

ISCC PLUS Gap Audit Procedure

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 PLUS 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	Only applicable in case the voluntary add-on "GHG Emissions" is applied
6.	Point of Origin	See remarks in 2.-4.	Applicable	
7.	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!

- Currently, ISCC PLUS has two set of requirements in place:
 - i. New ISCC PLUS set of requirements:
 - Defined in the ISCC PLUS standalone documents (see complete list on table 1 of the [System Structure and Overview of ISCC PLUS Documents v1.2](#))
 - Effective and available since 1 July 2025.
 - Mandatory from 1 January 2027.
 - Transition period in relation to the previous set of requirements: from 1 July 2025 to 31 December 31 2026.
 - ii. Previous ISCC PLUS set of requirements:
 - Defined in the System Document ISCC PLUS v.3.4.2 and applicable ISCC EU documents (see complete list on table 2 of the [System Structure and Overview of ISCC PLUS Documents v1.2](#))
 - Effective and available as of now
 - Use not allowed after end of the transition period (from 1 January 2027 onwards)
- This gap audit procedure presents **only those requirements** that have been **added or updated** compared to the previous ISCC PLUS set of requirements. If a requirement from the previous ISCC PLUS set of requirements is not mentioned here, it means that it remains the same in the new ISCC PLUS set of requirements.
- This gap audit procedure must be used **in addition to** the Audit Procedure system (APS), and **only** in case of applying the new ISCC PLUS set of requirements (according to question 00.01.037 of APS).
 - For any questions marked as **updated**:
 - Record the verification details **only in this gap audit procedure** (not in APS).
 - **Answer "Yes"** in APS, and

- In the **Findings** field, add a note stating that *“This question is addressed only in the gap audit procedure.”*
- In case of applying the previous ISCC PLUS set of requirements during the mentioned transition period, **only** the most recent version of APS must be used.

General

- System Users can use the gap and regular 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
- This template contains certification requirements for First Gathering Points, Central Offices, Collecting Points, Processing Units, Final Product Refinement units, Logistics 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)
- If a question requires the statement of certified materials, the wording of the ISCC Lists of Material must be applied

00.	Basic Data	
00.00.	Certification Body	
00.02.	Audit Specific Data	
New question 00.02.133	Applicable only to cases where the "mass balance" chain of custody option is selected (according to question 00.02.034 of APS). Type of mass balance applied	<input type="checkbox"/> Rolling Average Percentage <input type="checkbox"/> Credit Method
New question 00.02.134	Applicable only to cases where the « Credit Method » is selected (according to question 00.02.133): Which mass balancing option is being applied? (Multiple options can be chosen, if multiple Processing Unit types are covered under the certificate)	<input type="checkbox"/> Free Attribution (attribution determined by mass) <input type="checkbox"/> Free Attribution (attribution determined by energy) <input type="checkbox"/> Fuel-Use Excluded <input type="checkbox"/> Proportional <input type="checkbox"/> Trace-the-Atom
New question 00.02.135	Applicable only to cases where the « Free Attribution (attribution determined by mass and/or attribution determined by energy) » is selected (according to question 00.02.134): How are the characteristics of the input materials reflected for the outgoing batches of certified material(s) (Multiple options can be chosen)	<input type="checkbox"/> Complete reflection of input characteristics <input type="checkbox"/> Compensation of input characteristics
New question 00.02.040	Logic for 00.02.041 should not be applicable anymore based on this question	
00.02.136	Is ¹⁴ C testing used to prove biogenic content in the products ?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Update of question 00.02.054	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 <input type="checkbox"/> Other recycling activities <input type="checkbox"/> N/A
00.03.	Collecting Point, Central Office (Group certification of Points of Origin) and Dependent Collecting Point (not considered as main audit)	
00.04.	Point of Origin	
00.05.	Processing Units	
Update of question 00.05.002 (tolling agreement with Processing Units)	Which option of the tolling agreement with Processing Units is being applied?	<input type="checkbox"/> There is no tolling agreement with Processing Unit taking place <input type="checkbox"/> Tolling agreement with Processing Units Option 1 <input type="checkbox"/> Tolling agreement with Processing Units Option 2 <input type="checkbox"/> Tolling agreement with Processing Units Option 3
Update of questions 00.05.028 and 00.05.029	Is the Processing Unit handling atmospheric, post-industrial or biogenic CO ₂ ? If yes, please specify.	<input type="checkbox"/> No <input type="checkbox"/> Atmospheric CO ₂ <input type="checkbox"/> Post-industrial CO ₂ <input type="checkbox"/> Biogenic CO ₂



Updated question: 00.05.030 (moved)	For ISCC PLUS: Is oxygen or nitrogen from ambient air a reactant in the production process? (Consideration of Hetero atoms) 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, Processing Unit, production data, supplier declaration	<input type="checkbox"/> yes <input type="checkbox"/> no
00.06.	First Gathering Point and Central Office (Group certification of Farms/Plantations/Forest Sourcing Areas)	
00.07.	Farm/Plantation	
00.08.	Trader, Trader with Storage, Logistic Centre, Warehouse. This part also applies to Limited Risk Distributors (LRDs) and Storage Facilities that are audited on sample basis	
Update of question 00.08.004 (Limited Risk Distributors – LRDs)	Is the entity the parent company of a Limited Risk Distributors (LRD) group certification approach? If yes, please specify the LRD option applied.	<input type="checkbox"/> LRD group certification approach is not applicable <input type="checkbox"/> LRD option 1 <input type="checkbox"/> LRD option 2 <input type="checkbox"/> LRD option 3 <input type="checkbox"/> LRD option 4
New question 00.08.030 (blending agreement)	Is the Blending Agreement (only for Aviation Fuels) with a Trader with Storage being applied?	<input type="checkbox"/> Yes <input type="checkbox"/> No
00.09.	Final Product Refinement	
New question 00.09.014 (tolling agreement with Final Product Refinement)	Which option of the tolling agreement with Final Product Refinement is being applied?	<input type="checkbox"/> There is no tolling agreement with Final Product Refinement taking place <input type="checkbox"/> Tolling agreement with Final Product Refinement Option 1 <input type="checkbox"/> Tolling agreement with Final Product Refinement Option 2

No.	Requirements	Verification guidance	Evidence	Findings	Conformity	
					Yes	No
01.	Management System					
01.01.	General Requirements (to be completed only for main audits. Not relevant for sample audits)					
01.08	Tolling Agreement					
New question 01.08.001	<p><i>Applicable only to cases where tolling agreement with Processing Unit options 1, 2 or 3 is applied (according to the answer to the update of question 00.05.002):</i></p> <p>Does the material remain under the legal ownership of the entity contracting the tolling service (feedstock owner) while being processed by the Processing Unit under the tolling agreement?</p>	<p>In a tolling agreement with Processing Units, it is required that the material remains under the legal ownership of the feedstock owner during its processing.</p> <p>Reference: System Document ISCC PLUS 203-1 – Traceability</p>	Contract of the feedstock owner with the Processing Unit.			
New question 01.08.002	<p><i>Applicable only to cases where tolling agreement with Processing Unit options 1, 2 or 3 is applied (according to the answer to the update of question 00.05.002):</i></p> <p>Is the feedstock owner going to possess at least one of the following scopes in its certificate: Trader, Trader with Storage, or Processing Unit?</p>	<p>The certified feedstock owner must possess a valid certificate with any of the following scopes:</p> <ul style="list-style-type: none"> • Trader • Trader with Storage • Processing Unit <p>The feedstock owner is allowed to hold other scopes in addition to the ones mentioned above, according to their activities.</p> <p>Reference: System Document ISCC PLUS 203-1 – Traceability</p>	Scopes in the certification request from the System User.			
New question 01.08.003	<p><i>Applicable only to cases where tolling agreement with Processing Unit options 1, 2 or 3 is applied (according to the answer to the update of question 00.05.002):</i></p> <p>Is it ensured that the sustainability declarations follow one of the</p>	<p>Please note that each one of the tolling agreement with Processing Units options allow different sustainability declaration pathways. Check if an allowed pathway is applied.</p> <p>Option 1 Feedstock owner shall issue a sustainability declaration for the certified input material to the Processing Unit. After processing the certified material, Processing Unit shall issue a</p>	Sustainability declarations.			

