

ISCC CFC Audit Procedure

No.	Chapter	Remarks
00.	Basic data	Basic data
01.	Management System	
10.	General Requirements for ISCC CFC	Only required for Processing Units
10.01	Data Inventory	Only required for Processing Units
10.02	Data Quality	Only required for Processing Units
10.03	Impact Assessment & Interpretation	Only required for Processing Units
10.04	Completeness of Calculation	Only required for Processing Units
10.05	Mass Balance	Required for Scopes Processing Unit, Trader, Trader with storage, Warehouse
11.	Mitigation Technologies	
11.01	Carbon Capture and Utilisation	If applicable
11.02	Carbon Capture and Storage	If applicable
11.03	Renewable Energies	If applicable and currently only eligible for pilot projects
11.04	Input Material with attributed biogenic content (combination ISCC PLUS and ISCC CFC)	If applicable and currently only eligible for pilot projects



Please read the guidelines carefully before completing the audit procedures!

- ISCC provides audit procedures which are based on the ISCC CFC Document 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: The CFC audit procedures will be integrated in the Audit Procedure System (APS) in Q1 2026)
- System Users can use the audit procedures to conduct their internal assessments, for internal trainings or to prepare for an audit. The application of the audit procedures for such purposes is voluntary but recommended
- Each requirement is complemented by verification guidance information and information on what evidence should be provided
- This template contains certification requirements under ISCC CFC
- 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
- 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

Notes:

- This document represents the audit procedure for ISCC CFC as of November 2025.
- The audit procedure shall be applied to CFC audits for all products or processes to be certified under the ISCC CFC framework. However, in chapter 11 only the sections according to the applicable mitigation measure need to be answered.
- The questions included are detailed for the calculation of the carbon footprint and include the objective, the scope, the system boundaries, the production, the supply chain, data sources and databases, assumptions made, allocation considered, selected processes and emission factors as well as the evaluation and interpretation. This document may need to be supplemented with verification instructions and potential evidence/documents during or after the pilot audit.

Requirements:

- Carbon footprints and the resulting emission factors (of e.g., input material/feedstock) are recognized within the framework of ISCC CFC if they have already been verified and certified by third parties under ISO 14040/44/67 or Tfs
- The absolute product carbon footprint (PCF) in kg or t CO₂e per defined functional unit and/or reference flow must be given notice to inquirers and stated in the following audit procedure. The PCF can be officially printed on the certificate.
- As part of the interpretation, it should be made clear to the auditors what the so-called hot-spots, i.e. the emission drivers, of the PCF(s) are. Based on the defined hot-spots, auditors and manufacturing companies are asked to exchange on possibilities and potential measures for optimization and further reduce emission reduction and increase a sustainable raw material supply.

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	(Example: 50.941218)
00.01.008	Geo Coordinates: Longitude in decimal degrees	(Example: 6.958337)
00.01.009	ISCC Contact Person 1: Salutation ¹	
00.01.010	ISCC Contact Person 1: Last Name*	
00.01.011	ISCC Contact Person 1: First Name*	
00.01.012	ISCC Contact Person 1: Phone*	
00.01.013	ISCC Contact Person 1: E-Mail*	
00.01.014	ISCC Contact Person 2: Salutation*	
00.01.015	ISCC Contact Person 2: Last Name*	
00.01.016	ISCC Contact Person 2: First Name*	
00.01.017	ISCC Contact Person 2: Phone*	
00.01.018	ISCC Contact Person 2: E-Mail*	
00.01.019	Contact details (e.g. email, phone) of relevant department within the company*	
00.01.020	As of the audit date, did the System User Representative confirm that the billing contact details recorded in the Operational Unit Registration Form within the ISCC HUB were accurate and up to date? If No or incomplete, the audit cannot be saved/complete. This question checks whether the System User Representative confirmed that the billing contact details in the ISCC HUB - Operational Unit Registration Form were current and correct at the time of the audit.	<input type="checkbox"/> yes <input type="checkbox"/> no
00.01.021	ISCC Registration Number	
00.01.022	ISCC System ²	<input type="checkbox"/> ISCC CFC

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

¹ 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

² This applies to the currently applicable versions of the System Documents as available on the ISCC Website

00.01.023	Type of Operation/ Scope to be audited	<input type="checkbox"/> Processing Unit <input type="checkbox"/> Trader <input type="checkbox"/> Trader with storage <input type="checkbox"/> Warehouse <input type="checkbox"/> CCS unit
00.01.024	Recertification*	<input type="checkbox"/> yes <input type="checkbox"/> no
00.01.025	Choose the scope needed for recertification	<input type="checkbox"/> Processing Unit <input type="checkbox"/> Trader <input type="checkbox"/> Trader with storage <input type="checkbox"/> Warehouse <input type="checkbox"/> CCS unit
00.01.026	Which certification scope(s) were dropped compared to the previous certification period?	<input type="checkbox"/> Not applicable <input type="checkbox"/> Processing Unit <input type="checkbox"/> Trader <input type="checkbox"/> Trader with storage <input type="checkbox"/> Warehouse <input type="checkbox"/> CCS unit
00.01.030	Year of initial ISCC certification*	
00.01.032	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*	€
00.01.034	Indicate the time period for the reporting of materials certified under ISCC CFC within the last certification period (basis for quantity-dependent fees calculation and invoicing, please see guidance for clarification)*	DD.MM.YYYY – DD.MM.YYYY
00.01.035	Is the date of the previous audit on/after January 1st, 2026? The date of the previous audit determines how Quantity-dependent fees will be calculated. If the previous audit for this Operational Unit was conducted on or after 01.01.2026, the calculation will follow the new fee structure.	<input type="checkbox"/> yes <input type="checkbox"/> no
00.02.	Audit Specific Data	
00.02.001	Qualification of the audit team	<i>Example:</i> <i>Name of the auditor – Lead Auditor</i> <i>Name of the auditor – GHG Expert</i>
00.02.002	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
00.02.003	Date of the Audit	
00.02.004	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:

00.02.005	Name(s) of company representative(s) present during the audit			
00.02.063	Carbon footprint calculated by:			
00.02.064	Amount of input material (with country of origin)			
	Input material	Quantity	Unit (mt)	Country of origin
Example	Methanol	3	mt	
00.02.065	Total amount of output material (in mt)/ Functional unit/ Reference flow			
	Output material (Functional Unit /Reference Flow)	Quantity	Unit (mt)	
00.02.066	Are ISCC CFC certified materials processed qualifying the system user as a downstream entity (PU processing ISCC CFC material)			<input type="checkbox"/> yes <input type="checkbox"/> no
00.02.067	ISCC CFC certified input material(s) for downstream processing units (list, if applicable)			
	CFC certified input material	Quantity	Unit (mt)	PCF (kg CO₂e per mt)
00.02.068	System boundaries			<i>e.g. cradle-to-gate (resource extraction until ready to use material)</i>
00.02.069	Product Carbon footprint(s)			<i>e.g. 1.8t CO₂e/t metal; 1kg CO₂e/t product; 98 g CO₂e/kg product</i>
	Output material		PCF	Unit (t CO₂e or kg CO₂e or g CO₂e per mt)
Example	Methanol		1.8	t CO ₂ e/mt
00.02.070	Mitigation Technology being audited			<input type="checkbox"/> Carbon Capture and Utilization (CCU) – 100:0 approach <input type="checkbox"/> Carbon Capture and Utilization (CCU) – 0:100 approach <input type="checkbox"/> Carbon Capture and Storage (CCS) <input type="checkbox"/> Renewable Energies <input type="checkbox"/> Input Material with attributed biogenic content (combination ISCC PLUS and ISCC CFC) <input type="checkbox"/> none
00.02.071	Software solution			
00.02.072	Source of secondary data (database)			

