)</p> <p>Determination of (sustainable output): Determine the quantity of outgoing sustainable products during this period.</p> <p>- Result B has to be equal to or smaller than result A</p> <p>Also individually check if separate mass balances are kept for "ISCC Compliant" material and materials with different sets of sustainability characteristics (if applicable).</p> <p>ISCC PLUS: Check for circular, bio-circular, bio and renewable materials individually</p>	Result B is equal or smaller than result A	Indicate the mass balance period(s) (beginning and end date of the period) verified during the audit. Indicate at least one verified (reproducibly) transaction (audit trail):		
03.01.008 (added)	For ISCC EU: 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	Mass balance, sustainability declarations, Amount of available sustainable material was always equal or higher			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		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.	than amount of forwarded sustainable material within a mass balance period			
03.01.009 (added)	For ISCC EU: 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 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	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
		<ul style="list-style-type: none"> - 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 				
03.01.010 (added)	For ISCC EU: 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?	<p>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:</p> <ul style="list-style-type: none"> - 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 - In case of gaseous biomass fuels and LNG they must have similar chemical characteristics 	Information about the material, including physical and chemical characteristics, heating values, information on type of raw material			
03.01.011	Was the credit for sustainable material that may be transferred into the next mass balance period calculated correctly?	If within one mass balance period more sustainable material was available than was dispatched,	Result A was bigger than result B in the mass balance			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<p>the surplus of sustainable material in the bookkeeping is called 'credit'.</p> <p>Verify if a credit was available at the end of the mass balance period by checking credit calculation based on above mass balance calculation figures: Credit C = A – B: Subtract B from A</p>	<p>calculation, Credit C was calculated correctly.</p> <p>ISCC EU: Transferred credit is equal to C, if C is equal to or smaller than D; Credit is equal to D if C is larger than D</p> <p>ISCC PLUS: Transferred credit is equal to C</p>			
03.01.012	For ISCC EU: If credits were available at the end of a mass balance period was the credit transfer into the next mass balance period done correctly?	<p>Under ISCC EU it is only possible to transfer credits from one mass balance period to the next if at least the equivalent amount of the specific material (sustainable or non-sustainable) is physically in stock on the site. It is not possible to transfer credits between different mass balances.</p> <p>Compare result C from the credit calculation above with inventory level D of sustainable and non-sustainable material at the end of the mass balance period. Verify if the correct amount of credits is shown in the following mass balance period (e.g. under available sustainable material in stock at the beginning of the mass balance period)</p> <p>Fossil material cannot be counted as physical stock/inventory D even in the case that its physical and chemical properties are the same as those of the bio-based material, except in case of co-processed materials or materials injected into gas grids (e.g.</p>	<p>Amount of credits, inventory/amount of material in stock at the end of the mass balance period; in case of biomethane in the gas grid: amount of material contractually available for transport, contracts, shipper documents, documentation of material extracted from the grid ;</p> <p>Transferred credit is equal to C, if C is equal to or smaller than D; transferred credit is equal to D if C is larger than D,</p> <p>Correct amount of credits are shown at the beginning of the following mass balance period</p>			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<p>biomethane) where credits can be transferred into the next mass balance period as long as the equivalent amount of material is physically available.</p> <p>Note: Producers, traders and processors of biomethane usually do not store the gas in the caverns but use the gas grid (transport) for storing. In these cases, the limitation of sustainable credit transfer to physical "inventory" at the location shall not be applied. It must be verified that the respective amount of material (sustainable or non-sustainable) is contractually available in the gas grid for further transport in the gas grid or extraction from the gas grid.</p>				
03.01.013 (added)	For ISCC EU: In case of a gap of certification periods of up to three months: If credits were available at the end of the last mass balance of the previous certification period, was the credit transfer into the first mass balance of the next certification period done correctly?	It is possible to transfer credits from the last mass balance period of the previous certification period to the first mass balance period of the next certification period if the gap between the certification periods does not exceed three months, and if at no point in time during the gap the physical stock of the relevant material at the site of the mass balance fell below the amount of credits intended to be transferred. In case of co-processed materials and/or materials injected into gas grids (e.g. biomethane), at least the equivalent amount of material was physically available at all times.	Compare result C from the credit calculation above with inventory level D of sustainable and non-sustainable material at the end of the last mass balance period of the previous certification period. Verify if the correct amount of credits is shown in the first mass balance period of the next certification period (e.g. under available sustainable material in stock at the beginning of the mass balance period)			
03.01.014	Is the quantity of output material declared as sustainable since the previous audit available and consistent?	Identify the relevant quantities for the period since the previous audit from reporting and	Delivery documents, sustainability declarations, contracts, mass balances			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		compare the quantities on sustainability declarations/PoS and mass balance calculation. Compare quantities of "ISCC Compliant" products with ISCC acquired raw materials.				
03.01.015	For ISCC PLUS: If credits were available at the end of a mass balance period was the credit transfer into the next mass balance done correctly?	The transfer of credits C into the next mass balance period is possible regardless of the amount of material in stock D at the end of the mass balance period. Verify if the correct amount of credits is shown in the following mass balance period (e.g. under available sustainable material in stock at the beginning of the mass balance period) Note: Transferring credits between materials is only allowed for identical products or product groups.	Correct amount of credits are shown at the beginning of the following mass balance period			
03.01.016	For ISCC PLUS: Was the credit transfer between different sites done correctly (only applicable for processing units and storage facilities)?	Verify if the transfer of credits was conducted according to the ISCC requirements. Under ISCC PLUS the credit transfer is possible between sites for certified processing units and storage facilities under the following conditions: - Supplier and recipient of credits must be part of the same company/corporate group/JV - Sites must be located within national borders, or within neighbouring countries (sharing an inland border) - Applicable only for the same kind of outgoing product - Mass balances must be kept site-specific - ISCC certification must be in place for all sites	Reporting system, mass balance calculation, documentation of credit transfer between sites			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		- Certificates can be issued by differing certification bodies if full documentation is available				
03.01.017	For ISCC EU: Is it ensured that different raw materials are kept separately in the mass balance?	Verify if different raw materials are kept separately within the mass balance calculation (raw material specific mass balance).	Raw material specific mass balance			
03.01.018	For ISCC PLUS: Is it ensured that different raw material categories are kept separately in the mass balance?	Verify if different raw material categories (bio, bio-circular, circular, renewable) are kept separately within the mass balance calculation.	Raw material category specific mass balance			
03.01.019	Is it ensured that the mass balance enables sustainability characteristics to be identified and uniquely assigned to individual (incoming and outgoing) batches?	Verify if individual batches can be uniquely assigned with a set of sustainability characteristics (such as type of raw material, country of origin of the raw material, GHG emissions, scope of raw material certification (i.e. i.e. if raw material was certified according to the sustainability criteria of the RED II, was cultivated as intermediate crop, fulfills the criteria for low iLUC risk feedstocks or meets the waste/residue definition of the RED II) based on the (received and issued) sustainability declarations or Proofs of Sustainability. ISCC EU: See ISCC EU Document 203 "Traceability and Chain of Custody" for sustainability characteristics and information requirements ISCC PLUS: See ISCC Document "ISCC PLUS" for sustainability characteristics and information requirements	Mass balance calculation, sustainability declarations/proofs of sustainability received and issued			
03.01.020 (added)	For ISCC EU: Was the assignment of sustainability characteristics to outgoing batches of material was done correctly?	Verify if the assignment of sustainability characteristics to outgoing batches of material was	Mass balance calculation, sustainability declarations/proofs of			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		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	sustainability for outgoing batches of material			
03.01.021 (added)	For ISCC EU: 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			
03.01.022 (added)	For ISCC EU: 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 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	Mass balance, outgoing delivery documents, contracts, weighbridge tickets			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		assignment of sets of sustainability characteristics to the outgoing batch is not possible.				
03.01.023 (added)	For ISCC EU: In case batches of sustainable fuels were used to comply with an obligation placed on a fuel supplier in a member state, were those batches 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			
03.01.024 (added)	For ISCC EU: 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			
03.01.025	In case external storage facilities are used: Is it ensured that the information about incoming and outgoing material in the mass balance of a specific storage facility match with the information of incoming and outgoing material of this facility?	Compare the amounts of incoming and outgoing material in the site-specific mass balance of the storage facility with the inventory, incoming and outgoing deliveries at the storage facility and the amounts reported from the storage facility.	Mass balance, inventory, reporting system, sustainability declarations, delivery documents			
03.01.026	Is it ensured that sustainable material was physically received at the site for which the mass balance is kept?	Verify if the amount of sustainable material that is included in the mass balance was physically received at the site for which the respective mass balance is kept.	Sustainability declarations, delivery documents, weighbridge tickets, etc.			