No.	Requirements	Verification guidance	Evidence	Findings	Conformity	
					Yes	No
	allowed pathways according to the specific option of tolling agreement with Processing Units applied?	<p>sustainability declaration back to the feedstock owner. Then, the feedstock owner issues the sustainability declaration to the downstream supply chain.</p> <p>Option 2 Feedstock owner shall issue a sustainability declaration for the certified input material to the Processing Unit. After processing the certified material, feedstock owner issues a sustainability declaration to the downstream supply chain. The sustainability declaration shall reflect the certificate details of the entity issuing the sustainability declaration (feedstock owner certificate or processing unit certificate)</p> <p>Option 3 After processing the certified material, feedstock owner issues a sustainability declaration to the downstream supply chain. The sustainability declaration shall reflect the certificate details.</p> <p>Reference: System Document ISCC PLUS 203-1 – Traceability</p>				
New question 01.08.004	<p><i>Applicable only to cases where tolling agreement with Processing Unit option 2 is applied (according to the answer to question 00.05.002):</i></p> <p>Is it ensured that the feedstock owner is responsible for the site-specific quantity bookkeeping of each site?</p>	<p>For each site, the feedstock owner is responsible for the site-specific quantity bookkeeping.</p> <p>Reference: System Document ISCC PLUS 203-1 – Traceability</p>	Site-specific quantity bookkeeping of each site.			
New question 01.08.005	<p><i>Applicable only to cases where tolling agreement with Processing Unit option 3 is applied (according to the answer to question 00.05.002):</i></p> <p>Is it ensured that the feedstock owner is responsible for the site-specific quantity bookkeeping of the Processing Unit side?</p>	<p>The feedstock owner is responsible for the site-specific quantity bookkeeping.</p> <p>Reference: System Document ISCC PLUS 203-1 – Traceability</p>	Site-specific quantity bookkeeping of each site.			

No.	Requirements	Verification guidance	Evidence	Findings	Conformity	
					Yes	No
New question 01.08.006	<p><i>Applicable only to cases where tolling agreement with Final Product Refinement options 1 or 2 is applied (according to the answer to question 00.09.014):</i></p> <p>Does the material remain under the legal ownership of the entity contracting the tolling service (certified product owner) while being processed by the Final Product Refinement under the tolling agreement?</p>	<p>In a tolling agreement with Final Product Refinement, it is required that the material remains under the legal ownership of the certified product owner during its processing.</p> <p>Reference: System Document ISCC PLUS 203-1 – Traceability</p>	Contract of the certified product owner with the Processing Unit.			
New question 01.08.007	<p><i>Applicable only to cases where tolling agreement with Final Product Refinement options 1 or 2 is applied (according to the answer to question 00.09.014):</i></p> <p>Is the certified product owner going to include the Final Product Refinement scope in its certificate?</p>	<p>The certified product owner, which has a tolling agreement with the FPR site, shall have the FPR scope in its valid certificate.</p> <p>Reference: System Document ISCC PLUS 203-1 – Traceability</p>	Scopes in the certification request from the System User.			
New question 01.08.008	<p><i>Applicable only to cases where tolling agreement with Final Product Refinement options 1 or 2 is applied (according to the answer to question 00.09.014):</i></p> <p>Is the Final Product Refinement site under a tolling agreement with the certified product owner performing only the activities allowed to this scope?</p>	<p>It is not permitted for a Final Product Refinement site to have a tolling agreement with any other scope.</p> <p>Reference: System Document ISCC PLUS 203-1 – Traceability</p>	Activities performed in the Final Product Refinement site.			
New question 01.08.009	<p><i>Applicable only to cases where tolling agreement with Final Product Refinement options 1 or 2 is applied (according to the answer to question 00.09.014):</i></p>	<p>Please note that both tolling agreement with Final Product Refinement options allow different sustainability declaration pathways. Check if an allowed pathway is applied.</p> <p>Option 1</p>	Sustainability declarations.			

No.	Requirements	Verification guidance	Evidence	Findings	Conformity	
					Yes	No
	Is it ensured that the sustainability declarations follow one of the allowed pathways according to the specific option of tolling agreement with Final Product Refinement applied?	<p>The certified product owner shall issue a sustainability declaration for the certified input material to the FPR site. After the FPR activity of the certified material at the FPR site, FPR site shall issue a sustainability declaration back to the certified product owner. Then the certified product owner issues the sustainability declaration to the downstream supply chain.</p> <p>Option 2 The certified product owner shall issue a sustainability declaration for the certified input material to the FPR site. After processing the certified material, the certified product owner issues a sustainability declaration to the downstream supply chain. The sustainability declaration shall reflect the certificate details of the entity issuing the sustainability declaration (certified product owner certificate or FPR site's certificate).</p> <p>Reference: System Document ISCC PLUS 203-1 – Traceability</p>				
New question 01.08.010	<p><i>Applicable only to cases where tolling agreement with Final Product Refinement option 2 is applied (according to the answer to question 00.09.014):</i></p> <p>Is it ensured that the certified product owner is responsible for the site-specific quantity bookkeeping of each site?</p>	<p>For each site, the certified product owner is responsible for the site-specific quantity bookkeeping.</p> <p>Reference: System Document ISCC PLUS 203-1 – Traceability</p>	Site-specific quantity bookkeeping of each site.			
New question 01.08.011	<p><i>Applicable only when a blending agreement (only for aviation fuels) with a Trader with Storage is applied:</i></p> <p>Does the certified fuel owner complies with the requirements of a blending agreement?</p>	<p>Verify if the Blending Agreement in place is only for the Production of Aviation Fuel.</p> <p>Verify if certified fuel owner has a valid Trader or Trader with Storage certificate.</p> <p>Verify if the blender (entity blending the fuel) has a valid Trader with Storage certificate.</p> <p>Verify if sustainability declarations to and from the blender always go through the owner of certified fuel.</p> <p>Verify if site specific mass balance bookkeeping of all certified materials is kept by the blender.</p>	<p>Contractual agreements</p> <p>Site-specific quantity bookkeeping</p> <p>Sustainability declarations</p>			