00.02.073	From which year is the oldest Life Cycle Inventory data (considering primary & secondary data)?	
00.02.074	Electricity mix assumed (in kg CO ₂ e/kWh)	
00.02.075	Impact Assessment Methodology	<input type="checkbox"/> IPCC <input type="checkbox"/> CML <input type="checkbox"/> Other
00.02.076	Allocation method used	<i>e.g. mass allocation, energy allocation or economic allocation</i>
00.02.077	Cut-off criteria used	<i>Criteria as specified in the current version of the system document</i>
00.13	Carbon Capture and Storage. CCS I/II = CO₂ storage in CCS unit	
00.13.001	Indicate the total number of ISCC processing units delivering CO ₂ to CCS unit.	
00.13.002	CO ₂ collected during the previous certification period:	
	Amount of CO ₂ collected during the previous certification period (mt)	Country/countries of origin
		CO ₂ origin
		<i>e.g. post-industrial</i>
00.13.003	Total amount of CO ₂ collected with ISCC CO ₂ -declarations	mt
00.13.004	Indicate net CCS credits generated from the collected CO ₂ under consideration of outlined methodology for the calculation of net CCS credits	mt
00.13.005	Outgoing CCS credits under ISCC during previous certification period. Please list amounts from individual CO ₂ credits declarations:	Amount CCS credits in previous certification period
		mt
		mt
		mt
00.13.006	Total amount of outgoing CCS credits under ISCC CFC during the indicated period.	mt
00.14	Carbon Capture and Storage. CCS II/II = processing unit/site assigning CCS credits:	
00.14.001	Specify the products the CCS credits should be assigned to in the next certification period:	
(PU-CCS)	Material with assigned CCS credits	Baseline PCF
		Certified PCF (incl. credits)
00.14.002	Outgoing products with assigned CCS credits under ISCC since the previous certification audit:	



	Material with assigned CCS credits	Baseline PCF	Certified PCF (incl. credits)	Amount of outgoing material with assigned CCS credits (mt)	Amount of assigned CCS credits (mt CO ₂)
00.14.003	Total amount of assigned CCS credits for outgoing materials:				
00.15	Carbon Capture and Utilization. 100:0 processing unit assigning CCU credits:				
00.15.001	Specify the products the CCU credits should be assigned to in the next certification period:				
	Material with assigned CCU credits			Baseline PCF	Certified PCF (incl. credits)
00.15.002	Outgoing products with assigned CCU credits under ISCC since the previous certification audit:				
	Material with assigned CCU credits	Baseline PCF	Certified PCF (incl. credits)	Amount of outgoing material with assigned CCU credits (mt)	Amount of assigned CCU credits (mt CO ₂)
00.15.003	Total amount of assigned CCU credits for outgoing materials:				

No.	Requirements	Verification guidance	Evidence/Document	Findings	Conformity	
					yes	no
01.	Management System					
01.01.	General Requirements					
01.01.028	Is the registration and billing information on the ISCC HUB correct and up to date?	If the registration data changes, System Users must update their registration in the ISCC HUB immediately. This includes basic data, billing information as well as any other information that was submitted during registration or subsequently (e.g., the scope of certification).				
10.	General requirements for ISCC CFC					
10.01	Data Inventory					
10.01.001	Are all the inputs and outputs involved in the processing step considered in the carbon footprint calculation? Is the entire feedstock/the entire input and output required for production mapped/ reflected in the carbon footprint calculation?	Verify if, a) the actual production process is mapped in detail and considered almost exactly for carbon footprint calculation? b) neglected masses/energies are at most in accordance with the defined cut-off criteria?	Check for up to date process flow diagrams of actual production process, rate of mass and energy flow, records of internal monitoring accounting system.			
10.01.002	Are all the masses and energy flows related to the defined functional unit (or) reference flows (masses and energies in relation to the final desired outcome mass)?	Is real production mapped in detail and are masses/energies neglected at most according to the, if needed, defined cut-off criteria?	Examination of actual production and, if necessary, site visit or detailed check of internal accounting system.			
10.01.003	Has the data collection been explained in detail?	Justifications for data, data selection, process selection, for example with reference to technical descriptions, etc.	Explanations, for example through technical descriptions, product data sheets, etc.			
10.01.004	Is the data collection transparent and comprehensible?	Is real production mapped in detail and are masses/energies neglected at most according to the defined cut-off criteria? Justifications for data, data selection, process selection, for example with reference to technical descriptions etc.	Examination of actual production and, if necessary, site visit or detailed check of internal accounting system. Explanations, for example through technical descriptions, product data sheets, etc.			
10.01.005	Are the individual process modules described	Justifications for data, data selection, process selection, for	Explanations, for example through technical			

	quantitatively and/or qualitatively?	example with reference to technical descriptions, etc.	descriptions, product data sheets, etc.			
10.01.006	Are the data sources and the calculation methods used stated clearly?	Is real production mapped in detail and are masses/energies neglected at most according to the defined cut-off criteria? Justifications for data, data selection, process selection, for example with reference to technical descriptions etc.. Are the sources for each data recorded in detail and are comprehensible?	Links to data sources, list of data used from sources, DOIs, product data sheets or certificates in PDF format, etc.)			
10.01.007	Are any missing data/data sets transparently named and justified and, if necessary, included differently through assumptions?	Is real production mapped in detail and are masses/energies neglected at most according to the defined cut-off criteria? Reasons for data, data selection, process selection - explicitly with a focus on missing aspects and data and processes that are difficult to map.	Justification of any assumptions or deviations given in detail and comprehensibly?			
10.01.008	Are waste and/or by-products correctly mapped and evaluated in terms of mass and energy?	Is real production mapped in detail - explicitly with a focus on waste and by-products?	Examination of actual production and, if necessary, site visit or detailed check of internal accounting system.			
10.01.009	Is the amount of used electricity correctly considered?	Verify, where/how is it measured and where is it visible in the IT system? Verify, if the measured number is the one needed in the PCF calculation.	Examination of actual production and, if necessary, site visit or detailed check of internal accounting system.			
10.01.010	Is the amount of used heat correctly considered?	Verify, where/how is it measured and where is it visible in the IT system. Verify, if the measured number is the one needed in the PCF calculation.	Examination of actual production and, if necessary, site visit or detailed check of internal accounting system.			
10.01.011	Are all required transports mapped realistically - both in terms of kilometers travelled and in terms of the means of transport and the loads transported? Are fully loaded and empty "back" transports reflected?	Verify that the supply chains are known and mapped in detail or based on explained and detailed assumptions.	If necessary, check the logistics.			

