

ISCC CORSIA and ISCC CORSIA PLUS IAudit Procedure for Chain of Custody

No.	Chapter	Remarks	Risk level	Audit intensity
0.	Basic data	Basic data of the operational unit to be audited	Not applicable	
1.	Management system	Risk assessment according to ISCC CORSIA documents 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.	Life Cycle Emissions	Application of default values or calculation of actual values	Not applicable	Mandatory
6.	List of Best Practices, Non-conformities list and Measures	Defined list of all points marked "no" in the column "Conformity"	Not applicable	

Please read the guidelines carefully before completing the audit procedures!

- ISCC provides audit procedures which are based on the ISCC CORSIA System Documents and contain all relevant certification requirements.
- The audit procedures are a crucial tool to facilitate consistent and comparable verification of compliance with ISCC requirements during ISCC audits.
- System Users can use the audit procedures to conduct their internal audits, for internal training, or to prepare for an audit. The application of the audit procedures for such purposes is voluntary but recommended
- Questions and requirements that were added are marked. Minor amendments, e.g., change of order, corrections of phrasings, and spelling mistakes are not listed
- This template is to be applied for certification audits of First Gathering Points, Central Offices, Collecting Points, Processing Units, Logistic Centres, individually certified storage facilities (Warehouse), and Traders. This procedure also has to be applied for sample audits of storage facilities and dependent collecting points. In case of sample audits, an individual procedure has to be completed for each sample audit.
- This template of the audit procedure must not be altered by the user.
- This audit procedure contains six chapters and sub-chapters. 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.
- Every chapter and requirement has a unique number. If a requirement is not applicable for a specific audit, it must not be answered. The auditor simply moves on to the next relevant requirement.
- For all relevant requirements, it is mandatory to mark the "conformity" with either „yes" (conformity) or „no" (non-conformity).
- For every "no" the auditor must explain the decision in the column „findings".
- Every "no" requires the definition of corrective measures in chapter 6. The unique number of non-compliant requirements must be stated. The implementation of corrective measures must be verified and confirmed by the auditor.
- For some requirements, the auditor must provide detailed information in the column finding. Those requirements contain a clear note in the column finding that must not be removed.



- If a question or requirement requires the statement of sustainable materials, the materials have to be stated according to the ISCC CORSIA List of Materials in its current version.
- Please note that due to technical reasons the number of the requirements and chapters may not be continuous.
- The abbreviation CEF refers to CORSIA eligible fuel. Under ICAO CORSIA, CORSIA eligible fuel refers to final SAF that is CORSIA eligible, i.e., complies with all relevant CORSIA sustainability requirements.
- In the audit procedure the acronym CORSIA refers to the Carbon Offsetting and Reduction Scheme for International Aviation. The acronym ICAO refers to the International Civil Aviation Organization.

00. Basic Data		
00.00. Certification Body		
00.00.001	Name of Certification Body	
00.01. Operational Unit		
00.01.001	Company Name	
00.01.002	Street	
00.01.003	Street Number	
00.01.004	Postal Code	
00.01.005	Place	
00.01.006	Country	
00.01.007	Geo Coordinates: Latitude in decimal degrees (according to WG S84 coordinate system)	(Example: 50.941218)
00.01.008	Geo Coordinates: Longitude in decimal degrees (according to WG S84 coordinate system)	(Example: 6.958337)
00.01.009	ISCC 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.	<input type="checkbox"/> yes <input type="checkbox"/> no
00.01.021	ISCC System	<input type="checkbox"/> ISCC CORSIA <input type="checkbox"/> ISCC CORSIA PLUS
00.01.022	ISCC Registration Number	
00.01.023	Type of Operation/ Scope to be audited	<input type="checkbox"/> Central Office (Group of Farms/Plantations)