03.01.027	Is it ensured that no multiple accounting of sustainable material occurs (i.e. selling incoming sustainable material more than once with the same sustainability characteristics)?	Compare total incoming raw material (sustainable and non-sustainable) and the total amount declared as sustainable.	Mass balance under all sustainability certification systems, reporting system,			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<p>In case more than one certification system is used, control mass balance (and if necessary, the supporting delivery documents, Sustainability declarations/proofs of sustainability, traceability databases, etc.) of other certification systems.</p> <p>Verify that material is not declared as sustainable under more than one system.</p> <p>Verify that the total amount of sustainable output under all certification schemes combined, matches the amount of sustainable input.</p> <p>For biogas/biomethane: Check if biogas/biomethane is sold into other markets with the option of further incentive schemes (e.g. biomethane for heating).</p> <p>If yes, check if the operation unit is taking part in other incentive scheme focussing on benefits for sustainability attributes.</p> <p>Check if any sustainability attributes like "sustainable", "certified", "bio-based", "renewable", or "emission saving" etc. are assigned to other volumes of non-sustainable, fossil, renewable or other gases.</p>	<p>delivery documents, Proofs of Sustainability, databases.</p> <p>For gaseous biomass: The sustainability attributes associated with the sustainable output are not claimed more than once. The ISCC statement was signed to confirm to no multiple claiming of sustainability characteristics is taking place</p>			
03.01.028	For ISCC PLUS: Is it ensured that no credit transfer from ISCC PLUS to ISCC EU mass balances has been done?	Check that no credits from ISCC PLUS to ISCC EU mass balances has been transferred.	Reporting system, mass balance calculation, documentation of credit transfer			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
03.01.029	For ISCC PLUS: If sustainable material is downgraded: Is the downgrade done correctly?	In case sustainable material is downgraded, check if the downgrade was done correctly: It is possible to downgrade sustainable material with a higher sustainability category (i.e. add-ons were covered by certification), for example to compensate a negative mass balance of sustainable material with a lower sustainability category (i.e. less or no add-ons applied). The prerequisite is that all other sustainability characteristics are identical.	Reporting system, mass balance calculation, self-declaration/sustainability declaration			
03.01.030	For ISCC PLUS: Is the equivalence of "ISCC Compliant" input and output stated?	Check if the equivalence between the "ISCC Compliant" input and the respectively claimed output (on a mass balance basis) exist. If the final product does not achieve 100% "ISCC Compliant" equivalence, the percentage must be stated (e.g. on- and/or off-product). Equivalence means that the respective amount of input to output has been sourced.	Reporting system, mass balance calculation			
03.01.031	For ISCC PLUS: Are chemically and mechanically recycled batches of materials and products quantities documented separately in the mass balance documentation?	Check: In the mass balance documentation, the batches of chemically and mechanically recycled materials are documented separately and not aggregated.	Mass balance documentation, material flow charts, process descriptions			
03.01.032	Applicable for audits conducted with reasonable assurance: Is it ensured that sufficient data has been gathered and investigated during the audit to obtain a reasonable level of assurance regarding mass balance requirements?	Ensure that the sampled document checks allow for Reasonable Assurance. Reasonable assurance implies a reduction in the risk to an acceptably low level as the basis for a positive form of expression such as "in our opinion, the entity has complied, in all material respects, with the relevant	Mass balance information and supportive documents			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		requirements"(see ISCC EU System Document 201 "System Basics")				
03.02. Processing Unit – Additional Requirements						
03.02.001	Is the conversion factor calculated correctly for all types of sustainable material processed?	<p>A conversion factor describes the change in quantity of a specific material that occurs due to processing of the respective material at a specific site. This means, that conversion factors and the resulting changes of quantities have to be site-specific and product-specific. Conversion factors are based on actual data (e.g. processing or production data).</p> <p>The conversion factor of a specific product for a certain period is defined as follows: $C (\%) = A_o/A_i * 100$ C: Conversion factor A_i: Amount of the process input material A_o: Amount of output yielded by the internal process based on input A_i</p> <p>For mass balance calculations the conversion factor must be as up-to-date as possible, e.g. reflect the production during the previous mass balance period. For GHG calculations the yearly average of the conversion factor may be applied.</p> <p>Also see ISCC EU document 203 "Traceability and Chain of Custody"</p> <p>For ISCC PLUS: For the determination of the conversion factor, all process outputs (products) as well as reactants (e.g. water) can be taken into</p>	Conversion factor, amounts of input and output, production reports, process descriptions, etc.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		account. Process losses (e.g. gases to flare) are deducted from the conversion factor.				
03.02.002	For ISCC PLUS: If mass determination has been used, was the procedure described in the "Guidance" used to determine the sustainable share?	Verify if the following procedure was followed to determine the sustainable share: - Determine the typical amounts (in mt) of all relevant sustainable and fossil inputs and outputs of the co-processing - Divide the amount of all outputs by the amount of all inputs. The result is the conversion factor of the process - The conversion factor of the process is multiplied with the amount of the sustainable input to determine the sustainable share	Reports on quantities of different, inputs and outputs, lower heating values, calculation methodology for weighting			
03.02.003	For ISCC PLUS: If energetic determination has been used, was the procedure described in the "Guidance" used to determine the sustainable share?	Verify if the following procedure was followed to determine the sustainable share: - Determine the typical amounts (in MJ/ kWh) of all relevant sustainable and fossil inputs and outputs of the co-processing - Multiply the quantities of all inputs and outputs with the respective lower heating values to determine the energetic content - Divide the energy content of all outputs by the energy content of all inputs. The results is the conversion factor of the process The conversion factor of the process is multiplied with the amount of the sustainable input to determine the sustainable share	Reports on quantities of different inputs and outputs, lower heating values, calculation methodology for weighting factor and sustainable share.			
03.02.004	For ISCC PLUS: If Trace-the-Atom has been used, was the procedure described in the "Guidance" used to determine the sustainable share?	Verify if the following procedure was followed to determine the sustainable share:	Reports on quantities of different inputs and outputs, documentation on chemical reactions, operational data			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<ul style="list-style-type: none"> - Determine the equation of the chemical reaction of the sustainable input material to the relevant output of the co-processing. The determination shall be based on operational data of the processing unit - Determine the atoms/ molecules being incorporated from the sustainable input into the relevant output molecular - Divide the molecular weight of the incorporated atoms/ molecules by the molecular weight of the whole product to determine the specific share of the chemical reaction - Determine the overall efficiency of the processing unit by dividing the total amount of all output by the total amount of all inputs - Multiply the overall efficiency of the processing unit with the specific share of the chemical reaction to determine the conversion factor <p>The conversion factor of the process is multiplied with the amount of the sustainable input to determine the sustainable share</p>				
03.02.005	For ISCC PLUS: If 12C / 14C analysis has been used, was the procedure described in the "Guidance" used to determine the sustainable share?	<p>Verify if the following procedure was followed to determine the sustainable share:</p> <ul style="list-style-type: none"> - 12C/ 14C analysis of a known raw material mixture of bio-based and fossil origin - 12C/ 14C analysis of the respective output; either in experimental test or, if possible, in daily operations - Determine the sustainable share based on the results of the bio- 	Continuous 12C / 14C analyses for feedstock mixture of bio-based and fossil origin and respective product pool			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		based content of the respective output/ product				
03.02.006	For ISCC PLUS: If 12C/14C analysis has been used, were the 14C measurements to determine typical bio-based outputs conducted based on the standard tests ASTM D6866 or CEN/TS 16640 and on one of the three accepted methods?	<p>Determine whether 14C measurements were conducted based on either ASTM D6866 or CEN/TS 16640 and on one of the three accepted methods:</p> <ul style="list-style-type: none"> - Proportional Scintillation Method (PSM), - Beta Ionisation (BI) or - Accelerated Mass Spectrometry (AMS). <p>If under experimental conditions: Compare co-process and the conditions of it with conditions for which 14C analyses have been carried out.</p> <p>If a fuel measurement & sampling (FMS) regime was applied at the start of a given process, check whether regime is legitimate.</p>	12/14C analyses laboratory test results, Process diagram and assumptions for 12/14C analyses, if applicable "fuel measurement & sampling (FMS) regime"			
03.02.007	For ISCC PLUS: Has the determination of the conversion factor been calculated correctly?	<p>The conversion factor has been determined:</p> <ul style="list-style-type: none"> - Site specific - Based on operational data <p>The conversion factor has been determined either based on operational data being measured/ monitored regularly or where not possible under specific test conditions or in an experimental set up. The conversion factor has been applied correctly during regular operations in order to calculate the amount of sustainable output from a given amount of sustainable input. Additionally, each plant, which is combined under one certificate at one site, has its own conversion factor.</p>	Reports on determination of the conversion factor and application in daily operation (internal reporting)			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
03.02.008	ISCC PLUS: Has the conversion factor been applied correctly during daily operations?	Verify if the conversion factor is correctly applied for incoming sustainable input materials in order to calculate the output (as long as input mix is similar to that used for 14C analysis).	Reports on conversion factor, amount of sustainable input, amount of output produced, amount of output sold as sustainable.			