10.01.012	If downstream aspects would be needed (depending on system boundaries): Are further processing steps in the downstream process defined and mapped? Emissions are allocated to the downstream processing unit in accordance with the downstream system document (cradle-to-gate).	Verify if processing steps in the downstream process are defined and mapped and the emissions are allocated accordingly.	If necessary, check the logistics.			
10.01.013	Is the defined allocation methodology (1.17) - if necessary - correctly mapped? Are masses and energies as well as waste and by-products calculated accordingly?	Verify that the allocation is defined in detail and comprehensible and presented transparently.	Allocation calculations in detail.			
10.02	Data Quality					
10.02.001	Do the data and data sets used represent reality and, in particular, the temporal reference?	Timeliness of the data and justification thereof.	Examination of actual production and, if necessary, site visit or detailed check of internal accounting system.			
10.02.002	Is the secondary data (e.g. grid mix for electricity and/or database processes if no primary data is available) used not older than 3 years? If the data is older, is a detailed and comprehensible justification given?	Timeliness of the data and justification thereof.	Examination of actual production and, if necessary, site visit or detailed check of internal accounting system.			
10.02.003	Are (measured) primary data (process data) not older than 1 year? Are used Emission Factors not older than 3 years? In case of deviation: are detailed and comprehensible reasons given?	Timeliness of the data and justification thereof.	Examination of actual production and, if necessary, site visit or detailed check of internal accounting system.			
10.02.004	Of the different data used, is the carbon footprint calculation derived majorly using the primary data from the actual production process?	Percentage of primary and secondary data.	Product carbon footprint calculation and indicated sources			

	Is the majority of individual production represented by primary data (measured, calculated based on measurements)?					
10.02.005	Are all sources of secondary data are mapped in detail and individually traceable?	Sources are traceable and can all be viewed.	Product carbon footprint calculation and indicated sources			

10.03 Impact Assessment and Interpretation						
10.03.001	Is it transparent which impact assessment methodology was used - with the help of which software and database solution?	Open and transparent communication of this.				
10.03.002	Does the impact assessment refer to the data inventory and to the defined functional unit/reference flow?	Are masses, energies, waste and by-products consistent?	Re-check of inventory.			
10.03.003	Are all relevant emissions - according to selected methodology - mapped in the carbon footprint (classification and characterization, correct)?	Is more than, for example, pure CO ₂ , CH ₄ and N ₂ O considered? Is the composition consistent with the selected impact assessment methodology? Is the auditor able to check the Life Cycle Inventory result?	Re-check of impact assessment methodology and classification. Re-check of Life Cycle Inventory results.			
10.03.004	If CO ₂ footprints that have already been determined are included in the calculation as emission factors, are the sources and the detailed calculation and/or verification by third parties available?	Verify information in the PCF, EPD declarations.				
10.03.005	If CO ₂ footprints that have already been determined are included in the calculation as emission factors, have these been carried out and checked in accordance with ISO 14040/44/67 or TrS (trust-level 3 and partially 2) – or, are they coming from official and third-party reviewed databases?	Verify information in the PCF, EPD declarations.				

10.03.006	Are the results output in absolute and percentage terms per functional unit/reference flow?					
10.03.007	Have so-called significant parameters/hot spots (driving factors for the CO ₂ footprint) been identified?	Are driving factors for the emissions known and transparent?				
10.03.008	Are driving factors critically examined and, if necessary, is optimization potential sought on this basis? (sensitivity analysis)	Are driving factors for the emissions known and transparent? Are there any realistic/technical/supply chain related etc. ideas for optimization of emissions?				
10.04	Completeness of Calculation					
10.04.001	Is the carbon footprint calculation complete?	Are all feedstocks (inputs/outputs) mapped, is no more mass cut off than specified, is it allocated accordingly? Is everything presented transparently and comprehensibly - in the best case reproducibly?				
10.04.002	Is the carbon footprint calculation consistent?	Do the defined aspects from 1. general, 2. inventory and 3. impact assessment fit together? Are every figure and every calculation presented transparently and comprehensibly?				
10.04.003	Are the functional unit/reference flow, the data and data sets used, as well as the allocation and other calculations critically scrutinized in iterative processes and finally found to be realistic and transparent?	Do the defined aspects from 1. general, 2. inventory and 3. impact assessment fit together? Are every figure and every calculation presented transparently and comprehensibly?				

No	Requirement	Verification guidance	Evidence/Document	Findings	Conformity	
					yes	no
10.05	Mass Balance					
10.05.001	Is it ensured that all relevant documentation is available	Check if all relevant documentation is available and	Start and end dates of mass balance periods,			

	and accessible for the verification of the mass balance?	accessible that is needed to verify the mass balance: - Documentation of mass balance, - Start and end date of mass balance period, - Inventory of input and output at the beginning of the mass balance period, - Amount and description of incoming and outgoing material during the mass balance period, - PCF declarations of incoming and outgoing CFC material.	incoming and outgoing PCF declarations, weighbridge tickets, conversion factor, list and amounts of inventory, contracts about deliveries of CFC materials, etc.			
10.05.002	Were the mass balances calculated correctly?	Conduct control calculation based on the respective reporting: Determination of available certified material (A): Add the quantity of certified material on stock at the beginning of the period and the incoming certified material for the entire period. Multiply this sum with the conversion factor for this period (applicable for processing units) Determination of certified output (B): Determine the quantity of outgoing certified products during this period. Result B has to be equal to or smaller than result A	Result B is equal or smaller than result A			
10.05.003	Is the mass balance calculation consistent?	Check if all relevant documentation is accessible: - Inventory of input and output at the beginning of the mass balance period, - Amount and description of incoming and outgoing material during the mass balance period, - PCF declarations of incoming and outgoing CFC material.	Start and end dates of mass balance periods, incoming and outgoing PCF declarations, weighbridge tickets, conversion factor, list and amounts of inventory, contracts about deliveries of CFC materials, etc.			

10.05.004	Are the issued PCF declarations correctly issued and in accordance with mass balance documentation?	Verify if amount of produced CFC output in mass balance documentation matches amounts in issued PCF declarations.	Issued PCF-declarations, flow meters, way bridge tickets etc.			
10.05.005	Is it ensured that the timeframe of maximum three months is kept for the mass balance and that there is no gap between mass balance periods?	Check if no mass balance period is longer than three months and that there are no gaps between mass balance periods.	Start and end dates of the mass balance periods.			
10.05.006	Are the losses during the production process correctly considered in the mass balance?	Verify calculation of conversion/consumption factor. Verify if losses are deducted from amount of certified CFC input.	Production data			
If used and required for downstream PUs						
10.05.007	Are the incoming amounts of CFC material correctly considered in the mass balance?	Verify if amount of received CFC input material in mass balance documentation matches amounts in received PCF declarations.	Received PCF-declarations, flow meters, way bridge tickets etc.			
10.05.008	Attribution of CFC input material to output material/product: Does the attribution of CFC input material to product reflect the chemical reaction? Is the attribution shown similarly in the allocation?	Verify, if the share of CFC material in the product is limited to that part of the product which is derived from specific CFC input material in product.	Chemical formula of input and output material, chemical reaction.			