* 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

		<input type="checkbox"/> First Gathering Point <input type="checkbox"/> Central Office (Group of Points of Origin) <input type="checkbox"/> Collecting Point <input type="checkbox"/> Processing Unit <input type="checkbox"/> Trader ² <input type="checkbox"/> Collecting Point <input type="checkbox"/> Warehouse <input type="checkbox"/> Trader with storage <input type="checkbox"/> Logistics Centre <input type="checkbox"/> Warehouse <input type="checkbox"/> Dependent Collecting Point <input type="checkbox"/> Warehouse and Storage Facilities Sample
00.01.024	Recertification*	<input type="checkbox"/> yes <input type="checkbox"/> no
00.01.025	Choose the scope needed for recertification	<input type="checkbox"/> Not applicable <input type="checkbox"/> Farm <input type="checkbox"/> Central Office (Group of Farms/Plantations) <input type="checkbox"/> First Gathering Point <input type="checkbox"/> Central Office (Group of Points of Origin) <input type="checkbox"/> Collecting Point <input type="checkbox"/> Processing Unit <input type="checkbox"/> Trader <input type="checkbox"/> Trader with storage <input type="checkbox"/> Logistics Centre <input type="checkbox"/> Warehouse
00.01.026	Which certification scope(s) were dropped compared to the previous certification period?	<input type="checkbox"/> Not applicable <input type="checkbox"/> Farm <input type="checkbox"/> Central Office (Group of Farms/Plantations) <input type="checkbox"/> First Gathering Point <input type="checkbox"/> Central Office (Group of Points of Origin) <input type="checkbox"/> Collecting Point <input type="checkbox"/> Processing Unit <input type="checkbox"/> Trader <input type="checkbox"/> Trader with storage <input type="checkbox"/> Logistics Centre <input type="checkbox"/> Warehouse
00.01.030	Year of initial ISCC certification*	
00.01.031	Year of initial ISCC CORSIA/ISCC CORSIA PLUS certification	

² Please note that the scope „Trader“ includes blend points (operations that blend neat SAF with fossil jet).

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.*		Euro
00.01.034	Indicate the time period for the reporting of materials declared as sustainable within the last certification period (basis for quantity-dependent fees calculation and invoicing, please see guidance for clarification)*	DD.MM.YYYY – DD.MM.YYYY	
00.01.035	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	
00.01.036	Dual Conformance applied, and the validity periods of ISCC EU and ISCC CORSIA certificates overlap. Dual conformance refers to the possibility for a batch of SAF, intermediate product (e.g. HVO, ethanol) or feedstock (e.g. UCO) to be compliant with ISCC EU and ISCC CORSIA at the same time. Dual conformance is not mandatory under ISCC; however, it represents a valuable option for System Users seeking to ensure compliance under ISCC EU and ISCC CORSIA (PLUS).	<input type="checkbox"/> yes <input type="checkbox"/> no	
00.02.	Audit Specific Data		
00.02.001	Qualification of the audit team	Name of the Lead Auditor - Name(s) of further auditors of the team -	
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)	Time of audit spent on-site: Time of audit spent remotely:	
00.02.005	Name(s) of company representative(s) present during the audit		
00.02.006	Is the operational unit using relevant service providers or sub-contractors?	<input type="checkbox"/> yes <input type="checkbox"/> no	
00.02.007	Name(s) of relevant service providers/sub-contractors*		
00.02.017	Which life cycle emission value option is used for the outgoing sustainable material?	<input type="checkbox"/> Default core life cycle emissions value <input type="checkbox"/> Actual core life cycle emissions value (individually calculated)	
00.02.022	Sustainable input material(s) (according to the ISCC CORSIA list of materials)*		