No.	Requirements	Verification guidance	Evidence	Findings	Conformity	
					Yes	No
		Reference: System Document ISCC PLUS 203-1 Traceability				
01.02.	First Gathering Point and Central Office (group certification of Farms/Plantations/Forest Sourcing Areas) – Additional Requirements					
01.03.	Collecting Point and Central Office (group certification of Points of Origin) – Additional Requirements for Main Audits					
01.04.	Logistics 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)					
01.05.	Storage Facilities / Dependent Collecting Points (applicable for individually certified warehouses and external operational units audited as a part of a sample/main audit)					
01.06	National sales offices/limited risk distributors (LRD)					
Update of question 01.06.001	Are all LRDs part of the same corporate group as the certificate holder?	<p>For the purposes of this requirement, a LRD may qualify if it fulfils one of the following conditions:</p> <ul style="list-style-type: none"> • Direct control: The certificate holder holds at least 50% of the equity share of the LRD; or • Common Parent Control with Centralised System Oversight: The LRD and the certificate holder are under the control of the same ultimate parent company, which exercises decisive control over a central material flow documentation system or ERP system that covers both entities. <p>Reference: System Document <i>ISCC PLUS 203-1 – Traceability</i></p>				
New question 01.06.004	Are the LRD's clearly connected to the corporate group demonstrated by publicly available information, or by adequate documentation presented during the audit?	<p>The documentation presented must be valid and sufficient to indicate the clear connection between the LRD and its corporate group.</p> <p>Reference: System Document <i>ISCC PLUS 203-1 – Traceability</i></p>	Annual financial reports, organisation organogram, or other documentation publicly available or presented and accepted during the audit.			
New question 01.06.005	Is the LRD integrated into the central material flow documentation system of the corporate group?	<p>Verify if the LRD is integrated into the central material flow documentation system of the corporate group (e.g. SAP system). The system must be able to document all dispatches and invoices of material linked to an LRD.</p> <p>Reference: System Document <i>ISCC PLUS 203-1 – Traceability</i></p>	LRD access on material flow system.			
New question 01.06.006	Does the LRD act solely as a paper trader of ISCC PLUS-certified material within the corporate group?	<p>The LRDs are allowed to perform purchasing/selling activities of ISCC PLUS-certified material on a paper basis only. They are not allowed to handle the certified material physically at any point.</p>	Documentation of the physical flow of the ISCC-PLUS certified material traded by the LRDs.			

No.	Requirements	Verification guidance	Evidence	Findings	Conformity	
					Yes	No
		Reference: System Document <i>ISCC PLUS 203-1 – Traceability</i>				
New question 01.06.007	Is it ensured that all LRDs are not yet individually ISCC PLUS-certified?	<p>Entities already individually certified are not eligible for an LRD group certification approach.</p> <p>Branches of the same legal entity operating at a different address (not yet individually certified) are eligible to be an LRD, as long as other requirements are met.</p> <p>Reference: System Document <i>ISCC PLUS 203-1 – Traceability</i></p>	ISCC Certificate Database			
Update of question 01.06.002	Does the parent company hold the complete list of all sales offices covered under its LRD group certification approach?	<p>Check if the parent company holds the list of all LRDs to be covered in their certificate, including at least the following information about each: site legal name; address; postal code; city and country.</p> <p>Make sure that all LRDs included in this list comply with the ISCC PLUS LRD eligibility requirements.</p> <p>If any LRD is added or removed during the certificate validity, the CB must be informed accordingly, and the up-to-date list must be maintained on the ISCC HUB.</p> <p>Reference: System Document <i>ISCC PLUS 203-1 – Traceability</i></p>	The LRD list, including at least the sites' legal name, address, postal code, city and country.			
New question 01.06.008	<p><i>Applicable only to LRD options 1 or 3 (according to the answer to question 00.08.004):</i></p> <p>Does the parent company have the Trader with Storage scope in its certificate?</p>	<p>ISCC PLUS LRD Options 1 and 3 require that the parent company certificate includes the scope Trader with Storage.</p> <p>Reference: System Document <i>ISCC PLUS 203-1 – Traceability</i></p>	Parent company's certificate.			
New question 01.06.009	<p><i>Applicable only to LRD options 1 or 2 (according to the answer to question 00.08.004):</i></p> <p>Is the Processing Unit supplying the material part of the same corporate group as the LRD and its parent company?</p>	<p>ISCC PLUS LRD Options 1, 2 and 3 require that the parent company and the LRD are part of the same corporate group.</p> <p>Reference: System Document <i>ISCC PLUS 203-1 – Traceability</i></p>	Annual financial reports, organisation organogram, or other documentation publicly available or presented and accepted during the audit.			

No.	Requirements	Verification guidance	Evidence	Findings	Conformity	
					Yes	No
New question 01.06.010	<p><i>Applicable only to LRD options 2 or 4 (according to the answer to question 00.08.004):</i></p> <p>Does the parent company has the Trader scope in its certificate?</p>	<p>ISCC PLUS LRD Options 2 and 4 require that the parent company certificate includes the scope Trader and only performs paper trading activities. In these options, the parent company is not allowed to handle certified material physically.</p> <p>Reference: System Document ISCC PLUS 203-1 – Traceability</p>	Parent company's certificate.			
New question 01.06.011	<p><i>Applicable only to LRD options 3 or 4 (according to the answer to question 00.08.004):</i></p> <p>Is the Processing Unit supplying the certified material not part of the same corporate group as the LRD and its parent company?</p>	<p>ISCC PLUS LRD Options 3 and 4 require that the parent company and the LRD are not part of the same corporate group as the supplier Processing Unit (this must be proven by the same type of evidence required on question 01.06.004).</p> <p>Reference: System Document ISCC PLUS 203-1 – Traceability</p>	Annual financial reports, organisation organogram, or other documentation publicly available or presented and accepted during the audit.			
New question 01.06.012	Is it ensured that the sustainability declarations follow one of the allowed pathways according to the specific LRD option applied?	<p>Please note that each one of the LRD options allow different sustainability declaration pathways. Please refer to the complete description on Chapter 3.5.6 of the reference document to check if an allowed pathway is applied.</p> <p>Reference: System Document ISCC PLUS 203-1 – Traceability</p>	Sustainability declarations.			
New question 01.06.013	Is it ensured that all sustainability declarations issued by LRDs are compliant with the applicable additional specific guidance?	<p>The following additional conditions apply when LRDs issue SDs:</p> <ul style="list-style-type: none"> • The LRD shall be publicly listed in the certificate annex of the parent company. > In the supplier field of the sustainability declaration, the LRD's legal name shall be stated in brackets next to the parent company's name. • The certificate number of the parent company shall be stated on the sustainability declaration. • The dispatch/shipping point in the sustainability declaration shall reflect the actual origin of the material. <p>In case there was no LRDs issuing SDs, please answer this question with "yes" and include "N.A. in the findings.</p> <p>Reference: System Document ISCC PLUS 203-1 – Traceability</p>	Sustainability declarations issued by LRDs (if existent).			