03.02.009	ISCC PLUS: Has the respective conversion factor been applied correctly to calculate the quantity/amount of outgoing products?	Verify if the conversion factor has been correctly applied for incoming sustainable input materials. Where inputs and outputs are clearly linked (in time or physically) and thus amounts of in- and outputs can be assigned to each other, as an alternative to calculate the conversion factor it would be also possible to designate the share of sustainable energy content in the inputs directly to the outputs.	Reports on conversion factor , amount of sustainable input, amount of output produced, amount of output sold as sustainable			
03.02.010	For ISCC PLUS: Has the calculated sustainable share been correctly attributed to the different outputs of the unit?	Within ISCC PLUS, free attribution of the sustainable share to one or several outputs is possible. The attribution has been determined to outputs for which it is chemically/ technically possible, that the sustainable input molecules/ atoms are included. In cases where the sustainable share in the output has been measured e.g. by 12C/ 14C measurements for a specific product, only the determined sustainable content of this specific product can be sold/ claimed as such.	Reports on determination of the sustainable share and application in daily operation (internal reporting)			
03.02.011	For ISCC PLUS: Have the requirements for additives been applied correctly?	Verify that the sum of all additives and other non-sustainable organic compounds must be less than 3% of the total mass or energetic value in order to be	Chemical Reaction, mass of sustainable input, process description, production data, claimed output			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		neglected from the mass balance calculation.				
03.02.012	For ISCC PLUS: In case a consumption factor was applied, has it been calculated correctly?	Verify if the requirements for consumption factors are fulfilled: - Existence of multistep reaction network (e.g. chemical park) - Analysis of individual process steps - Input/Output ratio (also taking material losses due to chemical reactions or process inefficiencies into account) - Site-specific determination	Amounts of input and output, production reports, process descriptions, bills of materials, actual consumption data on a regular basis (e.g. annually).			
03.02.013	Has the respective conversion factor been taken into account for each outgoing product?	Verify if the conversion factor has been taken into account correctly for each product, i.e. that the size of the batches of the outgoing products has been adjusted by applying the respective conversion factor. The amount of sold or withdrawn sustainable products within one period should not be larger than the product of the amount A_i going into the process multiplied by the conversion factor C . The allocation of sustainability characteristics to outgoing batches is limited by the conversion factor relevant for the product related supply route.	Conversion factor, amount of input, amount of output produced, description of product groups			
03.02.014	For ISCC EU: If the processing of a material yields more than one output intended for the sustainable fuel production, is it ensured that separate conversion factors have been applied for each output?	Verify if separate conversion factors have been calculated according to the methodology as described in ISCC EU System Document 203 "Traceability and Chain of Custody".	Amounts of input and output, production reports, process descriptions, etc.			
03.02.015	For ISCC EU: If the processing of a material yields more than one output intended for the sustainable fuel production, is it ensured that separate mass balances are kept for each output?	Verify if separate mass balances are kept for each output intended for the fuel production.	Mass balances			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
03.02.016	For ISCC PLUS: In case a conversion factor (CF) was calculated for a product group, has it been calculated correctly?	Verify if the calculation was applied correctly: - Calculation of CF must be in compliance with all other relevant ISCC requirements - Based on data for the most relevant product from this group or via determining a "weighted" average - Transparent description of the defined product groups - Clear link between group CF and data management system	Conversion factor, amounts of input and output, production reports, process descriptions, etc.			
03.02.017	Is it ensured that sustainability credits are allocated equally to all products and co-products according to the conversion factor?	Verify the allocation factor and if sustainability credits are allocated correctly.	Allocation factor, allocation, mass balances			
03.02.018	Is it ensured that the production capacity and the produced amounts of sustainable and non-sustainable material are plausible?	Verify if the production capacity and the produced amounts of sustainable and non-sustainable material are plausible. Note: If a biofuels plant receives final biofuel from external suppliers, it cannot (falsely) claim that the biofuel was produced on-site. For those amounts of biofuels, the biofuel producer cannot issue sustainability declarations with information on the overall GHG emissions and final savings. This is only possible for biofuels that were produced on-site.	Plant operation procedure, QM system, production reports, incoming and outgoing sustainability declarations			
03.02.019 (added)	For ISCC EU: In case biomethane is further processed into other fuels (e.g. biomethanol): Is an appropriate mass balance 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.				
03.02.020	For ISCC PLUS: In case the raw material category "renewable" using an electrolysis process is applied. Is mass balancing limited to a proportional or stoichiometric approach?	Verify if the sustainable share is attributed to all process products in the same ratio in which these products are generated per unit of consumed electricity. A "re-attribution" or "shift" of attributed sustainable share from one product of the process to another is not allowed. This means that free/certified attribution for those cases is not allowed.	Conversion factor, amounts of input and output, production reports, process descriptions, overview on chemical reactions, etc.			
03.02.021	For ISCC PLUS: Is oxygen or nitrogen from ambient air reacting with the certified material?	Verify if oxygen or nitrogen from ambient air reacting with the certified material.	Production data, process description, Sustainability Declarations			
03.02.022	For ISCC PLUS: Is oxygen or nitrogen considered correctly for the calculation of sustainable share of the output material?	<ul style="list-style-type: none"> - Verify in case of co-processing ISCC compliant with non-compliant input (same material) only oxygen or nitrogen reacting with the ISCC compliant share of the input material can be considered to be part of the sustainable share of the product. - Verify the conversion factor/consumption factor is in place for the ISCC certified material and considered correctly to account for the process losses of the certified material. - Verify the total amount of sustainable output material does not exceed the sum of certified input material and the amount of oxygen/nitrogen from ambient air according to chemical reaction. 	Chemical Reaction, mass of sustainable input, process description, production data, claimed output, outgoing Sustainability Declaration			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
03.02.023	For ISCC PLUS: In case oxygen or nitrogen – coming from certified input material – leaving the production process, is it correctly deducted when calculating the amount of sustainable output material?	<p>Verify if:</p> <p>i) there is an oxygen/nitrogen output stream originating from the certified input material or</p> <p>ii) oxygen/nitrogen atoms from the certified input material are present in output materials without attributed sustainability characteristics (combined/reacted with uncertified material)</p> <p>Hetero atoms from impurities in input materials with weight percentages <1% do not need to be taken into account for this requirement.</p> <p>In case of option i) or ii): The sustainable share needs to be reduced by the respective mass of oxygen and nitrogen atoms from the ISCC compliant input material. The certified free attribution is hence restricted in those cases to the mass of the hydrocarbon content from the ISCC compliant input material</p>	Chemical Reaction, mass of sustainable input, process description, production data, claimed output, outgoing Sustainability Declaration			
03.02.024	For ISCC PLUS: In case of combining different raw material categories in multi-input processes, are the amounts of certified materials for each raw material category kept separately?	<p>- Verify that when combining different raw material categories, the amounts of certified material for each raw material category are kept separately in the chain of custody and traceability documentation (i.e. mass balance, sustainability declarations etc.).</p> <p>- The only exception to this rule are processes with multiple (five or more) input materials and intermediates, and two raw</p>	Chemical Reaction, mass of sustainable input, process description, production data, claimed output, outgoing Sustainability Declaration, mass balance			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		material categories leading to multiplied possible combination of raw material quantities or shares.				
03.02.025	For ISCC PLUS: Are the limitations of attribution/determination obeyed?	Check if the attribution/ determination is limited to: - Process outputs that can potentially contain parts (molecules/atoms) of the sustainable input after its processing/chemical reaction (no attribution to output, which cannot chemically/ technically include the sustainable input). -Physical output (sustainable and non-sustainable) produced in the respective mass balance period (no attribution to a quantity of output, which is not produced at the site within a mass balance period).	Reporting system, mass balance calculation, self-declaration/sustainability declaration			
03.03. Processing Unit - Biogas Plant						
03.03.001	Is it ensured that the operations log book (operations diary) contains all relevant data on substrate input and that biogas output of the plant is measured and documented?	Verify if the biogas plant documents the substrates input for the biogas plant on a daily basis. Check if the documentation includes information on the amount and the quality of each of the substrates processed in the biogas plant (substrate origin, dry matter, assigned GHG value)?	Reporting system (operation log book/operation diary), delivery notes for incoming deliveries, production reports			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Verify if the biogas output is measured and documented.				
03.03.002	Is ensured that the biogas output measured corresponds with the amount of substrates processed?	Check the amount of biogas output measured. Calculate the amount of biogas produced based on the amount of substrates processed. Verify if the result of the calculation is plausible and corresponds to the amount of biogas produced. Differences shall be explained. Check if the conversion factors used for the calculation of the yield (biogas output) are correct. Verify if these factors correspond with current scientific publications.	Company documentation on energy output and substrate processed, publications on energy content of substrates in biogas plants. The energy content of biogas produced (measured) corresponds to the energy content of the substrates processed and the energy content of the biogas (calculated).			