00.02.023	Total amount of sustainable input material (in mt) ³ Note: For the Summary Audit Report this information can be provided on a voluntary basis as this may be commercially sensitive information	
00.02.024	Raw materials with country of origin:	
00.02.025	Sustainable output material(s) (according to the ISCC CORSIA list of materials) ¹	
00.02.026	Is material claimed as "ISCC Compliant" ² ?	<input type="checkbox"/> yes <input type="checkbox"/> no
00.02.027	Are other sustainability certification system(s) with comparable scope used? In particular those systems which are recognised under CORSIA and EU RED II are relevant.	<input type="checkbox"/> yes <input type="checkbox"/> no
00.02.028	If other sustainability certification systems are used, specify which other systems are used	
00.02.029	Assurance level of the audit ⁴	<input type="checkbox"/> Limited assurance <input type="checkbox"/> Reasonable assurance
00.02.030	Overall risk level applied during the audit (risk level regarding documentation and sampling)*	<input type="checkbox"/> Regular (risk level 1.0) <input type="checkbox"/> Medium (risk level 1.5) <input type="checkbox"/> High (risk level 2.0)
00.02.031	Specify major risk indicator(s) that were identified for the audit (in accordance with ISCC Risk Assessment requirements – ISCC CORSIA Document 204 "Risk Management")*	
00.02.032	Tools and information sources used to determine risk factor*	
00.02.033	Risk level applied regarding a flawed documentation of the audited operational unit (i.e. risk level for traceability)	<input type="checkbox"/> Regular (risk level 1.0) <input type="checkbox"/> Medium (risk level 1.5) <input type="checkbox"/> High (risk level 2.0)
00.02.034	Chain of Custody option applied	<input type="checkbox"/> Mass balance <input type="checkbox"/> Physical segregation
00.02.037	Which type of physical segregation is applied?	<input type="checkbox"/> Identity preserved (Hard IP) <input type="checkbox"/> Bulk Commodity (Soft IP)
00.02.039	Are electronic traceability databases (e.g. Nabisy) used?	<input type="checkbox"/> yes <input type="checkbox"/> no
00.02.040	Are waste, residues or by-products or waste-, residue- or by-product-based products handled, or processed, or sold and claimed under ISCC CORSIA?	<input type="checkbox"/> Waste or residues <input type="checkbox"/> Waste or residue-based products <input type="checkbox"/> No wastes or residues or waste or residue-based products

³ Applicable for physical input and output. Not applicable for materials which are only traded on a "paper" basis

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

00.02.042	Are both waste or residues and virgin vegetable oils (e.g. rapeseed oil, palm oil) collected, stored, processed or sold by the economic operator? This question refers also to virgin vegetable oils that are not certified under ISCC.	<input type="checkbox"/> yes <input type="checkbox"/> no	
00.02.043	Are internal (on-site) or external (different address) storage facilities (e.g. warehouses, tank terminals, etc.) used to store sustainable material?*	<input type="checkbox"/> yes: internal storage facilities <input type="checkbox"/> yes: external storage facilities <input type="checkbox"/> no storage facilities	
00.02.044	If external storage facilities are used, please indicate if they are covered by individual certification* (A list of all external storage facilities including address data (and certificate number if individually certified) must be provided to ISCC)	<input type="checkbox"/> All external storage facilities are certified <input type="checkbox"/> One or more storage facilities are not certified	
00.02.045	Please indicate the number of non-certified storage facilities*		
00.02.046	What is the risk level applied for the sampling of storage facilities with regard to the compliance with relevant ISCC CORSIA requirements?*	<input type="checkbox"/> Regular (risk level 1.0) <input type="checkbox"/> Medium (risk level 1.5) <input type="checkbox"/> High (risk level 2.0)	
00.02.048	How many storage facilities have been audited based on a sample? (Storage facilities covered by individual or Logistic Center certification do not have to be included)*		
00.02.080-128	Dropped scope: Total amount of outgoing material declared as sustainable under ISCC CORSIA during the indicated period.	Dropped scope:	Amount in mt:
00.03.	Collecting Point, Central Office (Group certification of Points of Origin) and Dependent Collecting Point (audited on sample basis)		
00.03.001	From what category of Point of Origin are waste, residues and by-products collected?	<input type="checkbox"/> Companies/businesses (e.g. restaurants, industrial operations other than refinery) <input checked="" type="checkbox"/> Refinery ⁵ <input type="checkbox"/> Palm Oil Mill <input type="checkbox"/> Private households <input type="checkbox"/> Public containers <input type="checkbox"/> Public/communal collection sites <input type="checkbox"/> Landfill operations	
00.03.002	If waste, residues and by-products are collected from companies or businesses, please specify the type of operation (e.g. restaurant, animal rendering plant, waste management company, etc.)		
00.03.003	In case the point of origin category "Palm Oil Mill" is selected: Indicate the type of waste or residue that is generated at the palm oil mill	<input type="checkbox"/> POME (Palm Oil Mill Effluent) oil <input type="checkbox"/> EFB (Empty Fruit Bunches)	
00.03.004	Is the collecting point registered and supervised by a system operated by a governmental authority, which is recognised by ISCC as equivalent to ensure compliance with the ISCC CORSIA waste, residue and by-product requirements?	<input type="checkbox"/> yes <input type="checkbox"/> no	