	Requirement	Verification guidance	Evidence/Document	Findings	Conformity	
					yes	no
11.	Mitigation Technologies					
11.01	If applicable: Carbon Capture and Utilization (CCU)					
11.01.001	Is the CO ₂ captured originating from an eligible CO ₂ source?	Verify if the CO ₂ was captured from one of the defined eligible sources in the System Document: - Biogenic CO ₂ which originates from biomass/biomass processing unit - Atmospheric CO ₂ from direct air capture - Post-industrial (fossil) CO ₂ captured from industrial processes, which use fossil sources to deliberately produce electricity, heat, or materials (e.g., cement, iron and steel, petrochemical industry) and would have otherwise been emitted to the atmosphere.	- Production reports (e.g. CO ₂ captured during production process (kg CO ₂ /yr)) - On-site verification of the capture device - Contracts with recipient of the CO ₂			
11.01.002	Is the amount of captured CO ₂ properly and continuously monitored? (mass balance system)	Verify the documentation regarding values for CO ₂ captured. Verify if the period of the CCU capturing storage is clearly defined.	Measurement reports (operational data). In case (internal) storage is used, documentation on quantities stored. Mass balance approach.			
11.01.003	Are the emissions related to the CO₂ capturing step indicated correctly?	Verify the amount of used - Electricity - Heat - Other process inputs Verify if emissions for all activities related for the CO ₂ capturing are included. Activities are: - CO ₂ capturing - CO ₂ transport Verify if CO ₂ losses during the processes are considered correctly. Check if data related to all activities is collected, including: - Diesel or other fuel consumption - Electricity consumption and source of electricity (public grid, own process) - Heat consumption, fuel for heat	Documentation/operational data (electricity, etc.) on consumption of relevant materials. Documentation/measurement of CO ₂ losses.			

		<p>- Distance between CO₂ capturer and CO₂ storage Verify if the period of the data is clearly defined. Is the used amount of electricity, heat, other processing inputs for the CO₂ capturing process properly separated from the amounts used for the production activities of the plant? Is this separation clear and transparent?</p>			
11.01.004	Was the captured CO ₂ physically transported from capturer to user?	In both 100:0 and 0:100 approach the captured CO ₂ need to be physically transported from the capturing unit to the user unit. Verify, if the captured CO ₂ has been physically transported from the capturer to the user.	Self-declarations, weigh-bridge tickets, information on pipeline transport, if applicable		
11.01.005	Are the burdens of capturing depending on the approach (100:0 vs. 0:100) taken into account for the correct entity?	Verify, if depending on the approach chosen (100:0, 0:100), the correct entity has considered the burdens of CO ₂ capturing and transport in their PCF calculation. Please indicate the approach (100:0, 0:100)	PCF-calculations of products at capturer and user unit, Self declaration(s) by entities. see also CO ₂ self-declaration): 100:0 -> capturer bears the burdens of capturing 0:100 -> user bears the burdens of capturing		
11.01.006	For the 0:100 CCU approach: Is the amount of CO ₂ , that is captured and physically transported to the user unit, considered as emitted CO ₂ emissions for the PCF calculation of capturing unit's products? (=CO ₂ savings not considered for captured CO ₂ at capturer, since benefit considered at user unit)	The CO ₂ credit of capturing CO ₂ could be claimed either under a so called 100:0 or a 0:100 approach. Verify in a 0:100 approach that the capturer of the CO ₂ considers their captured process CO ₂ emissions as emitted (depicted with +1 and counted as +1 kg CO ₂), and the captured CO ₂ carries a credit with it (depicted with -1).	Self-declaration filled and provided. PCF calculation of non-CO ₂ products of capturing unit		
11.01.007	For the 100:0 CCU approach: Is the amount of CO ₂ , that is captured and physically transported to the user unit, considered as saved CO ₂	In the 100:0 approach, verify that the capturer of the CCU CO ₂ considers their process CO ₂ emissions as captured and not emitted.	Self-declaration filled and provided.		

	emissions for the PCF calculation of capturing unit's products? (=CO ₂ savings considered)					
11.01.008	For the 100:0 CCU approach: Is the amount of CO ₂ , that is captured and physically transported to the user unit, (a) incorporated into the production at a user unit and (b) not considered in with a benefit in the PCF calculation of the user unit products?	Verify that the capturer only considered the captured CO ₂ as saved emissions in his PCF calculation if (a) and (b) is fulfilled	CO ₂ input mass flow in production at user unit & PCF calculation.			
11.01.009	For the 100:0 CCU approach: Is the two-PCF approach for capturing unit products correctly applied?	Verify that reduction of PCFs of non-CO ₂ products at capturer are limited to the amount of processing emissions. The PCFs at the capturing unit can be reduced in maximum by that part of the PCF, which is related to the direct process emissions.	PCF calculation at capturer, Filled Self-declaration & filled PCF-Declaration			
11.01.010	In both approaches (0:100 & 100:0), is there a demonstrable substitution of carbon from fossil sources by the usage of the captured CO ₂ that would otherwise be used in this specific production process or in comparable processes associated with reference products.	In both approaches there should be a demonstrable substitution of carbon from fossil sources by the usage of the captured CO ₂ . Verify that otherwise there would be CO ₂ used in this specific production process or in comparable processes associated with reference products.	Detailed process understanding – reviewing especially the substitution.			
11.01.011	For the CCU product: Is the PCF calculation in compliance with the methodology defined in the CCU approach?	Review system document. See formula given for PCF-calculation of the CCU product. Verify if formula was correctly applied	PCF calculation at user			
11.01.012	For the CCU product: Is the unconverted CO ₂ correctly considered in the PCF calculation?	When incorporating CO ₂ in the production at the user site, unconverted CO ₂ , which is not incorporated in products at user but emitted at user site. Verify that not incorporated CO ₂ is considered as emitted CO ₂ in the PCF calculation of the non-CO ₂ products of user. This is valid for both approaches 0:100 and 100:0.	PCF calculation at user			