03.03.003	For ISCC EU: Is it ensured that the mass balance includes information if for the production of the fuel or fuel precursor support was received and if so, type of the support scheme (if applicable)?	Verify if individual batches can be uniquely assigned with information on support received for the production of biogas. Beside the general sustainability characteristics (e.g. such as type of feedstock, quantity, country of origin/cultivation, GHG emissions) this information has to be included on sustainability declarations	Documentation on incentives/subsidies, outgoing sustainability declarations			
03.03.004	For ISCC EU: If materials with differing energy content were mixed for the purpose of further processing, is it ensured that the size of the batches were adjusted according to their energy content?	Verify the substrates with their respective energy content that go into the process. On the basis of the theoretical gas potential per substrate the actual share of biogas produced per substrate can be determined.	Mass balance calculation, sustainability declaration received (delivery documents), sustainability declarations received and issued, Reporting system (operation log book/operation diary), production report			
03.03.005	Is methane leakage minimized using at least one of the following measures: a) Covered digestion storage b) Additional measures to consume additional methane and to stop methane slip	Verify if at least one of the measures is in place. Verify construction plan, technical maps and plans of the biogas plant.	Measure(s) in place, operational permit. Latest environmental report of the biogas plant.	Please state explicitly the measure(s) applied:		

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	c) Measurement of methane slip d) Adequate application of fermentation residues	Are structural modifications visible? Is an actual operational permit available? Visual verification of the measures				
03.04. Processing Unit - Biomethane Plant						
03.04.001	Is it ensured that the total amount of biomethane being produced corresponds to the amount of biogas/landfill gas processed?	Compare if the amount of biogas/landfill gas (i.e. biogas from municipal solid waste) processed (measured or estimated) corresponds to the amount of biomethane produced. If the conversion rate is fluctuating (e.g. in the case of conversion of landfill gas to biomethane) this shall be explained. Check if the amount of biomethane produced corresponds to the gas (biogas, landfill gas) input?	Reporting system, delivery notes, production reports. The biomethane output is measured and documented. The conversion factor for the processing of landfill gas into biomethane does not exceed 0.5 +/- 5%			
03.04.002	Is it ensured that no additional natural gas is blended into the bio-based gas processed or into the biomethane?	Verify if natural gas or other gases are additionally blended into the biomethane processing plant. Verify if the existing pipeline system exclusively transports landfill gas or biogas to the biomethane processing plant. Verify that solely landfill gas or biogas is processed into biomethane. Verify that natural gas is not claimed as bio-based to create sustainability credits.	Visual verification of the existing pipeline system transporting biogas from the biogas digester or landfill gas from a landfill operation to the biomethane processing plant			
03.04.003	Is methane leakage minimized using at least one of the following measures: a) Covered digestion storage b) Additional measures to consume additional methane and to stop methane slip c) Measurement of methane slip d) Adequate application of fermentation residues	Verify if at least one of the measures is in place. Verify construction plan, technical maps and plans of the biogas plant. Are structural modifications visible? Is an actual operational permit available? Visual verification of the measures	Measure(s) in place, operational permit. Latest environmental report of the biogas plant.	Please state explicitly the measure(s) applied:		
03.05 Co-processing (if applicable)						

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
03.05.001	For ISCC EU: Was the mass balance calculated correctly for every individual feedstock?	Conduct control calculation based on the respective reporting for every bio-based raw material (e.g. palm, rapeseed). Add the quantity of sustainable bio-based input material in stock (at the beginning of the period) and the incoming sustainable bio-based input material for the entire period. Multiply this sum with the determined bio-yield for this period and add the stock of the sustainable bio-output (at the beginning of the period). This is result A. Determine the quantity of outgoing sustainable bio-output during this period (Result B). Result B must be equal or smaller than result A. Check also individually for different sustainability characteristics (e.g. type of feedstock, country of origin, GHG emissions, "ISCC Compliant" and "EU RED Compliant" materials).	Mass balance calculation for every individual feedstock			
03.06 Processing unit - Use of renewable electricity as a raw material to produce sustainable outputs under ISCC PLUS						
03.06.001	If the company is using renewable electricity or certain shares of renewable electricity as a raw material to produce sustainable outputs is this approach clearly stated?	Verify if there is a clearly described approach on the integration of renewable electricity as a raw material to produce sustainable outputs	Clearly documented approach and description of production process that integrates renewable electricity			
03.06.002	Is it ensured that only "renewable electricity" has been used to produce sustainable outputs?	Verify if for the renewable electricity being consumed the respective amount of renewable energy obligations and renewable purchase agreements (PPAs) is available or if a direct link to an electricity producer is ensured. Is it ensured that the renewable energy obligations are issued by the respective national/ regional competent authority	Documentation on renewable electricity (PPAs, energy obligations (e.g. EECS) that has been purchased. Used EECS are deleted and/ or taken out of the system. Statement that energy has been produced from renewable input, no biomass Contracts on the purchase of renewable electricity.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<p>being member of the Association of Issuing Bodies (AIB) and that the documents being used are issued based on the European Energy Certificate System (EECS)?</p> <p>Verify if the renewable electricity is produced from wind, solar, aerothermal, geothermal or water (including hydrothermal sources, waves and tides) energy input.</p> <p>Verify if the respective proofs/ volumes are used only once and have been deleted after electricity consumption (no double claiming).</p>				
03.06.003	<p>Has the attribution of the sustainable share to all outputs been calculated in a proportional manner, i.e. equally to all outputs according to the physical production of the respective unit?</p> <p>Is it ensured that free attribution has not been applied to any outputs?</p>	<p>Verify how the sustainable share has been attributed. Is the attributed proportion the same as the overall physical production of the respective outputs? Please compare the annual production data of all outputs of the unit with the proportion of the sustainable share attributed to the respective output. If the ratio is the same, then the attribution is correct. Free attribution to one or several outputs or "re-distribution" from one output to another is not allowed.</p>	<p>Sustainable share attributed correctly on a proportional basis to all outputs. No free attribution applied. Production reports. Electricity consumption and share of renewable electricity used.</p>			
03.06.004	<p>Is the sustainable share and the conversion factor calculated based on operational data?</p>	<p>Verify if the calculation is based on operational data from the processing units. Are all process losses taken into account?</p>	<p>Correct calculation of the conversion factor and the sustainable share</p>			
04.	Physical Segregation					
04.01.	General Requirements (to be completed for main and sample audit only in case physical segregation is applied. Not applicable for paper traders)					
04.01.001	<p>Is it ensured that only material is declared as sustainable that was physically received as sustainable and that the sustainability characteristics for the outgoing material comply with the sustainability characteristics of the incoming material?</p>	<p>Check documents for incoming and outgoing deliveries.</p>	<p>Delivery documents, sustainability declarations</p>			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
04.01.002	Are the relevant sustainability characteristics that shall be segregated included in the relevant documents and processes of the company?	Check if the company has clearly defined and documented, which sustainability characteristics shall be segregated. Sustainability characteristics include but are not limited to: - Raw material - Country of origin of the raw material - waste /residue status - GHG emission value (ISCC PLUS: Only applicable if the add-on "GHG emissions" is used) - Claim "ISCC Compliant" or "EU RED compliant" (if applicable) - Applied add-ons Verify if the segregated sustainability characteristics are stated clearly and correctly on the incoming and outgoing sustainability declarations.	Bookkeeping, process descriptions, delivery documents, sustainability declarations.			
04.01.003	Is the quantity of output material declared as segregated sustainable since the previous audit plausible and consistent?	Identify the relevant quantities for the period since the previous audit from reporting and compare the quantities on delivery notes or bookkeeping. Compare quantities of "ISCC Compliant" products with ISCC acquired raw materials.	Delivery documents, sustainability declarations, contracts			
04.01.004	Is it ensured that segregated sustainable material is not mixed with non-sustainable material?	Verify whether physical segregation e.g. via parallel processes or sequential processes is possible and feasible. Verify if sustainable and non-sustainable materials are kept physically segregated and are not mixed physically.	Spot checks, technical infrastructure and processes for segregation available quantities identified and consistent			
04.01.005	Is it ensured that mass balanced material is not forwarded as physically segregated?	The information that material is physically segregated must be included in sustainability declarations/proofs of	Incoming and outgoing sustainability declarations and delivery notes, bookkeeping			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		sustainability. Material received without this information or with the chain of custody option Mass Balance cannot be regarded as physical segregated. Verify if the information on physical segregation is included on incoming and outgoing sustainability declarations/proofs of sustainability is consistent.				
04.01.006	Is it ensured that the sustainability characteristics that shall be segregated are kept separately in the bookkeeping?	Verify if different segregated sustainable materials are kept separately in the bookkeeping.	Bookkeeping			
04.01.007	Is it ensured that the bookkeeping allows to uniquely identify and assign sustainability characteristics to individual (incoming and outgoing) batches?	Verify if individual batches can be uniquely assigned with sustainability characteristics (such as type of feedstock, quantity, country of origin/cultivation, GHG emissions, waste/residue status) based on the (received and issued) sustainability declarations or Proofs of Sustainability.	Bookkeeping, sustainability declaration received (delivery documents), sustainability declarations or Proofs of Sustainability issued.			