⁵ A refinery is a production facility that converts/refines input materials into intermediate and/or end products (e.g. bio-oil refinery, edible oil refinery, sugar refinery)

00.03.005	If the collecting point is registered and supervised by a governmental system that is recognized by ISCC, state the name of the system	
00.03.006	If the collecting point is registered and supervised by a governmental system that is recognized by ISCC, please provide specific information how the right for third parties to access the points of origin is granted (e.g. as part of a contractual agreement with the certified collecting point)	
00.03.007	What is the risk level with respect to the intentional production and/or a false declaration of waste and residues (risk that products are falsely claimed to be waste or residues)?*	<input type="checkbox"/> Regular (risk level 1.0) <input type="checkbox"/> Medium (risk level 1.5) <input type="checkbox"/> High (risk level 2.0)
00.03.009	Indicate the total number of points of origin that have signed the ISCC CORSIA self-declaration during the 12-month period prior to the certification audit (at least one signed self-declaration must be in place).*	
00.03.012	Indicate the total number of ISCC points of origin that are generating more than 10 metric tons of waste/residues/by-products per month and have signed the ISCC CORSIA self-declaration during the 12-month period prior to the certification audit (relevant for sample audits).*	
00.03.014	How many points of origin have been audited based on a sample? (if applicable)*	
00.03.017	Are dependent collecting points used to collect sustainable material?*(A list of all dependent collecting points including address data must be provided to ISCC.)	<input type="checkbox"/> yes <input type="checkbox"/> no
00.03.018	Indicate the total number of dependent collecting points used.* (A list of all dependent collecting points including address data must be provided to ISCC.)	
00.03.021	What is the risk level applied for the sampling of dependent collecting points with regard to the compliance of the relevant ISCC CORSIA requirements?*	<input type="checkbox"/> Regular (risk level 1.0) <input type="checkbox"/> Medium (risk level 1.5) <input type="checkbox"/> High (risk level 2.0)
00.03.022	Indicate if the collecting point or any of the dependent collecting points treat the collected material mechanically (e.g. filtration, sedimentation)	<input checked="" type="checkbox"/> Collecting point <input type="checkbox"/> Any of the dependent collecting points <input type="checkbox"/> No mechanical treatment
00.03.024	How many dependent collecting points have been audited based on a sample?*	
00.03.027	Material claimed as sustainable under ISCC CORSIA collected during the previous certification period:*	
-	Sustainable material collected during the previous certification period	Country/countries of origin
-		Amount per incoming sustainable material
-		mt
-		mt

-					mt
-					mt
00.03.028	Total amount of sustainable input material received from points of origin under the ISCC CORSIA self-declaration*				
00.03.029	Outgoing sustainable material during previous ISCC CORSIA certification period*				Amount per outgoing sustainable material in previous certification period
-					mt
-					mt
-					mt
-					mt
00.03.032	Collecting Point scope: Total amount of outgoing material declared as sustainable under ISCC CORSIA during the indicated period.				
-	Total amount	Amount in words	Start of period	End of period	
-		mt			
00.03.036	Central Office (Group of PO) scope: Total amount of outgoing material declared as sustainable under ISCC CORSIA during the indicated period.				
-	Total amount	Amount in words	Start of period	End of period	
-		mt			
00.05.	Processing Units				
00.05.001	Specify the Type of Processing Unit	<input type="checkbox"/> Hydrotreating plant <input type="checkbox"/> HEFA plant <input type="checkbox"/> ATJ plant <input type="checkbox"/> SIP plant <input type="checkbox"/> FT plant <input type="checkbox"/> Ethanol plant <input type="checkbox"/> Treatment Plant (waste/residues/by-products) <input type="checkbox"/> Co-Processing plant <input type="checkbox"/> Oil mill <input type="checkbox"/> Other - Please specify:			
00.05.002	Is the processing unit contracted by the feedstock owner under a tolling agreement?	<input type="checkbox"/> yes <input type="checkbox"/> no			
00.05.003	If the previous question was answered with "yes", please provide the legal name and address of the processing unit.				
00.05.004	Indicate the production capacity per year for all main products (sustainable and non-sustainable). The capacity should be listed separately for each processing unit type. Please indicate the				