11.01.013	For the CCU product: Are the allocation factors correctly chosen according to requirements of the CCU system document?	Verify the PCF calculation in Excel or another LCA software solution is correct.	PCF calculation at user			
11.01.014	For the CCU product: Is the amount of the produced CCU product correctly calculated and transparently documented?	Verify mass balance and incoming captured CO ₂ . Verify if only products produced from captured CO ₂ are referred to as CCU product. The amount of CCU products needs to be calculated according to the CO ₂ input streams for the CCU product under consideration of respective conversion rates (unconverted CO ₂).	Mass Balance at capturer			
11.01.015	In case H ₂ is used in production of the CCU products: Is the hydrogen used sourced from eligible sources?	Verify if the H ₂ was supplied from one of the defined eligible sources in the System Document.	Understanding of setup and supply chain			
Documentation						
11.01.016	Is/Are the CO ₂ self-declaration(s) and the self-declaration(s) on claimed CO ₂ savings correctly issued and complete?	<p>Verify given information on the issued CO₂ self-declaration and the self-declaration on claimed CO₂ savings, e.g.,</p> <ul style="list-style-type: none"> - Verify if the amount of captured and to the CO₂ user unit transported CO₂ is correctly indicated on the CO₂ self-declarations. - Verify whether emissions are considered as emissions or as savings – is it clear whom gets the credit (100:0 vs. 0:100). - Verify if double counting/savings are avoided. - Verify if captured and used or transported CO₂ amount is correctly shown in assessment: masses need to be balanced. 	Issued CO ₂ self-declarations, issued self-declaration on claimed CO ₂ savings and respective documentation.			
11.01.017	Is/Are the CO ₂ self-declaration and CO ₂ credits-declaration correctly issued and complete?	Verify that the CO ₂ self-declaration and CO ₂ credits-declaration correctly issued and complete	Filled CO ₂ self-declaration and CO ₂ credits-declaration			

No.	Requirement	Verification guidance	Evidence/Document	Findings	Conformity	
					yes	no
11.02	Carbon Capture and Storage					
11.02.001	Has the CCS unit a valid storage permit issued by a respective national/ international competent authority?	Verify storage permit	Storage permit			
11.02.002	Is the CCS unit monitored by the respective competent authority?	Verify monitoring process by the authority. The monitoring should ensure that <ul style="list-style-type: none"> the geological formation for CO₂ storing is defined the CO₂ is permanently stored the amount of CO₂ being stored is verified by an independent third party the energy consumption for CO ₂ injection and storing is monitored and reported	Third party verified reports to the competent authority			
11.02.003	Are regular reports by the operator to the competent authority issued?	Verify reporting to competent authority	Third party verified reports to the competent authority			
11.02.004	Are regular inspections from third party verifiers conducted that control the entire technical process of CO ₂ storing?	Verify if regular third-party inspections take place.	Documentation of third-party inspections			
11.02.005	Is the injection and storage process monitored to measure losses of CO ₂ ?	Verify monitoring process of CO ₂ fluxes. The monitoring programme should include: <ul style="list-style-type: none"> measurement of background fluxes of CO₂ continuous measurement of the mass of CO₂ injected determination of CO₂ emission from injection system determination of any CO₂ fluxes through the seabed or ground surface 	Documentation on monitoring process			

		<ul style="list-style-type: none"> • post-injection monitoring • incorporation of improvements in monitoring techniques over time 				
CCS I/II = CO₂ storage in CCS unit: traceability (= verification of declarations etc.)						
11.02.006	Are CO ₂ self-declarations of all ISCC compliant processing units capturing CO ₂ available, completed and signed by the capturer?	Verify that all processing units on the list have completed and signed the CO ₂ self-declaration form and whether the forms are available. Verify if corrective actions have been defined by capturer (if non-conformities were detected).	ISCC self-declaration forms, list of CO ₂ capturers under ISCC			
11.02.007	Is ensured that the list of CO ₂ capturers and the list recipients of CCS credits contains relevant information?	Verify that that name, address of CO ₂ capturers and recipients are available.	List of capturers and recipients			
11.02.008	Does the information and quantities from weighbridge tickets, delivery notes of incoming CO ₂ match with the information from the reporting system of the company? Does the information on quantities on received CO ₂ self-declaration match with the information from the reporting system?	Compare information and quantities of the reporting with the related incoming weighbridge tickets, delivery notes. Compare information and quantities of the reporting with the related incoming CO ₂ self-declaration. 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, reporting system and CCS credit declarations, documentation of all deviations > 0.5%			
11.02.009	Are the quantities of the incoming CO ₂ consistent with the amounts stated in the contracts related to those deliveries?	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			
11.02.010	Do the delivery notes, CO ₂ self-declarations, CCS credit declarations comply with the ISCC requirements and is the information consistent	Verify whether the documents contain all mandatory information according to ISCC CFC system document	Delivery notes, weighbridge tickets, CO ₂ self-declarations, CCS credit declarations, reporting system			

	with information in the reporting system?					
11.02.011	Is it ensured that incoming CO ₂ and outgoing CCS credits are covered by the validity period of the operational units' certificate?	Compare the "oldest" and the "most recent" incoming delivery note / outgoing CCS credit declaration 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 CO ₂ and outgoing CCS credits 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, CO ₂ self-declarations, CO ₂ credits declaration, certificate database on ISCC website,			
11.02.012	Is it ensured that for one amount of CO ₂ stored not more than one CO ₂ credits declaration was issued?	Verify that not more than CO ₂ credits declaration has been issued for one amount of CO ₂ stored.	Carbon balance, delivery notes, CO ₂ credits declarations			
11.02.013	Is a periodic CO ₂ storage report or another relevant reporting available and does it contain the necessary information?	Verify the type and quantity of received and stored CO ₂ , storage yields, quantities of losses, storage date, etc.	Periodic reporting			
11.02.014	Is the quantity of issued CCS credits since the previous audit available and consistent?	Verify the relevant quantities for the period since the previous audit from reporting and compare with quantities on CO ₂ credits declarations.	Periodic reporting system, CO ₂ credits declarations			
11.02.015	Is ensured that the bookkeeping allows to uniquely identify CCS credits?	Verify if individual CCS can be uniquely identified based on the issued CO ₂ credits declarations.	Bookkeeping, CO ₂ credits declarations issued			
11.02.016	Is ensured that the CO ₂ captured is physically transported to the CCS unit?	Verify transport of captured CO ₂ from capturer to CCS Unit	CO ₂ Self-declarations			
11.02.017	Are the amounts of received CO ₂ from registered CO ₂ capturer measured and properly documented?	Verify documentation of received CO ₂ amounts	Internal documentation on CO ₂ deliveries, Weighbridge tickets, etc			
11.02.018	Are there additional deliveries of CO ₂ coming from not under ISCC registered CO ₂ capturer?	Verify if all received CO ₂ amounts come from under ISCC registered capturer or not.	Internal documentation on CO ₂ deliveries, Weighbridge tickets, etc			

11.02.019	Are the losses of CO ₂ during transport, injection and storage properly documented?	Compare information of amounts of captured CO ₂ at the processing unit and received amount of CO ₂ at CCS unit. Check documentation system on losses during injection and storage	CO ₂ self-declarations, weighbridge tickets, internal documentation on CO ₂ losses			
11.02.020	Contains the received CO ₂ self-declaration all relevant information?	Verify, if CO ₂ self-declaration from CO ₂ capturer contains all mandatory information according to CCS chapter of CFC system document: Quantity CO ₂ captured, GHG emissions related to capturing, origin of captured CO ₂	CO ₂ self-declarations			
11.02.021	Contains the issued CO ₂ credit declarations all relevant information?	Verify, if issued CO ₂ credit declarations contain all mandatory information according to CCS chapter of CFC system document: Quantity CCS credits issued to respective processing unit/ site, origin of stored CO ₂ , calculation of net CO ₂ savings	CCS credit declarations			
11.02.022	Are the amounts CO ₂ collected from the processing units plausible?	Compare the collected amounts with the number, size and the type of CO ₂ capturer. Compare the amounts collected with the amounts of other CO ₂ capturers that are similar in size and type. Check the plausibility of the collection process and the logistics, e.g. how many trucks and drivers perform the collection, the loading capacity of the trucks etc. This includes the collection conducted by the utilizer themselves and other service providers for transport.	Contracts, invoices, weighbridge tickets, delivery notes for collected amounts, Self-declaration, list of CO ₂ capturers			
CCS II/II = CO₂ storage in CCS unit: Balance of CO₂ stored and CCS credits issued. (=Carbon Balance); Avoidance of double counting						
11.02.023	Is it ensured that all relevant documentation is available and accessible for the verification of the Carbon balance?	Verify if all relevant documentation is available and accessible that is needed to verify the carbon balance: - Start and end date of balancing period	Start and end dates of mass balance periods, incoming CO ₂ self-declarations, weighbridge tickets for incoming CO ₂ , list and			