04.01.008	Is it ensured that no "multiple claiming" of segregated sustainable material occurs (i.e. declaring incoming sustainable material more than once with the same sustainability characteristics)?	Compare total incoming raw material (sustainable and non-sustainable) and the total amount declared as sustainable. In case more than one certification system is used, control bookkeeping (and if necessary, the supporting delivery documents, sustainability declarations/proofs of sustainability, traceability databases, etc.) of other certification systems. Verify that material is not declared as sustainable under more than one system. Verify that the total amount of sustainable output under all certification schemes	Quantities received under all sustainability certification systems, reporting system, bookkeeping, delivery documents, sustainability declarations/proofs of sustainability, databases.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		combined, matches the amount of sustainable input.				
04.02. Processing Unit - Additional Requirements						
04.02.001	Is the conversion factor calculated correctly (for all types of sustainable material processed)?	Divide amount of main product by the amount of all process raw materials and multiply with 100.	Conversion factor calculated correctly and applied to input and products			
04.02.002	Has the respective conversion factor been applied to calculate the amount of each outgoing product?	Verify if the conversion factor has been applied correctly for each product.	Conversion factor, amount of input, amount of output produced			
04.02.003	Is it ensured, that the production capacity and the produced amounts of sustainable and non-sustainable material are plausible?	Verify if the production capacity and the produced amounts of sustainable and non-sustainable material are plausible.	Plant operation procedure, QM system, production reports			
04.03 Controlled Blending (only for ISCC PLUS, if applicable)						
04.03.001	Is the blending regime in line with ISCC requirements?	Verify that - a planned regime resulting in constant and verifiable content of bio, circular and renewable feedstock in the final product - without a chemical /biological reaction - a C14-isotope analysis took place	Process description, production data, information about processing inputs			
04.03.002	Is documentation clear and allows for claim verification?	Verify if: - the quantity of the physical inputs and outputs at the site is monitored and documented - incoming percentage of controlled blending input shall be known beforehand in order to determine the percentage of the output before delivery. - Clear documentation of the sustainable percentage of each output must be ensured. - The percentage of controlled blended output shall be achieved by: • Physical segregation of blended material or product in terms of production, transport and storage	Quantities received under all bookkeeping /reporting systems, delivery documents, sustainability declarations/proofs of sustainability, databases.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<ul style="list-style-type: none"> Clear identification of the blended material or product during the process 				
05. Greenhouse Gas Emissions (For ISCC PLUS applicable only when the GHG add-on is applied)						
05.01. Processing Unit Requirements						
05.01.001	In case company applied total default values for products: Is application of the total default value in line with the RED II and ISCC requirements?	<p>Verify whether the chosen default value fits with the pathway used at the plant and if total default value fulfils the required GHG emission savings. Examples:</p> <ul style="list-style-type: none"> Ethanol plants (availability of different total default values for different energy systems) Palm oil mills (use of total default value only possible if methane capture is in place). Diverse total default values for biofuels/bioliquids/biomass fuels from agricultural feedstocks (does not reach minimum GHG saving requirements) Biomass fuels: default values depend on transport distance <p>If the company or its raw materials do not fulfil the requirements, the application of the total default value is not possible</p>	<p>Documentation of the GHG value</p> <p>Compare value with the default values as published in Annex V and Annex VI of the RED II</p> <p>Layout plant, If relevant on-site verification: e.g. Palm oil mill: Methane capturing visible, no leakages visible, state of the art technology and maintenance proven by producer manuals, service reports etc. e.g. ethanol plants: energy system</p>			
05.01.002	In case company applied disaggregated default values for products: Is application of the disaggregated default value in line with the RED II and ISCC requirements?	<p>Verify that the statement "Use of disaggregated default value" is used separately for the relevant calculation formula elements.</p> <p>Verify whether the chosen default value fits with the pathway used at the plant otherwise the application of the disaggregated default value is not possible.</p> <p>Examples:</p>	<p>Documentation of GHG value.</p> <p>Compare value with the RED II values</p> <p>Layout plant, If relevant on-site verification: e.g. palm oil mill: Methane capturing visible, no leakages visible, state of the art technology and maintenance proven by producer manuals, service reports etc.</p>			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<ul style="list-style-type: none"> – Ethanol plants (availability of different default values for different energy systems) – Palm oil mill (use of disaggregated default value only possible if methane capture is in place). – Biomass fuels: default values depend on transport distance - Partial DDV for oil extraction only, soil N2= only - Where biomethane is used as compressed biomethane as a transport fuel, a value of 4.6 gCO₂q/MJ biomethane needs to be added to the default values included in RED II, Annex VI. 	e.g. ethanol plants: energy system			
05.01.003	In case company applied actual GHG values: Is it ensured that the GHG values for incoming materials comply with ISCC requirements?	Check which elements of the calculation formula were provided as actual GHG values for the incoming materials. Verify if actual GHG values were provided in kg CO ₂ eq per dry-ton of incoming material. If not provided per dry-ton product calculation of kg CO ₂ eq per dry-ton shall be based on the moisture content measured after delivery, or if this is not known, on the maximum value allowed by the delivery contract. Verify that on the sustainability declaration of the supplied input, the processing emissions (ep) are reported as actual value (in kg CO ₂ eq per dry-ton).	Documentation GHG value. Compare value with the REDII values. For agricultural raw materials and use of NUTS2 values: Identify Member State, Region and respective NUTS2 value, which is applicable for feedstock or NUTS2-equivalent values provided by third countries and compare with given values.			
05.01.004	For ISCC EU: Emissions of incoming material: Has no aggregation of different GHG values for incoming materials taken place within the bookkeeping documents, even if the raw material is of the same kind and from the same origin?	Verify incoming batches in bookkeeping documents for their respective GHG values. Note that the highest GHG emission value (of the worst performing batch) can also be used for the entire	Files with GHG calculations (databases, excel files, etc.) Highest GHG value for all batches has been used, or verification that no			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		input (if other sustainability characteristics are identical).	aggregation/ averaging of GHG values took place.			
05.01.005	For ISCC PLUS: Emissions of incoming material: Were GHG values aggregated and averaged correctly (if applicable) (aggregation and averaging of GHG values is only possible for the same kind of input material)?	Verify incoming batches in bookkeeping documents for their respective GHG values. Note that the highest GHG emission value (of the least performing batch) can also be used for the entire input (if other sustainability characteristics are identical). Verify if aggregation and averaging was calculated correctly.	Files with GHG calculations (databases, excel files, etc.) Aggregation and averaging were calculated correctly, or highest GHG value for all incoming material of the same kind was used			
05.01.006	GHG information on sustainability declaration of the incoming and outgoing materials of the last year: Have the GHG values been stated correctly on the sustainability declarations for incoming raw materials and outgoing products?	Verify whether GHG values were reported separately on the sustainability declaration for the different GHG emission formula elements (if applicable): - Extraction or cultivation of raw materials (eec) - Carbon stock change due to land use change (el) - Processing (ep) - Transport and distribution (etd) - Savings from soil carbon accumulation via improved agricultural management (esca) - Savings from carbon capture and geological storage (eccs) - Savings from carbon capture and replacement (eccr) If default values were used, verify if correct statements were made (e.g. "Use of total default value", "Use of disaggregated default value for transport & distribution" etc.) If actual GHG values were used, verify if they were provided in kg CO ₂ eq per dry-ton main product including:	Delivery notes, sustainability declarations, internal reporting, mass balance			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<p>- All upstream emissions and allocations up to and including the unit issuing the delivery note</p> <p>- Means of transport and transporting distance, if relevant.</p> <p>If the emissions deviate significantly from typical values (more than 10% deviation), or calculated actual values of emissions savings are abnormally high (more than 30% deviation from default values), then include information that explains the deviation. Certification bodies must immediately inform the voluntary scheme of such deviations.</p> <p>The RED II requests that information on actual GHG emission values has to be provided for all relevant elements of the GHG emission calculation formula. If specific elements are zero (e.g. for waste/residues $e_{ec} = 0$, and $e_l = 0$) these elements are not relevant and thus are not obligatory.</p>				
05.01.007	Has the data basis for the GHG calculation of upstream transport been determined correctly?	<p>Verify whether the following input data has been gathered correctly on-site and is plausible:</p> <ul style="list-style-type: none"> - Mode of transport - Weighted average transport distance loaded and unloaded per mode of transport - Total amount of transported raw material per mode of transport - Feedstock Factor (ratio of dry-ton raw material (input) required to make one dry-ton output product) 	<p>Internal reporting system, information from suppliers or transporters and documentation regarding unloaded distances. Searates.com or other websites for distance calculation. Documentation of information, sources and publication date as far as the data is from literature or database sources.</p>			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<p>- Allocation Factor (relation of the total energy content of the main output-product to the total energy content of all products, including co-products). Under ISCC PLUS other types of allocation (e.g. based on mass) are also possible.</p> <p>Verify whether the following data gathered from literature or databases fulfils ISCC requirements (shall be based on the Regulation (EU) 2022/996 provided by European Commission, ISCC 205 or other official sources if available or if not available shall be based on other peer reviewed literature or LCA database sources):</p> <ul style="list-style-type: none"> - Fuel consumption loaded - Fuel consumption unloaded - Emission factor fuel OR - Emission factor transport type 	Transparent documentation of source			
05.01.008	Have GHG emissions of the upstream transport from the supplier to the company been correctly calculated?	<p>Emissions from transport and distribution, etd , shall include emissions from the transport of raw and semi-finished materials and from the storage and distribution of finished materials.</p> <p>Verify whether transport emissions have been correctly calculated</p>	Transparent documentation of calculations and results			
05.01.009	Is the individual calculation of process GHG emissions up to date and based on consistent data?	<p>Verify if the time period of the calculation is clearly defined and covers 12 months. Verify if the time period of the data used for the calculation is consistent with the calculation period. If for certain input data up to date values are not available, older data can be used if still representative. The GHG calculation shall be as up to</p>	<p>GHG calculation: Indicate for which period the GHG calculation has been concluded:</p>	Please indicate for which period the GHG calculation has been concluded:		

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		date as possible and represent the previous 12 months (if possible). If the calculation does not represent the previous 12 months, the maximum deviation shall be continuously reduced to achieve a maximum deviation of two months.				