	production capacity for liquid and solid products in metric tons per year and for gaseous products in m ³ per year.			
00.05.005	Is the Processing Unit the producer of the final CORSIA eligible fuel (i.e. no further processing of the fuel needed)?		<input type="checkbox"/> yes <input type="checkbox"/> no	
00.05.010	What type of life cycle emissions information is received for the incoming sustainable material?		<input type="checkbox"/> Default core life cycle emissions value <input type="checkbox"/> Actual core life cycle emissions value (individually calculated)	
00.05.011	Are methane capture devices in place (e.g. in case of palm oil mills)?		<input type="checkbox"/> yes <input type="checkbox"/> no	
00.05.013	Specify the material (feedstock specific) to be produced in the next certification period (e.g., crude oil (soybean). Please provide life cycle emissions values for life cycle steps 1-4 per mass of feedstock, for the other steps per total fuel energy yield (MJ of fuel) (see also ISCC CORISA document 205)			
-	Input Material	Output Material	Life cycle emissions option	Emissions value
-				
-				
-				
-				
-				
00.05.014	Incoming and outgoing material declared as sustainable under ISCC CORSIA during the previous certification period:			
-	Material received as sustainable	Amount per incoming sustainable material	Material declared as sustainable	Amount per outgoing sustainable material
-		mt		mt
-		mt		mt
-		mt		mt
-		mt		mt
-		mt		mt
00.05.017	Total amount of outgoing material declared as sustainable under ISCC CORSIA during the indicated period.			
-	Total Amount	Amount in words	Start of period	End of Period
-	mt			
00.05.020	Are the certified feedstock and fossil feedstock processed together in the same processing unit (i.e. co-processing)?		<input type="checkbox"/> yes <input type="checkbox"/> no	
00.05.021	In case of co-processing: Indicate the type of co-processing facility (e.g. Hydrocracker or Fluid Catalytic Cracker (FCC) or Hydrotreater, etc.)			
00.05.022	In case of co-processing: Indicate the type of fossil feedstock			
00.05.023	In case of co-processing: Indicate the type of biomass feedstock			
00.05.025	In case of co-processing: Specify the method to determine the sustainable yield.		<input type="checkbox"/> Energetic determination <input type="checkbox"/> Determination through efficiency/losses of a process <input type="checkbox"/> ¹⁴ C analysis	