No.	Requirements	Verification guidance	Evidence	Findings	Conformity	
					Yes	No
01.07.	Additional Requirements regarding FPR group certification					
Update of questions 00.09.013 and 01.07.004	<p>This question is no longer applicable in section 00.09. The question was moved to section 01.07.</p> <p>Is it confirmed that the group head does not calculate or apply an average claim for certified materials received from group members?</p>	<p>Verification shall confirm that certified content claims under FPR Group Certification are calculated and applied separately for each individual site, without averaging across group members. This includes verifying site-specific recording of certified inputs, individual mass balance calculations, and that certified content claims on outgoing final products do not exceed the certified share available at the respective site. Consistency between site-level calculations, delivery documentation, and product claims shall be ensured.</p> <p>Reference: System Document ISCC PLUS 203-1 – Traceability</p>	<p>- Incoming delivery documents and sustainability declarations per site - Site-specific bookkeeping calculations and balancing periods - Outgoing delivery notes and invoices showing certified content claims per site</p>			
Update of question 01.07.001	Is a list of all FPR group members including their activities available?	<p>Verify if a complete and up-to-date list of all group members is submitted and maintained on the ISCC HUB</p> <p>Reference: System Document <i>ISCC PLUS 203-1 – Traceability</i></p>	List of FPR group members			
New question 01.07.015	Is it confirmed that no activities classified for Processing Units were conducted by any group members?	<p>Verification shall confirm that none of the group members carry out activities classified for Processing Units. This includes reviewing the scope of activities for each member, checking records, permits, or registrations, and ensuring that all operations fall outside the Processing Units category in accordance with ISCC definitions and requirements.</p> <p>Reference: System Document <i>ISCC PLUS 203-1 – Traceability</i></p>	List of group members with their declared activities; Activity descriptions, permits, or licenses			
02.	Traceability					
02.01.	General Requirements (to be completed only for main audits, not relevant for sample audits)					
New question 02.01.025	<p><i>Applicable only when ISCC CORSIA certified material is accepted to ISCC PLUS:</i></p> <p>Is it ensured that the requirements for accepting ISCC CORSIA certified materials into ISCC PLUS scheme are fulfilled?</p>	<p>Verify that the material moved from ISCC CORSIA to ISCC PLUS quantity bookkeeping is not CORSIA Eligible Fuel.</p> <p>Verify that the supply chain element is producing final fuels and co-products, which are not CORSIA Eligible Fuel.</p> <p>Verify that the entire upstream supply chain is fully ISCC CORSIA certified up to the Farm/ Plantation or Point of Origin.</p>	ISCC CORSIA and ISCC PLUS quantity bookkeeping, incoming and outgoing sustainability declarations, ISCC CORSIA certificate of the supplier, categorisation of products (CEF and non-CEF)			

No.	Requirements	Verification guidance	Evidence	Findings	Conformity	
					Yes	No
		<p>Verify that such materials are sent out with ISCC PLUS Sustainability Declaration to downstream supply chain entities.</p> <p>Reference: System Document ISCC PLUS 201 – System Basics</p>				
New question 02.01.026	<p><i>Applicable only to cases where the « Free Attribution (attribution determined by mass and/or attribution determined by energy) » is selected (according to question 00.02.134</i></p> <p>Is it ensured that the Sustainability Declarations issued declares the information regarding Reflection of Input Characteristics applied by the System User?</p>	<p>If the output of a process completely reflects the proportion of the certified inputs, the System User shall indicate in their outgoing SDs that the specified outgoing material's certified share is based solely on the certified inputs.</p> <p>If the output of a process is compensated beyond the proportion of the certified inputs, the System User shall indicate in their outgoing SDs that the specified outgoing material does not completely reflect the input characteristics and has been compensated.</p> <p>Further information can be found in ISCC PLUS Sustainability Declaration Template Guidance Document.</p>	Sustainability declarations, quantity bookkeeping of incoming and outgoing materials			
New question 02.01.027	<p><i>Applicable only for the materials handled under mass balance 00.02.034</i></p> <p>Is it ensured that the information regarding reflection of input characteristics is forwarded based on the compensation applied earlier in the supply chain by the respective entity ?</p>	<p>If compensation of input characteristics has been applied in the upstream and indicated in the incoming SD, this information must be correctly declared by all downstream entities in their outgoing SDs, regardless of them applying compensation of input characteristics or not.</p> <p>Once a certified material has been compensated earlier in the supply chain, an entity in the downstream, which handles/further processes the respective certified material, cannot claim "complete reflection of input characteristics" for the specific batch.</p> <p>Further information can be found in ISCC PLUS Sustainability Declaration Template Guidance Document.</p>	Sustainability declarations, quantity bookkeeping of incoming and outgoing materials			
New question 02.01.028	<p>Are contracts in place that cover the respective amount of biomethane forwarded in the grid?</p>	<p>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</p>	Reporting system, production reports, quality management system, sustainability declarations, other delivery documents, bookkeeping			

No.	Requirements	Verification guidance	Evidence	Findings	Conformity	
					Yes	No
		<p>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. Even though the Trader might not be physically receiving biomethane from the producer, the sustainability declaration is still linked to biomethane in the grid through contractual agreements (contractual evidence of ownership of the corresponding volumes of material in 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 being linked to an equivalent amount of physical sustainable material. The sustainability declaration must remain tied to real volumes through documented proof. The auditor verifies if at the end of a mass balance period, contracts are in place to confirm delivery/withdrawal of the respective biomethane quantities traded.</p> <p>Reference document: System document <i>ISCC PLUS 203-1 – Traceability</i></p>	documentation, respective indication of certified material			
02.02.	First Gathering Point - Additional Requirements					
02.03.	Collecting Point and Central Office (Group certification of Points of Origin) - Additional Requirements for Main Audits					
02.04.	Storage Facilities, Dependent Collecting Points (only applicable for operational units audited as a part of a sample)					
02.06.	Processing Unit - Additional Requirements					
Updated question: 02.06.008	Are the requirements for the post-industrial or atmospheric CO ₂ to be counted towards the sustainable share of the output material fulfilled?	<ul style="list-style-type: none"> - Verify if post-industrial or atmospheric CO₂ reacts with hydrogen that is ISCC compliant (bio-, (bio-)circular or renewable-energy-derived hydrogen). - Verify that when accounting for the sustainable share originating from post-industrial or atmospheric CO₂, and when considering losses of the reaction, only consumption factor has been used. -Verify if any other than hydrogen ISCC compliant material (bio-, (bio-)circular, or renewable-energy-derived) reacts with post-industrial or atmospheric CO₂. -Verify if only the outputs of the process, which contain the carbon derived from CO₂ and/or atoms/molecules from the other ISCC compliant inputs, is attributed. 	Sustainability declaration or delivery note, chemical reaction, mass of sustainable input, process description, production data			

No.	Requirements	Verification guidance	Evidence	Findings	Conformity	
					Yes	No
		Reference document: System document <i>ISCC PLUS 203-2 – Chain of Custody</i>				
Updated question: 02.06.009	Are the atoms derived from post-industrial or atmospheric CO ₂ correctly considered in the sustainable share of the output materials?	<p>- Verify if only the outputs of the process, which contain the carbon derived from the post-industrial or atmospheric CO₂ and/or other ISCC compliant inputs are attributed to.</p> <p>- Verify that no attribution of the carbon atom from CO₂ to other carbon atoms has taken place.</p> <p>Reference document: System document <i>ISCC PLUS 203-2 – Chain of Custody</i></p>	Chemical reaction, mass of sustainable input, process description, production data, claimed output, outgoing sustainability declaration			
02.08.	Additional Requirements for Proof of biogenic content with 14C analysis (applicable for ISCC PLUS only)					
New question: 02.08.01	Is the method validated for the physical form of the material (e.g. solid, liquid, semi-solid)?	<p>Verification shall confirm that the analytical method is validated and suitable for the physical form of the tested material. The verification shall assess whether appropriate sample preparation and analysis procedures are applied for the physical form of the material. The verification shall assess if the detection limitation and accuracy applied to the measurement of the sample are suitable for the physical form of the material.</p> <p>Reference document: System document <i>ISCC PLUS 203-2 – Chain of Custody</i></p>	Evidence includes laboratory scope statements; sample preparation protocols; method validation or applicability statements.			
New question: 02.08.02	Is the amount and frequencies of sampling of the output material for the analysis considered representative?	<p>Verification shall confirm that the analysed sample is representative of the product or production batch.</p> <p>Reference document: System document <i>ISCC PLUS 203-2 – Chain of Custody</i></p>	Evidence includes sampling procedures, batch or lot identification records, production logs or batch records			
New question: 02.08.03	Is the traceability to the product or batch to which sampling was applied ensured?	<p>The verification shall assess whether sampling procedures ensure traceability to a defined product or batch and reflect the respective production conditions.</p> <p>Reference document: System document <i>ISCC PLUS 203-2 – Chain of Custody</i></p>	Evidence includes sampling procedures, product or batch identification records, production logs or batch records, production process charts.			
New question: 02.08.04	Is measurement uncertainty reported and available for review?	<p>Verification shall confirm that measurement uncertainty is reported and available for review. The verification shall assess whether the uncertainty, standard error or standard</p>	Evidence includes laboratory reports, Method			