		<ul style="list-style-type: none"> - Surplus of stored net CCS credits from last balancing period - Stored net CCS credits during balancing period - Amount of issued CCS credits during the mass balance period - Amount of surplus CCS credits that can be transferred to the next period (if available) 	amounts of inventory, list of external sites, contracts about issued CCS credits declarations			
11.02.024	Is it ensured that the timeframe of maximum three months is kept for the carbon balance and that there is no gap between balancing periods?	Verify if no balancing period is longer than three months and that there are no gaps between balancing periods.	Start and end dates of the balancing periods			
11.02.025	Was the carbon balance calculated correctly?	<p>Verify the calculation by conducting a control calculation based on the respective reporting:</p> <p>Determination of A (stored net CCS credits): Add the surplus of generated net CCS credits from the beginning of the period (under ISCC only CO₂, which was stored after first ISCC certification can generate net CCS credits) and stored net CCS credits during the entire period. Verify if CO₂ losses have been correctly taken into account and that the generated net savings were calculated correctly.</p> <p>Determination of B (total amount issued CCS credits): Determine the quantity of issued CCS credits during this period.</p> <ul style="list-style-type: none"> - Result B has to be equal to or smaller than result A 	Result B is equal or smaller than result A, documentation of carbon balance, issued CO ₂ credits declarations			
11.02.026	Was the surplus of CCS credits that may be transferred into the next mass balance period calculated correctly?	If within one balancing period more net CCS credits were available than were issued, the surplus of CCS credits can be transferred to the next balancing period.	Result A was bigger than result B in the carbon balance calculation, Surplus C was calculated correctly.			

		Verify if a surplus of CCS credits was available at the end of the balancing period by checking calculation based on above carbon balance calculation figures: Surplus C = A – B: Subtract B from A	Transferred surplus is equal to C		
11.02.027	Is it ensured that no multiple accounting of stored net CCS credits occurs (i.e. issuing stored net CCS credits more than once)?	Verify if the same CCS credits are not issued twice or multiple times to different processing units.	Documentation of issued CO ₂ credit declarations, reporting system, delivery documents		
11.02.028	Is it ensured that multiple considerations of the same CCS credits used under ISCC does not need to be seen as double counting?	Verify if the CO ₂ storage used under ISCC are considered additionally e.g. under regulatory schemes or for the generation of carbon credits. In general, the fundamental principle, that one ton of GHG reduction, removal or avoidance can just be counted once, when calculating global GHG emissions, cannot be violated. A consideration of one ton of GHG reduction by a company may be compliant with this fundamental principle, although the company benefits several times from the CO ₂ storage used under ISCC. It does not need to be seen as double counting, if a CO ₂ storage of company A used under ISCC additionally <ul style="list-style-type: none"> i. allows tax reduction under a regulatory scheme, which is used to tax companies according to their emissions. ii. generates subsidies from a regulatory scheme, which should support companies to make investments for emission reductions. iii. generates emission rights under a cap-and-trade scheme, which can get 	Information on regulatory scheme (e.g. TIER scheme in Alberta) the CCS unit is part of (e.g. online Alberta Carbon Registry), Corporate Carbon Footprint reports		

		<p>sold to company B to allow company B to additionally emit CO₂. This CO₂ emissions need to be considered in the Corporate Carbon Footprint and PCFs of company B. There is no offsetting of emissions at company B.</p> <p>iv. generates credits under a regulatory scheme, which can only be used for compliance with this regulatory scheme. These credits are independent of the consideration of the CO₂ storage in the Corporate Carbon Footprint of company A and could be sold to company B for helping company B to be compliant with the regulatory scheme. There is no offsetting of emissions at company B.</p> <p>It does need to be seen as double counting, if a CO₂ storage of company A used under ISCC additionally</p> <p>v. generates carbon credits for the voluntary market. If carbon credits for the voluntary market would be generated, they could get sold to company B to offset emissions of company B. These emission offsets would need to be reported separately in the CCF report of company B, cannot reduce the CCF of</p>				
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		<p>company B itself, but can allow for a "net zero" claim of company B.</p> <p>vi. is counted twice (or multiple times) for the reduction of the PCFs of different products of company A (e.g. chemical PCF and fuel PCF under clean fuel standard).</p>				
11.02.029	Is it ensured that the storage capacity of the CCS unit and the issued net CCS credits are plausible?	Verify if the storage capacity of the CCS unit and the issued net CCS credits are plausible.	Plant operation procedure, QM system, storage reports			
CCS I/II = CO2 storage in CCS unit: Emission Calculation						
11.02.030	Is the value for total CO ₂ stored documented and correctly included in the calculator?	Verify the documentation regarding values for CO ₂ stored and if the information is correctly as a starting basis for the net CO ₂ eq savings. Verify if the time period of the CCS storage is clearly defined and only stored CO ₂ is considered for the generation of CCS credits under ISCC after first ISCC certification.	CCS report and documentation, site specific data, CCS emissions calculation (if applicable)			
11.02.031	Are emissions associated to the CO ₂ capturing and storing correctly accounted for?	<p>Verify if emissions for all activities related for the CO₂ capturing and storage are included. Activities are:</p> <ul style="list-style-type: none"> - CO₂ capturing - CO₂ transport - CO₂ injection in storage <p>Verify if CO₂ losses during the processes are considered correctly.</p> <p>Check if data related to all activities is collected, including:</p> <ul style="list-style-type: none"> - Diesel or other fuel consumption - Electricity consumption and source of electricity (public grid, own process) - Heat consumption, fuel for heat 	CCS report and documentation, site specific data, CCS emissions calculation, CO ₂ self-declaration for emissions related to capturing at CO ₂			