00.06. First Gathering Point and Central Office (Group certification of Farms/Plantations)		
00.06.002	Indicate the total number of farms/plantations (including smallholders) that have signed the ISCC CORSIA self-declaration during the 12-month period prior to the date of the certification audit. (A list of all farms/plantations including address data and, if possible, geo coordinates must be provided to ISCC.)	
00.06.004	Specify the type of ISCC CORSIA compliant agricultural producer(s) supplying sustainable biomass.	<input type="checkbox"/> Smallholders <input type="checkbox"/> Individual Farms <input type="checkbox"/> Plantations
00.06.005	Indicate the total number of ISCC CORSIA compliant smallholders.	
00.06.006	Indicate the total number of ISCC CORSIA compliant individual farms.	
00.06.007	Indicate the total number of ISCC CORSIA compliant plantations.	
00.06.009	What is the risk level with respect to potential violations of the ISCC CORSIA or ISCC CORSIA PLUS requirements for the sustainable production of feedstock (in particular the risk of violations against ISCC Principle 1)?	<input type="checkbox"/> Regular (risk level 1.0) <input type="checkbox"/> Medium (risk level 1.5) <input type="checkbox"/> High (risk level 2.0)
00.06.011	How many smallholders have been audited based on a sample?	
00.06.012	How many individual farms have been audited based on a sample?	
00.06.013	How many plantations have been audited based on a sample?	
00.06.015	Are the supplying farms/plantations covered by European Cross Compliance?	<input type="checkbox"/> yes <input type="checkbox"/> no
00.06.017	Specify the total agricultural area of all ISCC CORSIA compliant smallholders.	<input type="checkbox"/> 1-500ha <input type="checkbox"/> 500-5.000ha <input type="checkbox"/> 5.000-20.000ha <input type="checkbox"/> >20.000
00.06.018	Specify the total agricultural area of all ISCC CORSIA compliant individual farms.	<input type="checkbox"/> 1-500ha <input type="checkbox"/> 500-5.000ha <input type="checkbox"/> 5.000-20.000ha <input type="checkbox"/> >20.000ha
00.06.020	Specify the total agricultural area of all ISCC CORSIA compliant plantations.	<input type="checkbox"/> 1-500ha <input type="checkbox"/> 500-5.000ha <input type="checkbox"/> 5.000-20.000ha <input type="checkbox"/> >20.000ha
00.06.021	Specify the type of biomass received as sustainable under ISCC from farms/plantations	<input type="checkbox"/> Crop <input type="checkbox"/> Agricultural (crop) residue
00.06.022	Biomass received as sustainable under ISCC CORSIA from farms/plantations during previous certification period:	

-	Incoming sustainable feedstock	Crop	Crop residue	Country of origin	Total field size per feedstock	Amount per feedstock
-		<input type="checkbox"/>	<input type="checkbox"/>		ha	mt
-		<input type="checkbox"/>	<input type="checkbox"/>		ha	mt
-		<input type="checkbox"/>	<input type="checkbox"/>		ha	mt
-		<input type="checkbox"/>	<input type="checkbox"/>		ha	mt
-		<input type="checkbox"/>	<input type="checkbox"/>		ha	mt
00.06.024	Indicate the total amount of sustainable feedstock received from farms/plantations under the ISCC CORSIA self-declaration.					
00.06.025	Biomass supplied as sustainable under ISCC CORSIA during previous certification period:					
-	Feedstock supplied as sustainable during previous certification period					Amount per feedstock
-						mt
-						mt
-						mt
-						mt
-						mt
00.06.028	First Gathering Point: Total amount of outgoing material declared as sustainable under ISCC CORSIA during the indicated period Bookmark not defined.					
-	Total Amount	Amount in words	Start of period	End of Period		
-						
00.06.034	Central Office (Group of Farms): Total amount of outgoing material declared as sustainable under ISCC CORSIA during the indicated period					
-	Total Amount	Amount in words	Start of period	End of Period		
-						
00.08.	Trader, Trader with storage, Logistic Center, Warehouse and Storage facilities (audited on sample basis)					
00.08.001	Information on material claimed as sustainable under ISCC CORSIA received (i.e. bought by paper traders) during the previous certification period:					
-	Materials received as sustainable (incoming)					Amount per sustainable material received
-						mt
-						mt
-						mt
-						mt
-						mt