No.	Requirements	Verification guidance	Evidence	Findings	Conformity	
					Yes	No
		<p>deviations information is consistent with the applied analytical standard and supports reliable interpretation of results.</p> <p>Reference document: System document <i>ISCC PLUS 203-2 – Chain of Custody</i></p>	performance data; Standards references.			
New question: 02.08.05	When 14C analysis has been chosen as a complementary determination method for biogenic content in the product, has it been ensured that this has been reflected in the sustainability declaration and in the Annex?	<p>Verification shall confirm that the statement regarding 14C analysis is declared in the sustainability declaration. Verification shall confirm that the biogenic carbon of the product batch conducted via 14C is mentioned in the sustainability declaration's annex.</p> <p>Reference document: System document <i>ISCC PLUS 203-2 – Chain of Custody</i></p>	Sustainability declaration			
02.09.	Additional requirements for OBP (applicable for ISCC PLUS only)					
02.10.	Additional requirements for EN 15343					
NEW 02.11	Additional requirements for Final Product Refinement (FPR)					
New question 02.11.001	Is a traceability system in place that enables accurate tracking of certified materials from the point of receipt through to the final product, ensuring that the certified status is maintained throughout the refinement process?	<p>Verification shall confirm that a traceability system is effectively implemented and operational, enabling certified materials to be accurately tracked from receipt through all relevant refinement steps to the final product. The verification shall assess whether the certified status is maintained throughout the process by reviewing clear material identification, documented linkages between inputs and outputs, and consistency between physical material flows, transaction documents, and traceability records.</p> <p>Reference document: System document <i>ISCC PLUS 203-1 – Traceability</i></p>	Material receipt and delivery records, batch records or production logs, mass balance or inventory reports			
New question 02.11.002	Have the conversion and/or consumption factors used to account for losses during the refinement process been verified as accurate and consistent with the material's characteristics?	The conversion and/or consumption factors used to account for losses during the refinement process shall be clearly defined and documented, and based on technical or operational calculations that reflect the actual characteristics of the material. These factors shall be consistently applied within the mass balance and traceability system and aligned with actual input-output data supported by production or historical performance records. Any changes to the factors shall be justified, approved, and	Documented conversion or consumption factor calculations, standard operating procedures, mass balance records, production reports			

No.	Requirements	Verification guidance	Evidence	Findings	Conformity	
					Yes	No
		documented, and the factors shall be periodically reviewed, particularly following changes to the process, equipment, or materials. Reference document: System document <i>ISCC PLUS 203-1 – Traceability</i>				
New question 02.11.003	Is a site-specific quantity bookkeeping system (e.g. mass balance) in place that accurately tracks the flow of certified materials through the FPR processes, with inputs and outputs correctly recorded and maintained in accordance with ISCC PLUS Chain of Custody rules?	A site-specific quantity bookkeeping system shall be implemented to accurately track the flow of certified materials through the FPR processes. The system shall ensure that all inputs and outputs are correctly and consistently recorded, and maintained in line with the applicable ISCC PLUS Chain of Custody rules, and that the records reliably reflect actual material movements and balances over the defined bookkeeping period. Reference document: System document <i>ISCC PLUS 203-1 – Traceability</i>	Documented description of the site-specific quantity bookkeeping or mass balance system, mass balance calculations records, input and output logs or batch records, production and inventory reports, delivery notes and invoices for certified materials.			
03.	Mass Balance					
03.01.	General Requirements (to be completed for main and sample audits)					
Multi-site credit transfer						
Update question 03.01.016	Was the multi-site credit transfer 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/joint venture. - 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 PLUS certification must be in place for all sites. - Certificates can be issued by different certification bodies if full documentation is available. - Sites must have the same scope of certification. Reference document: System document <i>ISCC PLUS 203-2 – Chain of Custody</i>	Reporting system, mass balance calculation, documentation of credit transfer between sites			

No.	Requirements	Verification guidance	Evidence	Findings	Conformity	
					Yes	No
New question 03.01.032	Following an applied multi-site credit transfer, is it ensured that the sustainability declarations handled clearly mentions the information correctly?	If multi-site credit transfer was applied either by the System User or by upstream entities/supplier, this information must be declared in sustainability declaration. Once applied in the supply chain, this information must be forwarded to all downstream entities. Reference document: System document <i>ISCC PLUS 203-2 – Chain of Custody</i>	Sustainability declaration			
Downgrading of Sustainability Characteristics (03.01.028 – 03.01.034)						
Update of question 03.01.028	If downgrading took place is it ensured that either of the following considerations were met? - System users want to have a higher quantity of certified material with a similar set of sustainability characteristics. - Certain Information about the sustainability characteristics is not available for a batch of certified materials.	Verify if after the downgrading, the sustainability characteristics of the certified material are the same. Verify if this is also correctly reflected in quantity bookkeeping and outgoing sustainability declaration. Verify if downgrading was performed due to either of the mentioned requirement. Reference document: System document <i>ISCC PLUS 203-2 – Chain of Custody</i>	Quantity bookkeeping, sustainability declaration of incoming and outgoing certified materials. Reason/explanation for the downgrading.			
New question 03.01.033	Is it ensured that for the specific batch of certified material, downgrading is done based on only one single sustainability characteristic?	Verify that the rest of the sustainability characteristics apart from the one being downgraded are identical for the specific batch. Reference: ISCC PLUS System Document 203-2 Chain of Custody, ISCC PLUS Mass Balance Guidance Document Reference document: System document <i>ISCC PLUS 203-2 – Chain of Custody</i>	Quantity bookkeeping, sustainability declaration of incoming and outgoing certified materials.			
New question 03.01.034	Is it ensured that when downgrading has taken place, it is done from a higher level to a	Verify that when downgrading between different chain of custody methods occurs, it is only possible to downgrade	Quantity bookkeeping, sustainability declaration of			

No.	Requirements	Verification guidance	Evidence	Findings	Conformity	
					Yes	No
	lower level of sustainability characteristics?	from a chain of custody method that has stricter requirements to a chain of custody method that has comparatively less stricter requirements. Reference: ISCC PLUS System Document 203-2 Chain of Custody and ISCC PLUS Mass Balance Guidance Document for various scenarios and examples. Reference document: System document <i>ISCC PLUS 203-2 – Chain of Custody</i>	incoming and outgoing certified materials.			
03.02.	Processing Unit – Additional Requirements					
	Reflection of input characteristics (03.02.026 – 03.02.028)					
03.02.026	<i>Applicable only for the materials handled under free attribution approach with complete reflection of input characteristics, - 00.02.0135</i> Is it ensured that outgoing material's certified share is solely based on the share of the certified input(s)?	Verification shall ensure that the certified share reported in the outgoing material is completely reflected based on the certified input(s). Verification shall ensure production losses are taken into consideration. Reference document: System document <i>ISCC PLUS 203-2 – Chain of Custody</i>	Quantity bookkeeping of certified incoming and outgoing material, Attribution calculations, Bill of Materials for production, process chart, sustainability declarations			
03.02.027	<i>Applicable only for the materials handled under free attribution approach with compensation of input characteristics, - 00.02.0135</i> Is it ensured that the compensation of input characteristics is applied only for a multi-input processes?	<i>Compensation of input characteristics is only applicable in cases where there are more than one type of input, which are also classified as an intermediate product according to the list of materials eligible under ISCC (Table 2 of the Material List)</i> Reference document: System document <i>ISCC PLUS 203-2 – Chain of Custody</i>	Quantity bookkeeping of certified incoming and outgoing material, Attribution calculations, Bill of Materials for production, process chart, sustainability declarations			
03.02.028	<i>Applicable only for the materials handled under free attribution approach with compensation of input characteristics, - 00.02.0135</i>	Compensation of input characteristics is only allowed: - Between inputs that are intermediate products according to the list of materials eligible under ISCC (Table 2 of the Material List)	Quantity bookkeeping of certified incoming and outgoing material, Attribution calculations, Bill of Materials for production,			