05.01.010	Have feedstock factors been correctly calculated, so that emissions of incoming raw material can be converted into emissions of products?	<p>Verify whether the correct calculation formula for the feedstock factor has been applied:</p> <p>1. Intermediates: Raw material needed to produce one dry-ton intermediate (dry-ton input/dry-ton output)</p> <p>2. Final products: Taking into account energy content (LHV) of input- and output material: MJ raw materials needed to produce 1 MJ of biofuel (ISCC EU: mandatory for final biofuels; ISCC PLUS: if applicable)</p> <p>Verify whether the following input data have been gathered correctly on-site and are plausible:</p> <ul style="list-style-type: none"> - Calculation period - Amount of main product produced in calculation period - Amount and type of raw material consumed during calculation period - In case of final biofuel: energy content of raw material and biofuel 	Reporting of incoming and outgoing material, conversion rates, delivery documents, process description ISCC EU System Document 205: Standard LHV			
05.01.011	Has the data basis for GHG calculation of process emissions been determined correctly for the calculation period?	Emissions from processing, ep, shall include emissions from the processing itself; from waste and leakages; and from the production of chemicals or products used in processing including the CO ₂ emissions	Production report, reporting of outgoing material, flow meters, plant layout and process descriptions, meters and corresponding documentation, invoices.	Please indicate how steam and heat are produced (e.g. CHP with natural gas): Indicate what		

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<p>corresponding to the carbon contents of fossil inputs, whether or not actually combusted in the process. Emissions from processing shall include emissions from drying of interim products and materials where relevant</p> <p>Verify whether the following input data has been gathered correctly on-site and is plausible. Check if information of production report is consistent with the data:</p> <ul style="list-style-type: none"> - Calculation period - Amount of main-products and co-products - Amount of process-specific inputs - Diesel or other fuel consumption - Electricity consumption and source of electricity (public grid, own process) - Heat consumption, fuel for heat production and type of heating system - Amount of wastes (e.g. palm oil mill effluent (POME), waste water) - Moisture content of main output-product 	Transparent and complete documentation of information, sources and publication date as far as the data is from literature sources or databases.	type of electricity source has been used (e.g. national grid):		
05.01.012 (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	Emission factors used, Regulation (EU) 2022/996, ISCC 205 document, other sources used.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		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.				
05.01.013	If methane capture devices have been used, is it ensured that they are in a good condition?	Verify the conditions of methane capturing devices on-site, e.g. with respect to leakages. Verify maintenance procedures, producer manuals, and other relevant documentation.	On-site inspection and verification of device and its condition (e.g. leakages). Documentation of state-of-the-art technology and maintenance in producer manuals, service reports etc. Documents, control lists of regular revision of the device.			
05.01.014	In the case of a co-generation unit providing heat and/or or cooling to a fuel production process and excess electricity and or excess useful heat is produced: Have the emissions from the respective conversion been taking into account correctly?	Verify whether the greenhouse gas intensity of excess useful heat or excess electricity is the same as the greenhouse gas intensity of heat or electricity delivered to the fuel production process and is determined from calculating the greenhouse intensity of all inputs and emissions, including the feedstock and CH ₄ and N ₂ O emissions, to and from the cogeneration unit, boiler or other apparatus delivering heat or electricity to the fuel production process.	GHG files, production reports, contracts			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<p>Verify whether:</p> <ul style="list-style-type: none"> - Correct calculation formulas were applied: <p>For biofuels/bioliquids: RED II, Annex V, C. Methodology, 16, 17</p> <p>For biomass fuels: RED II, Annex VI, B. Methodology, 16, 17</p> <p>Verify whether only the "economically justifiable demand" was included which means the demand that does not exceed the needs for heat or cooling and which would otherwise be satisfied at market conditions.</p>				
05.01.015	If Carbon Capture and Storage (CCS) was applied, has it been applied correctly?	<p>eccs: Quantity of CO₂ captured and stored for storage during the biofuel, bioliquid and biomass fuel production process.</p> <p>Verify whether:</p> <ul style="list-style-type: none"> - The carbon capture device fits the purpose of capturing carbon from the process (e.g. closed system, no leakages) - The captured CO₂ is sequestered or sold - Verify whether the captured CO₂, applicable for CCS or CCR, has been correctly subtracted from the emissions of the audited unit. - Verify whether the total emission saving for the calculation period has been evenly distributed to all outputs of the processing plant during the calculation period. - CCS: Verify whether the CO₂ was effectively captured and safely 	<ul style="list-style-type: none"> - Production reports (e.g. CO₂ captured (kg CO₂/yr)) - On-site verification of the capture device - Contracts with recipient of the CO₂ <p>Transparent documentation of calculation, formulas, all input data and results. Check the further treatment of the product</p>			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		stored in compliance with Directive 2009/31/EC				
05.01.016	If Carbon Capture and Replacement (CCR) was applied, was it applied correctly?	<p>eccr: Quantity of biogenic CO₂ captured for replacement of fossil CO₂ during the biofuel, bioliquid and biomass fuel production process</p> <p>Verify whether:</p> <ul style="list-style-type: none"> - The carbon capture device fits the purpose of capturing carbon from the process (e.g. closed system, no leakages) - The captured CO₂ is sequestered or sold - Verify whether the captured CO₂, applicable for CCS or CCR, has been correctly subtracted from the emissions of the audited unit. - Verify whether the total emission saving for the calculation period has been evenly distributed to all outputs of the processing plant during the calculation period. - CCR: Verify whether a written declaration of recipient is available, who declares how CO₂ was produced previously and that fossil CO₂ was replaced and due to the replacement, emissions are avoided <p>Note that use of CO₂ in Enhanced Oil Recovery operations can not be claimed under E_{CCR}.</p>	<ul style="list-style-type: none"> - Production reports (e.g. CO₂ captured (kg CO₂/yr)) - On-site verification of the capture device - Contracts with recipient of the CO₂ <p>Transparent documentation of calculation, formulas, all input data and results. Check the further treatment of the product</p>			
05.01.017	Was the sum of emissions of the processing unit correctly calculated?	Verify whether the calculation of GHG emissions for conversion was conducted according to the formula and if all relevant emissions (from raw material,	Transparent documentation of calculations and results.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		upstream transport, own process emissions) have been included. Verification whether any CO ₂ reduction, i.e. carbon capture and storage/replacement have been taken into account for the relevant calculation period.				
05.01.018	Was the allocation (if relevant) of emissions and the allocation factor calculated correctly?	<p>Verify whether the allocation of emissions is allowed (no allocation to waste and residues) and if yes, whether it took place. Please note that allocation is</p> <ul style="list-style-type: none"> - Mandatory for co-products (which are designated on the certificate) and emission savings (esca, eCCR/eCCS) - Forbidden for wastes and residues. <p>Verify whether the following input data has been gathered correctly on-site and is plausible:</p> <ul style="list-style-type: none"> - The yearly yields for main- and co-products - Water content of co-product and main product. <p>Verify whether the following data gathered from literature or databases fulfils ISCC requirements:</p> <ul style="list-style-type: none"> - Lower heating values (LHV) for main and co-products - If available and appropriate, LHV from the REDII or ISCC 205 shall be used. Otherwise, official data sources or if not available at all, laboratory results might be used. <p>Verify whether the calculation of allocated GHG emissions was conducted according to the methodology of ISCC 205.</p>	<p>Documentation of all input data in production reports etc.</p> <p>Transparent and complete documentation of information, sources and publication date as far as the data is from literature sources or databases. If not available in literature, direct measuring by a laboratory might also be appropriate. Evidence of correct analysis.</p> <p>Transparent documentation of calculation, formulas, all input data and results.</p>	Please indicate relevant co-products, to which emissions have been allocated:		

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Verify if emissions were allocated to co-products based on energetic value. ISCC PLUS: Other allocation approaches, such as on a mass basis ar possible.				