00.08.002	Materials declared as sustainable under ISCC CORSIA during the previous certification period:			
-	Materials declared as sustainable (outgoing)			Amount per outgoing sustainable materials
-				mt
-				mt
-				mt
-				mt
-				mt
00.08.003	Is gaseous biomass (e.g. biogas or biomethane) handled, stored or sold as sustainable under the ISCC CORSIA certificate?	<input type="checkbox"/> yes <input type="checkbox"/> no		
00.08.005	Please indicate the type(s) of sustainable materials traded (only applicable for materials traded on a "paper basis").	<input type="checkbox"/> Raw material <input type="checkbox"/> Intermediate products <input type="checkbox"/> Final CORSIA eligible fuel		
00.08.013	Trader: Total amount of outgoing material declared as sustainable under ISCC CORSIA during the indicated period <small>Error! Bookmark not defined.</small>			
-	Total Amount	Amount in words	Start of period	End of Period
-	mt			
00.08.017	Trader with Storage: Total amount of outgoing material declared as sustainable under ISCC CORSIA during the indicated period			
-	Total Amount	Amount in words	Start of period	End of Period
-	mt			
00.08.021	Logistics Centre: Total amount of outgoing material declared as sustainable under ISCC CORSIA during the indicated period			
-	Total Amount	Amount in words	Start of period	End of Period
-	mt			
00.08.025	Warehouse: Total amount of outgoing material declared as sustainable under ISCC CORSIA during the indicated period			
-	Total Amount	Amount in words	Start of period	End of Period
-	mt			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
01. Management System						
01.01. General Requirements (to be completed only for main audits. Not relevant for sample audits)						
01.01.001	Is the management system appropriate with respect to type, complexity and volume of the operations and takes risk factors into account?	Verify whether there is a management system in place. Verify whether the system covers sustainability requirements at all relevant operations. Verify if risk factors like expertise, education and training of employees and service providers, subcontractors are covered. See also the risk factors listed in: ISCC CORSIA Document 204 "Audit Requirements and Risk Management"	Documentation of the management system and interviews of personnel, intranet, QM system, QM handbook, internal risk assessment/self-assessment (if available)	Describe the management system regarding type/complexity. Name internal management system used and verified (e.g., name and version of intranet, QM system, QM handbook).		
01.01.002	Have relevant information and documents been distributed to the competent employees, warehouses and service providers, subcontractors, customers and other interested parties?	Verify distribution lists and demand documents from personnel, warehouses, subcontractors and service providers.	Distribution list, emails, letters, relevant managements system documents			
01.01.003	Have employees been appointed who are responsible for the implementation, verification, development and updating of the ISCC CORSIA requirements at all critical control points?	Verify responsibility and authorization of appointed personnel regarding critical control points like incoming and outgoing materials, warehouse bookkeeping, weighbridge, logistics, sales and distribution, quality control, etc., Interview relevant personnel.	Organization chart, job and responsibility descriptions, QM system, distribution lists for internal guidelines, updating procedures			
01.01.004	Did trainings take place appropriate to the needs of the employees at critical control points?	Verify training material, course planning documents and whether the relevant employees participated in the training. Interview participants.	Training course planning, training documents, distribution lists, emails, participant lists, certificates			
01.01.005	Has an internal audit/inspection/assessment regarding the implementation of ISCC CORSIA taken place (relevant service providers and subcontractors have to be taken into account)?	Visual inspection of audit report (inspection should take place at least once a year). Verify if the audit report takes into account relevant service providers, subcontractors and/or suppliers (e.g. farms).	Report, action plan, progress report	State the date of the audit/inspection/risk assessment conducted and the responsible employee.		
01.01.006	If required, have corrective and/or preventive measures been established?	Verify corrective and/or preventive measures that have been established.	Report, action plan, progress report	Summarize the measures in the findings and add the implementation dates		
01.01.007	Was the internal audit report reviewed by the organization's management?	Verify whether the management has reviewed the internal audit report (should take place at least once a year)	Review report, minutes, protocol, interview management personnel, QM system			
01.01.008	Are the internal processes documented appropriately?	Verify if the documentation includes e.g. process descriptions, main product(s) and by-products, waste and residues and losses within the process, flow charts etc.	Material flow charts, process descriptions. Production reports, organization charts, etc.	List the documents of internal processes used to verify the internal		