No.	Requirements	Verification guidance	Evidence	Findings	Conformity	
					Yes	No
	Is it ensured that outgoing material's certified share is attributed based on certified input(s) and other compensated inputs?	<p>- When the certified inputs and other inputs, although not certified, are among the List of Materials Eligible for ISCC Certification and are similar-in-nature</p> <p>- Within the Mass Balancing guardrails of ISCC PLUS</p> <p>ISCC PLUS Mass Balance Guidance Document provides additional information regarding similar-in-nature.</p> <p>Reference document: System document <i>ISCC PLUS 203-2 – Chain of Custody</i></p>	process chart, sustainability declarations			
Proportional Attribution (03.02.029 - 03.02.031)						
03.02.029	<p><i>Applicable only to cases where the « Proportional» is selected (according to question 00.02.134):</i></p> <p>For single input setups: Is it ensured that the proportion of certified input material to the total amount of input is reflected as certified share of the product?</p>	<p>Verify that the amount of certified and non-certified input materials used for the process are correctly identified and the respective share of certified input is calculated according to the ISCC PLUS requirements.</p> <p>Verify that the certified share of the product is limited to the proportion of atoms/molecules or parts originating from the certified input.</p> <p>- For continuous production process and electrolyser set-ups, check the amounts of input materials used over a mass balance period. Verify that no "re-attribution" or "shift" of certified share from one product of the process to another has occurred.</p> <p>- For batch production process, check the amounts of input materials used for the production of one batch.</p> <p>If the question is not applicable (multi input case), please mark the findings as "N/A" and mark the conformity as "Yes".</p> <p>Reference document: System document <i>ISCC PLUS 203-2 – Chain of Custody</i></p>	Bill of Materials, process chart, reaction mechanism			

No.	Requirements	Verification guidance	Evidence	Findings	Conformity	
					Yes	No
03.02.030	<p><i>Applicable only to cases where the « Proportional» is selected (according to question 00.02.134):</i></p> <p>For multiple input setups: Is it ensured that the proportion of certified input(s) is reflected as certified share of the product?</p>	<p>Verify that the amount of certified and non-certified input materials used for the process are correctly identified. Verify that the certified share of the product is limited to the proportion of atoms/molecules or parts originating from the certified inputs.</p> <p>Verify that no "re-attribution" or "shift" of certified share from one product of the process to another has occurred.</p> <ul style="list-style-type: none"> - For continuous production process and electrolyser set-ups, check the amounts of input materials used over a mass balance period. - For batch production process, check the amounts of input materials used for the production of one batch. <p>Proportion of the certified share of the outgoing material is limited to the certified share of inputs.</p> <p>If the question is not applicable (single input case), please mark the findings as "N/A" and mark the conformity as "Yes".</p> <p>Reference document: System document <i>ISCC PLUS 203-2 – Chain of Custody</i></p>	Bill of Materials, process chart, reaction mechanism			
03.02.031	<p><i>Applicable only to cases where the « Proportional» is selected (according to question 00.02.134):</i></p> <p>Are the losses from the certified input(s) accounted for when determining the certified share of the product?</p>	<p>Verify if the losses is calculated either with the Conversion Factor or the Consumption Factor.</p> <p>Verify that when calculating the losses of the production process, the respective loss of the certified input is correctly reflected for both the certified amount and the certified percentage of the product. Certified share is limited to the amount of input after the loss was deducted.</p> <p>Reference document: System document <i>ISCC PLUS 203-2 – Chain of Custody</i></p>	Bill of Materials, process chart, quantity bookkeeping, mass balance calculation			
Trace-the-Atom (03.02.004)						
Updated question: 03.02.004	If Trace-the-Atom approach has been used to determine the sustainable share, has it been ISCC compliant ?	<p>Verify if the following procedure was followed to determine the sustainable share:</p> <ul style="list-style-type: none"> - The chemical reaction mechanism linking the certified input material(s) to the relevant output(s) is known, documented, and followed, based on operational data of the Processing Unit. 	Documentation of chemical reaction mechanism and stoichiometry, Data on molecular masses of inputs and outputs, consumption			

No.	Requirements	Verification guidance	Evidence	Findings	Conformity	
					Yes	No
		<ul style="list-style-type: none"> - The atoms originating from the certified input material that are present in the relevant output molecule are clearly identified and quantified. - The certified share of the output is determined by dividing the molecular weight of atoms originating from the certified input by the total molecular weight of the output molecule. - Confirm that the certified share of the output does not exceed the proportion of atoms originating from the certified input. - Process losses are taken into account using a consumption factor only, representing the relation between certified input and output. - Verify that no conversion factor is used under the Trace-the-Atom approach. - Where the available certified credits exceed the physically produced certified output, it is verified that excess credits are either attributed to fossil-based portions of the product or transferred to the next mass balance period, in accordance with ISCC PLUS MB requirements. - In cases where no chemical reaction occurs but atom origin can still be traced, it is verified that the certified share is documented transparently, including specification of the molecular weight of certified atoms as a proportion of the total molecular weight in the sustainability declaration. <p>Reference document: System document <i>ISCC PLUS 203-2 – Chain of Custody</i></p>	<p>factor calculations reflecting process losses, operational data of the processing units, Mass Balance and Credit attribution records, sustainability declarations indicating certified share calculated based on the Trace-the-atom approach, records on the dedicated products amounts to which the sustainability characteristics of certified input are attributed to.</p>			
Consideration of Hetero Atoms (03.02.022 – 03.02.025)						
Updated question: 03.02.022	Is oxygen or nitrogen from ambient air reacting with the certified material and ends up in the certified product?	<p>Verify if oxygen or nitrogen from ambient air are reacting with the certified material.</p> <p>Reference document: System document <i>ISCC PLUS 203-2 – Chain of Custody</i></p>	Production data, process description, sustainability declarations			
New question: 03.02.026	Has consumption factor been used for the calculation of losses and for accounting the oxygen	Verify if consumption factor has been used for the calculation of losses when accounting the oxygen or	Calculation reports and datasheets, production data.			