		<ul style="list-style-type: none"> - Distance between processing unit and CO₂ storage - Emission factors <p>Verify if the time period of the data is clearly defined.</p>				
11.02.032	Are the net CCS credits from the CCS unit calculated according to the methodology outlined in the CCS chapter of the CFC system document?	<p>Verify if the all the formula elements for the net CCS credits methodology are calculated and documented.</p> <p>Verify if the net savings are calculated as per the methodology described in</p>	CCS report and documentation, site specific data, CCS emissions calculation			
CCS II/II = processing unit/site assigning CCS credits:						
CCS II/II = processing unit/site assigning CCS credits: traceability						
No	Requirement	Verification guidance	Evidence/Document	Findings	Conformity	
					yes	no
11.02.033	Does the information and quantities from weighbridge tickets, delivery notes, of outgoing products with assigned CCS credits 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 PCF declarations.	Quantities from delivery notes, PCF declarations weighbridge tickets and reporting system			
11.02.034	Are the quantities of the outgoing deliveries of products with assigned CCS credits consistent with the amounts stated in the contracts related to those deliveries?	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			
11.02.035	Is it ensured that outgoing deliveries of products with assigned CCS credits are covered by the validity period of the operational units' certificate?	Compare the "oldest" and the "most recent" outgoing PCF declaration/delivery note with the validity period of the certificate of the operational unit.	Delivery documents, certificate, PCF declarations, certificate database on ISCC website,			
11.02.036	Is it ensured that for one batch of products with assigned CCS credits not	Verify that not more than one PCF declaration has been issued for one batch of outgoing product.	delivery notes, PCF declarations			

	more than one PCF declaration was issued?					
11.02.037	Contains the issued PCF declaration all relevant information?	Verify, if issued PCF declaration contain all mandatory information according to CFC system document: baseline PCF, reduced PCF, total quantity of CCS credits, etc.	PCF declarations			
11.02.038	Contains the received CO ₂ credit declaration all relevant information?	Verify, if received CO ₂ credit declaration contain all mandatory information according to CFC system document: issued CCS credits to site, CO ₂ capturer, etc.	CO ₂ saving declarations			
11.02.039	Does the periodic production report or another relevant reporting contain the necessary information?	Verify the type and quantity of product with assigned CCS credits, baseline PCF, PCF with assigned CCS credits	Reporting system, production reports, PCF declarations, bookkeeping documentation			
11.02.040	Is the quantity of products with assigned CCS credits since the previous audit available and consistent?	Verify the relevant quantities for the period since the previous audit from reporting and compare with quantities on delivery notes	Periodic reporting system			
11.02.041	Is ensured that the bookkeeping allows to uniquely identify and assign CCS credits to individual outgoing batches of products with assigned CCS credits?	Verify if individual batches can be uniquely assigned with CCS credits based on the issued PCF declarations.	Bookkeeping, PCF declarations issued			
11.02.042	Is it ensured that the CO ₂ stored in the CCS unit and generating CCS credits is captured within the supply chain of the product with assigned CCS credits?	Verify, if CO ₂ is captured within supply chain of product with assigned CCS credits (=CO ₂ is captured at upstream processing unit of supply chain of product with CCS credits).	Flow Chart of supply chain, CO ₂ credits declaration			
11.02.043	Is it ensured that only CO ₂ savings are assigned to the product with assigned CO ₂ credits, which are captured within the supply chain of the product?	CCS unit can store also CO ₂ from outside of the given supply chain. This CO ₂ cannot be used to generate CCS credits for the given supply chain. Verify that stored CO ₂ from capturer (name, address) in CO ₂ credit declarations with information of site assigning the CCS	Flow Chart of supply chain, CO ₂ credits declaration			

		credits (name, address) are consistent.			
11.02.044	Is there a flow of fossil intermediate products between CO ₂ capturer and processing unit assigning the CCS credits?	Verify fossil intermediate product flow between CO ₂ capturer and processing unit assigning the CCS credits Please indicate the fossil intermediate.	Flow chart of supply chain, delivery notes of fossil intermediate materials		
11.02.045	Is the product with assigned CCS credits produced from this fossil intermediate flow from CO ₂ capturer to processing unit assigning the CCS credits?	Verify the production process of products with assigned CO ₂ CCS credits. Check intermediate material flow of supply chain between CO ₂ capturer and processing unit assigning CCS credits.	Process description/flow chart		
CCS II/II = processing unit/site assigning CCS credits: Balance of CCS credits received and assigned (=Carbon Balance); Avoidance of double counting					
11.02.046	Is it ensured that all relevant documentation is available and accessible for the verification of the Carbon balance?	Verify that all relevant documentation is available and accessible that is needed to verify the carbon balance: - Start and end date of balancing period - Inventory of received CCS credits and products with assigned CCS credits at the beginning of the balancing period - Amount of incoming CCS credits and outgoing material with assigned CCS credits during the balancing period - Amount of surplus of CCS credits that can be transferred to the next period (if available) - Amount of surplus of CCS credits from previous period (if available)	Start and end dates of balancing periods, received CO ₂ credits declarations, outgoing PCF declarations, weighbridge tickets, list and amounts of inventory		
11.02.047	Is it ensured that the timeframe of maximum three months is kept for the carbon balance and that there is no gap between balancing periods?	Verify that no carbon balancing period is longer than three months and that there are no gaps between carbon balancing periods.	Start and end dates of the balancing periods		

11.02.048	Was the carbon balance calculated correctly?	<p>Verify the carbon balance by conducting a control calculation based on the respective reporting: Determination of A (available CCS credits): Add the surplus of CCS credits transferred from the last balancing period and the received CCS credits for the entire period. Determination of B (Total amount of assigned CCS credits during balancing period):</p> <ol style="list-style-type: none"> 1. Determine the sales of outgoing products with CCS credits during this period, their baseline PCFs and claimed PCFs with assigned CCS credits. 2. Determine total amount of assigned CCS credits by consideration of the difference between baseline PCF and PCF with assigned CCS credits for each sale. <p>- Result B has to be equal to or smaller than result A Also individually check if CCS credits are assigned to different products with assigned CCS credits and the difference between baseline PCF and PCFs with assigned CCS credits was considered correctly for determination of B.</p>	Result B is equal or smaller than result A, issued PCF declarations, Documentations of Carbon Balance			
11.02.049	Was the surplus of CCS credits that may be transferred into the next mass balance period calculated correctly?	Verify the correct transfer of surplus of CCS credits between carbon balance periods. If within one balancing period more CCS credits were available than were assigned to products, the surplus of CCS credits can be transferred to the next balancing period.	<p>Result A was bigger than result B in the carbon balance calculation, Surplus C was calculated correctly.</p> <p>Transferred surplus is equal to C</p>			