05.01.019	In case the processing unit is the producer of the final biofuel/bioliquid/biomass fuel: Did the system user take downstream transport emissions into account?	Emissions from transport and distribution, e td , shall include emissions from the transport of raw and semi-finished materials and from the storage and distribution of finished materials. Verify whether the following input data have been gathered correctly and are plausible: – Mode of transport – Average transport distance loaded and unloaded per each mode of transport – Total amount of transported raw material per each mode of transport Verify whether the following data gathered from literature fulfils ISCC requirements: – Fuel consumption loaded – Fuel consumption unloaded – Emission factor fuel OR – Emission factor transport type Verify whether transport emissions have been correctly calculated or the correct partial DDV from RED II was chosen. Where biomethane is used as compressed biomethane as a transport fuel, a value of 4.6 gCO ₂ q/MJ biomethane needs to be added to the default values included in RED II, Annex VI. Alternatively it is possible to provide an own calculation of emissions from compressions (i.e.	Internal reporting system, information from suppliers or transporters and documentation regarding unloaded distances. Searates.com or other websites for distance calculation. Documentation of information, sources and publication date as far as the data is from literature or database sources. Transparent documentation of sources. Transparent documentation of calculations and results.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		based on a national grid carbon intensity)				
05.01.020	If the processing unit is the producer of the final biofuel/bioliquid/biomass fuel used in transport: Have the overall GHG emissions in gCO ₂ eq per MJ and GHG saving potentials been calculated correctly?	<p>Verify whether the:</p> <ul style="list-style-type: none"> - Correct fossil reference according to the RED II was selected - for biofuels/biomass fuels used in transport: 94gCO₂eq/MJ - for bioliquids and biomass fuels used in electricity/heating/cooling further fossil reference values are provided in RED II - Conversion from kg CO₂eq per dry-ton main product into emissions per MJ took place by using the LHVs from the RED II - start date of processing unit where the biofuel/bioliquid/biomass fuel was produced <p>Verify whether the calculation of final GHG emissions and saving potentials was conducted according to the methodology of ISCC EU Document 205.</p> <p>Verify whether GHG savings comply with requirements of the RED II and achieve the minimum savings threshold:</p> <ul style="list-style-type: none"> - at least 50% for biofuels, biogas consumed in the transport sector, and bioliquids produced in installations in operation on or before 5 October 2015 - at least 60% for biofuels, biogas consumed in the transport sector, and bioliquids produced in installations starting operation from 6 October 2015 until 31 December 2020 	<p>Documentation of all input data in production reports etc.</p> <p>Transparent and complete documentation of information, sources and publication date as far as the data is from literature sources or databases.</p> <p>Transparent documentation of calculation, formulas, all input data and results.</p> <p>Date of when the processing unit started physical production of biofuels</p>			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<ul style="list-style-type: none"> - at least 65% for biofuels, biogas consumed in the transport sector, and bioliquids produced in installations starting operation from 1 January 2021 - at least 70% for electricity, heating and cooling production from biomass fuels used in installations starting operation from 1 January 2021 until 31 December 2025, and 80% for installations starting operation from 1 January 2026 				
05.01.021 (added)	For ISCC EU: 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 (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.	Emissions of depots and filling stations			
05.01.022	Does the emission factor for fossil methanol or other process catalysts containing methanol (e.g. potassium methylate) includes the downstream combustion emissions?	Verify whether the correct emission factor for fossil methanol or other process catalysts containing methanol (e.g. potassium methylate) that includes the downstream combustion emissions was used. Please see ISCC EU System Document 205 "Greenhouse Gas Emissions" for further information	GHG calculation Source of emission factor			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		(Annex I List of emission factors and lower heating values)				
05.01.023	Do emissions from production of chemicals or products used in processing include the CO ₂ emissions corresponding to the carbon contents of fossil inputs, whether or not actually combusted in the process?	Verify whether the correct emission factors for relevant process inputs are chosen	GHG calculation Sources of emission factors			
05.01.024	For ISCC PLUS: Was the type of system boundary taken into account correctly (cradle-to-gate vs. cradle-to-grave)?	Verify if values covering the whole life cycle of the product. In case system users have conducted a LCA based on an ISO standard that differs from the ISCC methodology, the calculated value needs to be communicated separately and cannot be used to replace a GHG calculation based on the ISCC methodology.	GHG calculation			
05.01.025	In the case animal manure is used as a substrate for the production of biogas and biomethane: Was the bonus of 45 g CO ₂ eq/MJ manure for improved agricultural and manure management included in the calculation (esca)?	Verify if the correct default value from REDII was applied and integrated into the GHG calculation (e.g. by allocation and feedstock factor). Verify whether an individually calculated value for esca was calculated and integrated into the GHG calculation (e.g. by allocation and feedstock factor).	REDII, Proofs of Sustainability GHG calculation file Production reports Contracts incl. moisture factor			
05.01.026	Biomass fuels: In the case of an actual calculation and co-digestion of n substrates in a biogas plant for the production of electricity or biomethane: Has the correct emission calculation formula been applied?	Verify whether RED II, Annex VI, B. Methodology, c. was correctly applied by the economic operator, e.g. if shares of feedstock n, in fraction of input to the digester are included in correct amounts. A calculation of the GHG emissions on a per feedstock basis is not compatible with the REDII requirements.	Files with GHG calculations (databases, excel files, etc.) Production report, reporting of outgoing material, flow meters, plant layout and process descriptions, meters and corresponding documentation, invoices. Transparent and complete documentation of information, sources and publication date as far as the data is from literature sources or databases.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
			For emission factors the following sources can be used: ISCC EU System Document 205, Standard Values for Emission Factors available on European Commission Transparency Platform for Biofuels.			
05.02.	First Gathering Point, Central Office and Collecting Point Requirements					
05.02.001	In case company applied total default values for products: Is application of the total default value in line with the REDII and ISCC requirements?	Verify whether the GHG information fits into the category from which the total default value was chosen, and if total default value fulfils the required GHG emission savings. If the material does not fulfil one of the requirements, the application of the total default value is not possible	Documentation of the GHG value. Compare value with REDII default values.			
05.02.002	In case company applied disaggregated default values for products: Is application of the disaggregated default values in line with the REDII and ISCC requirements?	Verify that the statement "Use of disaggregated default value" is used separately for each relevant calculation formula element. Verify whether the input material fits into the category from which the disaggregated default value was chosen.	Documentation GHG value.			
05.02.003	In case company applied actual GHG values: Is it ensured that the GHG values for incoming materials comply with ISCC requirements?	Verify that unit is kg CO ₂ eq per dry-ton main product. Calculation of kg CO ₂ eq per dry-ton shall be based on the moisture content measured after delivery, or if this is not known, of the maximum valued allowed in the delivery contract. The GHG emission formula for extraction or cultivation of raw materials eec includes all emissions (EM) from the extraction or cultivation process itself; including emissions from the	Documentation GHG value			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		collection, drying and storage of raw materials, from waste and leakages, and from the production of chemicals or products used in extraction or cultivation. The capture of CO ₂ in the cultivation of raw materials is excluded. Transport to FGP is also included in eec Verify that the unit is in kg CO ₂ eq per dry-ton main product. Calculation of kg CO ₂ eq per dry-ton shall be based on the moisture content measured after delivery, or if this is not known, of the maximum valued allowed in the delivery contract.				
05.02.004	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.			
05.02.005	Have the GHG information on sustainability declarations for outgoing products of the previous certification period been stated correctly?	Verify whether separated GHG information were reported on the sustainability declarations for the	Delivery notes, sustainability declarations, internal reporting, mass balance			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<p>different GHG emission formula elements (if applicable):</p> <ul style="list-style-type: none"> - Extraction or cultivation of raw materials (eec) - Carbon stock change due to land use change (el) - Transport and distribution (etd) - Savings from soil carbon accumulation via improved agricultural management (esca) <p>Are the different GHG emission formula elements reported separately and in the correct unit?</p> <p>If default values were used, verify if correct statements were made (e.g. "Use of total default value", "Use of disaggregated default value for transport & distribution" etc.).</p> <p>If actual GHG values were used, verify if they were provided in kg CO₂eq per dry-ton main product.</p>				
05.02.006	If First Gathering Point or group central office conducted the individual calculation for the supplying farmers:	<p>Options to conduct individual GHG calculation for farmers:</p> <ul style="list-style-type: none"> - Individual calculation for each farmer - Individual calculation for whole group if requirements for group certification are fulfilled (i.e. similar production systems) <p>Data basis for group calculation of GHG emissions is based on a sample (square root of all farmers belonging to a group). Sample takes into account different crops, regional specifics, size of individual farms and is risk based. The highest GHG value can be used for the whole group.</p> <p>ISCC EU: An average of different values is not possible.</p>	GHG calculation, production reports of sampled farmers			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		ISCC PLUS: Averaging of input values and GHG emission values is possible				
05.02.007	Has the data basis for the GHG calculation of upstream transport been determined correctly?	Verify whether the following input data have been gathered correctly and are plausible: - Mode of transport - Average transport distance loaded and unloaded per mode of transport - Total amount of transported raw material per mode of transport. Verify whether the following data gathered from literature or databases fulfils ISCC requirements (shall be based on Regulation (EU) 2022/996, REDII, ISCC 205 or other official sources if available or if not available shall be based on other literature or database sources): - Fuel consumption loaded - Fuel consumption unloaded - Emission factor fuel, OR - Emission factor transport type	Internal reporting system, information from suppliers or transporters and documentation regarding unloaded distances. Searates.com or other websites for distance calculation. Documentation of information, sources and publication date as far as the data is from literature or database sources. Transparent documentation of sources.			