No.	Requirements	Verification guidance	Evidence	Findings	Conformity	
					Yes	No
	or nitrogen from ambient air to the certified share in the output when reacting with ISCC compliant input?	nitrogen from ambient air to the certified output. Verify that no conversion factor is used for the calculations of losses. Reference document: System document <i>ISCC PLUS 203-2 – Chain of Custody</i>				
Updated question: 03.02.023	Is oxygen or nitrogen considered correctly for the calculation of sustainable share of the output material?	- Verify when in case of reaction between ISCC compliant with non-compliant input, 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 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. Reference document: System document <i>ISCC PLUS 203-2 – Chain of Custody</i>	Chemical reaction, mass of sustainable input, process description, production data, claimed output, outgoing sustainability declaration			
Updated question: 03.02.024	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?	Verify if: i) there is an oxygen/nitrogen output stream originating from the certified input material or ii) oxygen/nitrogen atoms from the certified input material are present in output materials without attributed sustainability characteristics (combined/reacted with uncertified material) Hetero atoms from impurities in input materials with weight percentages <1% do not need to be taken into account for this requirement. 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. Reference document: System document <i>ISCC PLUS 203-2 – Chain of Custody</i>	Chemical reaction, mass of sustainable input, process description, production data, claimed output, outgoing sustainability declaration			
03.03.	Processing Unit - Biogas Plant					
New question 03.03.006	Is it ensured that the silage losses occurring during the storage of the substrate has been documented and explained?	Verify if the proper documentation is maintained to record silage losses. Verify if proper set-up and management is in place to minimise and stop losses. Reference document: System document <i>ISCC PLUS 203-1 – Traceability</i>	Documentation on silage losses, explanation provided on the occurred losses, prevention measures in place to minimise losses			

No.	Requirements	Verification guidance	Evidence	Findings	Conformity	
					Yes	No
03.04.	Processing Unit - Biomethane Plant					
New question 03.03.007	Is it ensured that the silage losses occurring during the storage of the substrate has been documented and explained?	Verify if the proper documentation is maintained to record silage losses. Verify if proper set-up and management is in place to minimise and stop losses. Reference document: System document <i>ISCC PLUS 203-1 – Traceability</i>	Documentation on silage losses, explanation provided on the occurred losses, prevention measures in place to minimise losses			
03.05	Processing Unit – Bio-LNG					
03.06	Processing unit - Use of renewable electricity as a raw material to produce sustainable outputs under ISCC PLUS					
03.07.	General Requirements for Rolling Average					
New question 03.07.001	Is this method clearly defined and documented? (if the Rolling Average Percentage Method is chosen in question 00.02.133)	Verification shall confirm that the System User has formally defined the Rolling Average Percentage Method as the applicable mass balance option, and that this choice is consistently reflected in internal procedures, mass balance bookkeeping, calculations, and sustainability declarations. Reference document: System document <i>ISCC PLUS 203-2 – Chain of Custody</i>	Evidence includes Internal Mass Balance procedures, Methodology description, sustainability declarations;			
New question 03.07.002	Is it ensured that certified input materials are physically used for the production of attributed outputs?	Verification shall confirm that certified input materials attributed under the Rolling Average Percentage Method are physically processed and used in production during the relevant averaging period. The materials that are merely stored or held in inventory cannot be considered for attribution under the Rolling average percentage period. Reference document: System document <i>ISCC PLUS 203-2 – Chain of Custody</i>	Inventory, material consumption and production records.			
New question 03.07.003	Is the averaging period clearly defined and compliant with ISCC PLUS requirements?	Verification shall confirm that the averaging period: - Is clearly defined with start and end date - Is not shorter than 1 day - Does not exceed 3 months - Is not shorter than the time required to produce at least two production batches Reference document: System document <i>ISCC PLUS 203-2 – Chain of Custody</i>	Averaging period definitions, production schedules and production process reports, Mass Balance calculation records			

No.	Requirements	Verification guidance	Evidence	Findings	Conformity	
					Yes	No
New question 03.07.004	Has the averaging period duration remained unchanged for at least six months?	Verification shall confirm that once defined, the duration of the averaging period has not been changed within a minimum period of six months. Reference document: System document <i>ISCC PLUS 203-2 – Chain of Custody</i>	Averaging period definitions, production schedules and production process reports, Mass Balance calculation records			
New question 03.07.005	Are attributed products retained in bookkeeping while the physical batches remain in inventory?	Verification shall confirm that sustainability characteristics are not attributed to batches produced outside the defined averaging period. Reference document: System document <i>ISCC PLUS 203-2 – Chain of Custody</i>	Batch production records; Mass Balance bookkeeping			
New question 03.07.006	Are sustainability characteristics attributed only to batches produced within the averaging period?	Verification shall confirm that certified output quantities from an averaging period are only carried forward in bookkeeping when the corresponding physical batches are still present in inventory. Reference document: System document <i>ISCC PLUS 203-2 – Chain of Custody</i>	Inventory reports, Mass Balance bookkeeping reports			
New question 03.07.007	Is certified input material from a previous averaging period carried forward only if physically present in inventory?	Verification shall confirm that certified input material from previous averaging periods is included only when physically present at the site at the beginning of the current averaging period. Reference document: System document <i>ISCC PLUS 203-2 – Chain of Custody</i>	Inventory records, previous Mass Balance bookkeeping records			
New question 03.07.008	Is complete averaging-period documentation available and consistent?	Verification shall confirm that, for each averaging period, all required documentation is available, complete, and internally consistent, including: - Start and end date of averaging period - Operating inventory of inputs and outputs - Incoming and outgoing material quantities - Certified product transferred to the next period (if any) - Certified input from previous period (if any) - Applied conversion and consumption factor Reference document: System document <i>ISCC PLUS 203-2 – Chain of Custody</i>	Inventory records, Mass Balance period reports, incoming material documents ; Production and dispatch records			

No.	Requirements	Verification guidance	Evidence	Findings	Conformity	
					Yes	No
New question 03.07.009	Is the rolling average calculated using an approved calculation method?	<p>Verification shall confirm that the rolling average certified share is calculated using one of the permitted approaches:</p> <ul style="list-style-type: none"> - Weighted average mass of inputs and/or outputs within a defined material category, or - Weighted average percentage calculated by dividing certified mass by total mass of inputs or outputs. <p>Reference document: System document <i>ISCC PLUS 203-2 – Chain of Custody</i></p>	Calculations spreadsheets, Mass Balance calculation methodology			
New question 03.07.010	Is the rolling average certified share correctly disclosed in sustainability declarations?	<p>Verification shall confirm that the disclosed certified share reflects the calculated rolling average percentage for the relevant averaging period and is not presented as a fixed or batch-specific certified content.</p> <p>Reference document: System document <i>ISCC PLUS 203-2 – Chain of Custody</i></p>	Sustainability declarations, Mass Balance bookkeeping			
New question 03.07.011	Is it ensured that no attribution is made beyond physically processed certified inputs?	<p>Verification shall confirm that certified shares attributed under the rolling average method do not exceed the amount of certified input material physically processed within the averaging period, taking losses into account.</p> <p>Reference document: System document <i>ISCC PLUS 203-2 – Chain of Custody</i></p>	Inventory records, Mass Balance bookkeeping reports			
New question 03.07.012	Is the amount of certified biogas/biomethane injected into or withdrawn from the grid measured and documented ?	<p>Check if a grid meter is available, working, and calibrated on regular basis. Verify the documentation on biogas /biomethane injected or withdrawn.</p> <p>Check if the amount of biogas/biomethane injected or withdrawn are controlled and verified by a competent or public authority and documentation is issued by the authority. The amounts reported to the authorities must match the amounts injected or withdrawn.</p> <p>Check if the amount of certified biogas/biomethane is smaller or as high as the amount of biogas/biomethane delivered or received as certified.</p> <p>Reference document: System document <i>ISCC PLUS 203-2 – Chain of Custody</i></p>	<p>Documentation of the calibration procedure. Valid calibration sticker/seal.</p> <p>Reporting system on the amount of biogas/biomethane injected into the grid.</p> <p>Documentation, reporting on the verification of the biogas/biomethane transported via the gas grid by a competent third-party organisation. The amount of certified biogas/biomethane injected or withdrawn is smaller or as high as the</p>			