		Verify if a surplus of CCS credits was available at the end of the balancing period by checking calculation based on above carbon balance calculation figures: Surplus C = A – B: Subtract B from A			
11.02.050	If a surplus was available at the end of a balancing period was the credit transfer into the next balancing done correctly?	Verify if the correct amount of CCS credits is transferred to the following balancing period.	Correct amount of surplus is shown at the beginning of the following balancing period		
11.02.051	Is the quantity of output material with CCS credits since the previous audit available and consistent?	Verify the relevant quantities for the period since the previous audit from reporting and compare the quantities on PCF declarations and carbon balance calculation. Compare quantities of products with assigned CCS credits and received CCS credits.	Delivery documents, PCF declarations, CO ₂ credit declarations, contracts, carbon balances		
11.02.052	Is it ensured that no transfer of CCS credits to sites outside of the considered supply chain was applied?	Verify that no transfer of CCS credits to sites outside the considered supply chain was conducted according to the ISCC requirements.	Reporting system, carbon balance calculation		
11.02.053	Is it ensured that the carbon balance enables CCS credits to be identified and uniquely assigned to individual and outgoing batches?	Verify if received CCS credits and individual batches of material with assigned CCS credits can be uniquely identified with respective key information (baseline PCF, PCF with assigned CCS credits, total amount of CCS credits, CO ₂ Capturer, CO ₂ origin).	Carbon balance calculation, received CO ₂ credits declaration, unique numbers of issued PCF declarations		
11.02.054	Is it ensured that no multiple accounting of CCS credits occurs (i.e. assigning incoming CCS credits more than once to products with assigned CCS credits)?	Verify that the same CCS credits are not assigned twice or multiple times to different products (e.g. fuels and chemical products) Verify that the same CCS credit is not assigned under more than one schemes (also regulatory ones)	Documentation of assigned CCS credits under ISCC CFC, documentation of any other used schemes, PCF declarations. The ISCC statement was signed to confirm to no multiple claiming of sustainability characteristics is taking place		

11.02.055	Is it ensured that the production capacity and the produced amounts of products with assigned CCS credits and without assigned CCS credits are plausible?	Verify if the production capacity and the produced amounts of products with assigned CCS credits and without assigned CCS credits are plausible.	Plant operation procedure, QM system, production reports			
CCS II/II = processing unit/site assigning CCS credits: Emission Calculation						
11.02.056	Are only site-specific process emissions compensated via the assigned CCS credits?	Verify if the reduced PCF represents the baseline PCF minus the site-specific process emissions. CCS credits cannot compensate Feedstock emissions.	PCF calculation, site-specific process emissions of baseline PCF, reduced PCF			
11.02.057	Is the PCF baseline calculation done site-specifically between the CO ₂ capturer and the processing unit assigning the CCS credits?	Verify if site specific PCFs for the intermediate products of the supply chain with primary data were used	Baseline PCF calculation			
11.02.058	Were for other products of the supply chain without assigned CCS credits the baseline PCFs reported?	Verify that the emission inventory of the considered supply chain is balanced among all products of the supply chain. For the products of the supply chain without assigned CCS credits their baseline PCF need to be reported. Verification of reported PCFs of other products of the supply chain can be done on a random sample basis.	Reported PCFs of other products of the supply chain			
No.	Requirements	Verification Guidance	Evidence/Document	Findings	Yes	No
11.03.	Renewable Energies					
11.03.001	Does the PCF calculation reflect the usage of renewable energy?	Verify the PCF calculation and the emission factors of the energy multiplied with the respective energy consumption				
11.03.002	Does the emissions factors of the renewable energy used include up- and downstream emissions as well as emissions during the generation of that renewable energy?	Verify the requirements of the current ISCC CFC system document regarding: <ul style="list-style-type: none"> • Upstream emissions (e.g. resource extraction and transport) • Emission during generation (incl. losses during 	Report the emission factor of the renewable energy used including the unit (e.g. kg CO ₂ e/kWh)			

		<p>transmission and distribution), and</p> <ul style="list-style-type: none"> Downstream emissions (e.g. waste treatment). <p>In case (supplier-specific) life cycle emission factors are not available, choosing best suitable life cycle emission factors from databases such as ecoinvent and sphera is recommended</p>				
11.03.003	Is the emission factor of the renewable energy based on the market-based accounting methodology?	ISCC CFC follows the market-based approach, in line with ISO 14067. According to the definition of GHG protocol, the market-based GHG calculation quantifies the emissions by using contractual instruments (e.g. guarantees of origin (GoO), PPA, etc.)				
11.03.004	Was evidence provided that renewable energy was used?	Check the amount of claimed renewable energy and any proof of purchased renewable energy	e.g., Energy attribute certificates such as GoO, RECs or I-RECs			
11.03.005	If applicable: Does the PCF calculation for conventional energy input consider the residual energy mix?	According to the GHG protocol, the residual mix is the remaining energy source mix after the traceable energy consumption is subtracted				
11.03.006	Is the PCF calculation in line with the requirements set out in the current ISCC CFC system document?	Verify the correctness of the PCF calculation				
11.03.007	Is the Chain of Custody (CoC) mass balance system regarding renewable energy following the rules from the current ISCC CFC system document?	Verify the correctness of the eligible Chain of Custody (CoC) mass balance system				
No	Requirements	Verification Guidance	Evidence/Document	Findings	Yes	No
11.04.	Input Material with attributed biogenic content (combination ISCC PLUS and ISCC CFC)					
11.04.001	Does the PCF calculation consider an emissions factor of a bio-attributed/ based material?	Verify the PCF calculation and the emission factors of the bio-attributed/ based input material being multiplied with the respective amount of required material.	Report the emission factor of the input material used including the unit (e.g. kg CO ₂ e/kg)			

		Verify if this EF already considers a biogenic uptake or not. Please note, that for calculating the biogenic carbon uptake according to the approach and formula given in the ISCC CFC system document all input emission factors must exclude biogenic carbon uptake to not double count the carbon uptake.				
11.04.002	Is the bio-attribution and PCF calculation following the rules of chemical reality or credit-based mass balance as described in the current ISCC CFC system document?	Please note, that under a credit-based mass balance no compensation of input characteristics is possible ("overcompensation"). Verify for a credit-based mass balance that no compensation of input characteristics has taken place.				
11.04.003	In the case of bio-attributed input material (mass balanced input material): Is ensured that no compensation of input characteristics has taken place, when producing the bio-attributed input material?	Under the ISCC PLUS free attribution approach a compensation of input characteristics from one input to another is possible (see ISCC PLUS documentation), whereas this is not allowed under ISCC CFC. Verify that no compensation of input characteristics has taken place in the upstream supply chain.				
11.04.004	Is the mass balance of the bio-attributed/based material correct?	Compare purchased amount of bio-attributed/ based input material and the amount of attributed output in the mass balance also considering any losses. This should be verified during the ISCC PLUS audit of the bio-attributed/ based material. Please see separate documentation of the corresponding ISCC PLUS audit.				
11.04.005	Is the carbon uptake based on the attributed biogenic carbon content?	Verify that hat the carbon uptake is allocated according to the attributed biogenic carbon content. <i>Biogenic uptake</i> $= \frac{-\text{Attributed biogenic Carbon content}}{M_c} * M_{CO_2}$				

		Verify if the PCF declarations give in addition to the biogenic carbon uptake the carbon content and the attributed biogenic carbon content of the certified product. Verify if the given biogenic carbon uptake matches with what you would expect for the given attributed biogenic carbon content.				
11.04.006	Was the biogenic uptake considered separately as outlined in the current version of the ISCC CFC system document?	Verify that the certified PCF may not contain credits from biogenic uptake as that one is reported separately based on the attributed biogenic carbon content.				
11.04.007	Is the PCF calculation in line with the requirements set out in the current ISCC CFC system document?	Verify the correctness of the PCF calculation.				

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						

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

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

Place, Date, Signature Auditor

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