05.02.008	Have GHG emissions of the upstream transport of sustainable biomass from the supplier to the company been correctly calculated?	Verify whether transport emissions have been correctly calculated. Please note that the transport emissions from farms to the first gathering point are still accounted under eec.	Transparent documentation of calculations and results			
05.02.009 (adjusted)	For ISCC EU: Emissions of the incoming material: Has no aggregation of different GHG values for incoming raw materials taken place within the bookkeeping, even if the raw material is of the same kind and from the same origin?	Verify incoming batches in bookkeeping documents for their respective GHG values. Note that the highest GHG emission value (of the least performing batch) can also be used for the entire input (if other sustainability characteristics are identical).	Files with GHG calculations (databases, excel files, etc.) Highest GHG value for all batches has been used, or verification that no aggregation/ averaging of GHG values took place.			
05.02.010 (adjusted)	For ISCC PLUS: Emissions of incoming material: Were GHG values aggregated and averaged correctly (if applicable)?	Verify incoming batches in bookkeeping documents for their respective GHG values. Note that	Files with GHG calculations (databases, excel files, etc.)			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	(Aggregation and averaging of GHG values is only possible for the same kind of input)	<p>the highest GHG emission value (of the least performing batch) can also be used for the entire input (if other sustainability characteristics are identical). In case of individual GHG emission calculations for a group of farms or plantations, the averaging of input values and GHG emission values is accepted.</p> <p>Verify if aggregation and averaging was calculated correctly.</p>	Aggregation and averaging were calculated correctly, or highest GHG value for all incoming material of the same kind was used			
05.03.	Trader, Trader with Storage, Storage Facilities, Final Product Refinement and Logistic Centres					
05.03.001	Do the GHG information on the incoming and outgoing sustainability declarations correspond?	<p>Trader and storage facilities do not determine or calculate GHG emissions. They have to forward the GHG information as received from their supplier. The GHG information on incoming and outgoing sustainability declarations have therefore to correspond.</p> <p>Note that also the highest GHG emission value (of the least performing batch) can also be used for different batches but only if the other sustainability characteristics are identical (see below).</p> <p>Under ISCC PLUS GHG emissions may be aggregated and averaged (see below).</p>	Incoming and outgoing sustainability declarations			
05.03.002	Were the information on GHG emissions from transport of the sustainable product from the supplier to the recipient forwarded correctly? (Only applicable in case of individual calculation of etd)	<p>Not necessary if the disaggregated default value for transport or the total default value is applied.</p> <p>In case of individual calculation of etd:</p>	Incoming and outgoing outgoing sustainability declarations, delivery documents, contracts			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<p>Note: Storage facilities, traders and traders with storage do not calculate own GHG emissions for transport.</p> <p>On outgoing sustainability declarations the value for etd must be forwarded as received from the supplier on incoming sustainability declarations (in kg CO₂ eq per dry-ton). Relevant transport information (means of transport and transport distance) from the upstream transport (i.e. from the supplier to the trader/storage location) must be added to the outgoing sustainability declaration. If the trader/storage is also responsible to organize the transport up to the recipient, the transport information from the supplier up to the receiving operational unit have to be included.</p> <p>Verification includes the correct forwarding of all necessary information as received from the supplier and relevant information of transport means and distance.</p>				
05.03.003	For ISCC PLUS: Emissions of incoming material: Were GHG values aggregated and averaged correctly (if applicable)? (Aggregation and averaging of GHG values is only possible for the same kind of input)	<p>Verify incoming batches in bookkeeping documents for their respective GHG values. Note that the highest GHG emission value (of the least performing batch) can also be used for the entire input (if other sustainability characteristics are identical). Verify if aggregation and averaging was calculated correctly.</p>	<p>Incoming sustainability declarations or Proofs of Sustainability. GHG data in the mass balance. Files with GHG calculations (databases, excel files, etc.) Highest GHG value for all batches has been used.</p> <p>Aggregation and averaging were calculated correctly, or</p>			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
			highest GHG value for all incoming material of the same kind was used.			
05.03.004	For ISCC EU: Has no aggregation of different GHG values for incoming materials taken place within the bookkeeping, even if the raw material is of the same kind and from the same origin?	Verify incoming batches in bookkeeping documents for their respective GHG values. Note that also the highest GHG emission value (of the least performing batch) can also be used for the entire input (if other sustainability characteristics are identical).	Incoming and outgoing sustainability declarations or Proofs of Sustainability. GHG data in the mass balance. Files with GHG calculations (databases, excel files, etc.) Highest GHG value for all batches has been used, or verification that no aggregation/ averaging of GHG values took place Files with GHG calculations (databases, excel files, etc.)			
05.04 Energy producers using biomass fuels and bioliquids						
05.04.001	Have emissions from energy conversion of the liquid/biomass fuel to electricity/heating/cooling been calculated correctly?	For bioliquids: Verify whether RED II, Annex V, C. Methodology, 1 b. and in case of co-generation, point 16 was correctly applied by the economic operator For biomass fuels: Verify whether RED II, Annex VI, B. Methodology, 1 d. and in case of co-generation, point 16 was correctly applied by the economic operator	Files with GHG calculations (databases, excel files, etc.) Production report, reporting of outgoing material, flow meters, plant layout and process descriptions, meters and corresponding documentation, invoices. Transparent and complete documentation of information, sources and publication date as far as the data is from literature sources or databases. For emission factors the following sources can be used: Regulation (EU) 2022/996, ISCC EU System Document 205, LCA Databases such as Ecolnvent, or peer-reviewed literature			
05.04.002	Have non-CO ₂ greenhouse gases (CH ₄ and N ₂ O) from the fuel in use been included in the eu factor?	Verify whether emissions have been correctly calculated or	Proofs of Sustainability, GHG files			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		applicable default values from RED II, "non-CO ₂ emissions from the fuel in use" have been chosen. For all other biomass fuels and bioliquids which are not mentioned there but for which this additional information needs to be provided, System Users can use a conservative approach and apply the highest value given for eu from the reference table mentioned above or values from recognised published literature can be applied. The information on emissions from "eu" needs to be forwarded together with the batch of sustainable material on the Sustainability Declaration.				
05.04.003 (added)	For ISCC EU: 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 ₂ eq/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. Verify if this was correctly applied.	Emissions for compression have been added			
05.04.004	Have the correct fossil fuel comparators been applied?	REDII provides the following relevant fossil fuel comparator values: For bioliquids: Verify whether RED II, Annex V, C. Methodology, 1 b. and in case of co-generation, point 16 was correctly applied by the economic operator For biomass fuels: Verify whether RED II, Annex VI, B. Methodology 3b. was correctly applied by the economic operator Bioliquids:	Fossil fuel comparator, RED II			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<ul style="list-style-type: none"> - For bioliquids used for the production of electricity, the fossil fuel comparator EC F(e) shall be 183 gCO₂eq/MJ. - For bioliquids used for the production of useful heat, as well as for the production of heating and/or cooling, the fossil fuel comparator EC F(h&c) shall be 80 gCO₂eq/MJ. <p>Biomass fuels:</p> <ul style="list-style-type: none"> - For biomass fuels used for the production of electricity, the fossil fuel comparator EC F(eI) shall be 183 g CO₂eq/MJ electricity or 212 g CO₂eq/MJ electricity for the outermost regions. - For biomass fuels used for the production of useful heat, as well as for the production of heating and/or cooling the fossil fuel comparator EC F(h) shall be 80 g CO₂eq/MJ heat. - For biomass fuels used for the production of useful heat, in which a direct physical substitution of coal can be demonstrated, the fossil fuel comparator EC F(h) shall be 124 g CO₂eq/MJ heat. 				

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 ¹⁴			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)

¹⁴ Please see ISCC EU System Document 102 „Governance“ (chapter 10) for further information on non-conformities and sanctions