No.	Requirements	Verification guidance	Evidence	Findings	Conformity	
					Yes	No
			amount biogas/biomethane forwarded or received as sustainable.			
New question 03.07.013	Is it ensured that the economic operator injecting biogas/biomethane into the grid or the economic operator withdrawing the biogas/biomethane from the grid is physically connected?	Check if the economic operator(s) are physically connected via the gas grid. Reference document: System document <i>ISCC PLUS 203-2 – Chain of Custody</i>	Documentation on the gas grid network (e.g. maps), list of recipients of biomethane			
New question 03.07.014	In case of a transfer of sustainability characteristics from biomethane to bio-LNG on a mass balance basis, were plausible conversion factors considered that would have occurred in case of a liquification ? (Note : Applicable of Bio-LNG plants or LNG terminals)	Verify if plausible conversion factors 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 that plant. Reference document: System document <i>ISCC PLUS 203-1 – Traceability</i>	Mass balance, conversion factor, incoming and outgoing sustainability declarations			
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)					
Updated question: 04.01.004	Is it ensured that segregated sustainable material is not mixed with other sustainable materials (with different sustainability characteristics) and/ or with non-sustainable material?	Verify whether physical segregation e.g. via parallel processes or sequential processes is possible and feasible. Verify if sustainable materials with different sustainability characteristics and/or non-sustainable materials are kept physically segregated and are not mixed physically. Reference document: System document <i>ISCC PLUS 203-2 – Chain of Custody</i>	Spot checks, technical infrastructure and processes for segregation, quantities available are identified and consistent			
04.02.	Processing Unit - Additional Requirements					
Updated question: 04.02.001	Is the conversion or consumption factor calculated correctly (for all types of sustainable material processed)?	Verify if the conversion or consumption factor calculations are done accordingly to the consideration of losses requirements under ISCC PLUS. Reference document: System document <i>ISCC PLUS 203-2 – Chain of Custody</i>	Conversion or consumption factor calculation sheets			

No.	Requirements	Verification guidance	Evidence	Findings	Conformity	
					Yes	No
Updated question: 04.02.002	Has the respective conversion or consumption factor been applied to calculate the amount of each outgoing product?	Verify if the conversion or consumption factor has been applied correctly for each product. Reference document: System document <i>ISCC PLUS 203-2 – Chain of Custody</i>	Conversion or consumption factor calculation sheets, amount of inputs and outputs produced			
04.03	Controlled Blending					
Updated question: 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, bio-circular, circular and renewable-energy-derived feedstock in the final product Reference document: System document <i>ISCC PLUS 203-2 – Chain of Custody</i>	Process description, production data, information about processing inputs			
Updated question: 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, recorded, and traceable throughout the defined reconciliation period (e.g. per batch, shipment, or storage cycle). - 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 certified share of the output does not exceed the certified share of the input material(s) received. - Where applicable, material losses are identified and accounted for using a conversion factor or consumption factor, with losses proportionally applied to certified and non-certified shares. - The percentage of controlled blended output shall be achieved by: • separation of the blended material on a physical basis in terms of production, transport and storage • Clear identification of the blended material or product during the process - Volume reconciliation is conducted regularly to verify that all outputs align with the certified-to-non-certified input ratio over the defined reconciliation period, and that any deviations are investigated and documented.	Quantities received under different quantity bookkeeping / reporting systems under respective chain of custody methods, delivery documents, batch records, and inventory reports, documentation for proving certified content of output (calculation datasheets, production logs), volume reconciliation reports, sustainability declarations, storage (inventory records), labelling and segregation records			

No.	Requirements	Verification guidance	Evidence	Findings	Conformity	
					Yes	No
		<p>- Input materials with unknown or unverifiable certified-to-non-certified content ratios shall be removed from the quantity bookkeeping under Controlled Blending.</p> <p>Reference document: System document <i>ISCC PLUS 203-2 – Chain of Custody</i></p>				
New question: 04.03.003	Is it ensured that the input materials have a verifiable and known ratio of certified and non-certified content?	<p>Verification shall confirm that input materials with known or verifiable certified-to-non-certified ratios are processed under Controlled Blending.</p> <p>Reference document: System document <i>ISCC PLUS 203-2 – Chain of Custody</i></p>	Sustainability declarations, SOPs for handling controlled-blended material(s)			
New question: 04.03.004	Is it ensured that the Controlled Blending set-up according to one of the possibilities?	<p>Verification shall confirm that the applicable Controlled Blending scenario is correctly identified and documented. The verification shall assess whether the calculations corresponds to the actual process configuration.</p> <p>Possibilities :</p> <ul style="list-style-type: none"> - For single-input, single-output scenarios, the product retains the same certified proportion as the input. - For a process, where a certified input reacts with a non-certified one, and the certified proportion in the output remains known and verifiable. - For a process, where the inputs have already been blended, consisting of both certified and non-certified materials, the certified share of the output is calculated according to the ratio of certified to non-certified content in the input, with any input losses reflected to both certified and non-certified portions. <p>Reference document: System document <i>ISCC PLUS 203-2 – Chain of Custody</i></p>	Classification, technical description of the process			
New question: 04.03.005	Is the reaction mechanism understood and documented (for chemical and biological reactions)?	<p>Verification shall confirm that the reaction mechanism is understood and documented where Controlled Blending is applied to reactions. The verification shall assess whether this understanding supports accurate certified content calculation of the product.</p> <p>Reference document: System document <i>ISCC PLUS 203-2 – Chain of Custody</i></p>	Reaction description or stoichiometric description, technical process documentation, R&D documentation			

No.	Requirements	Verification guidance	Evidence	Findings	Conformity	
					Yes	No
New question: 04.03.005	Are material losses identified and accounted for using a conversion factor or consumption factor?	Verification shall confirm that material losses are identified and accounted for using either a conversion factor or a consumption factor. The verification shall assess whether losses are applied proportionally to certified and non-certified shares. Reference document: System document <i>ISCC PLUS 203-2 – Chain of Custody</i>	Conversion or consumption factor calculations, process yield documentation			
New question: 04.03.006	Is regular volume reconciliation conducted to verify alignment between inputs and outputs?	Verification shall confirm that volume reconciliation is conducted regularly (e.g. per batch, shipment, or storage cycle). The verification shall assess whether discrepancies are investigated and resolved. Reference document: System document <i>ISCC PLUS 203-2 – Chain of Custody</i>	Reconciliation reports, inventory balance calculations, corrective action records			
05.	Greenhouse Gas Emissions (applicable only when the GHG add-on is applied)					
05.01.	Processing Unit Requirements					
05.02.	First Gathering Point, Central Office and Collecting Point Requirements					
05.04.	Trader, Trader with Storage, Storage Facilities, Final Product Refinement and Logistics Centres					
05.04.	Energy producers using biomass fuels and bioliquids					
06.	Point of Origin					
06.01.	General Requirements Point of Origin (for main and sample audits)					
06.02.	Req					
06.03.	Requirements for Public containers (for main and sample audits. Not applicable for other types of Points of Origin)					
06.04.	Requirements for Palm Oil Mills (POM) generating POME oil, PPF oil and/or EFB oil (for main and sample audits). Not applicable for other types of Points of Origin					
06.05.	Traceability (only applicable for individually certified Points of Origin, not relevant for sample audits)					

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 ¹			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)

¹ Please see ISCC PLUS System Document 102 – Governance (chapter 10) for further information on non-conformities and sanctions