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
				processes described in the guidance.		
01.01.009	Are sufficient procedure descriptions with respect to sustainability requirements available for all critical control points?	Verify procedures (e.g. regarding traceability, mass balance, life cycle emission calculation etc.) at critical control points (e.g. raw material sourcing, conversion process, logistics of incoming and outgoing goods, inventory control, sales and distribution, quality assurance, warehouse bookkeeping, weighbridge, etc.)	Material flow charts, standard operating procedures, job and responsibility descriptions, organization chart, contracts with service providers/ subcontractors			
01.01.010	Is the technical equipment and infrastructure available and in operation for the critical control points?	Verify whether weighbridges, flow meters, sensors, measuring devices etc. are available, fully functional and calibrated, in particular in the areas of site gate, silos, warehouse, conversion process, etc.	Weighbridge ticket, sensor display, computer system reports, display, computer reports regarding process parameters, filling status, etc.			
01.01.011	Are all necessary documents, records, reports, information and data according to the applicable ISCC Documents available and accessible (please see list under Evidence/Documents)?	Documents should be requested prior to the audit. Mass Balances must be submitted to the certification body/auditor prior to the audit. If certain documents (e.g. weighbridge tickets) are not available prior to the audit, availability (in a timely manner) must be ensured during the audit. Records (e.g. weighbridge tickets, contracts, etc.) must ensure a comprehensible link to products and deliveries. Please be aware that the documentation is the basis for the risk assessment to be conducted by the external (CB) auditor. Related documents: ISCC CORSIA Document 203 "Traceability and Chain of Custody"	<ul style="list-style-type: none"> - Plant operation permit, plant layout plan, silo plan, tank plan, silo/warehouse capacity, tank capacity, - Weighbridge tickets, delivery notes, bill of lading, sustainability declaration/Proof of Sustainability or other documents for incoming and outgoing sustainable material, - Periodical reporting on opening and closing stock for incoming and outgoing sustainable and non-sustainable material, - List and corresponding contracts with relevant subcontractors, service providers (e.g. warehouses, dependent collectors, etc.), - Report and action plan of the last/previous external audit (n.a. during first certification), - Mass balance system/ calculation - List and corresponding contracts with all suppliers (including farms/plantations, points of origin 			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
			<p>and certified suppliers) and recipients of sustainable material,</p> <ul style="list-style-type: none"> - Records regarding the data transfer to the certification system chosen by this company or to the relevant public authority in charge or to the certification body which conducted the audit with respect to this standard - Records regarding the transfer of data to and from any sustainability databases used - Production report (periodically, annually) including processing and allocation factor (if not provided within life cycle emissions calculation) and description of waste/residues, losses and co-products (if relevant and applicable e.g. for processing units), - Written commitment by the management to comply with the requirements of the ISCC CORSIA system. 			
01.01.012	Are all necessary documents, records, reports, information and data according to ISCC System Documents kept for at least five years?	<p>Verify if documentation for five years is covered within the management system. Verify the oldest documents available (starting with the registration with ISCC).</p> <p>Related documents: ISCC CORSIA Document 203 "Traceability and Chain of Custody"</p>	ISCC registration, relevant documents, QM system			
01.01.013	Did the risk assessment regarding a flawed documentation of the audited site take place based on the documents, reports, information and data according to ISCC System Documents as well as the certification history?	<p>Risk assessment to be conducted by the external (CB) auditor. The certification history with ISCC and other certification schemes (if applicable) has to be considered:</p> <ol style="list-style-type: none"> 1. Regular risk: above-mentioned documents are accurately managed, up to date, complete and accessible without problems 2. Medium risk: above-mentioned documents are not managed accurately and are not accessible without problems 	Documents required by ISCC, certificates, databases and registries of certification schemes, certification history	Please indicate the risk indicators		

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<p>3. High risk: above-mentioned documents are not up to date and not complete.</p> <p>Note: The use of other certification schemes must be taken into account appropriately during the risk assessment (certification under multiple schemes at the same time may be one of the factors for a higher risk).</p> <p>The result of the risk assessment drives the audit intensity with respect to traceability, mass balance and documents to be verified during the audit:</p> <p>Regular risk: auditor must check a random document sample from three successive months</p> <p>Medium risk: auditor must check a random document sample from three successive months plus documents from one complete month</p> <p>High risk: auditor must check documents of three successive months completely.</p> <p>Please describe the risk indicators to determine the risk level of operations.</p> <p>Related documents : ISCC CORSIA Document 204 "Risk Management"</p>				
01.01.014	If the operational unit is also certified under other sustainability certification schemes with comparable scopes at the time of the audit or has been certified in the twelve months prior to the audit, is all relevant information on the other certification schemes available to the auditor?	<p>Verify if the economic operator currently has valid certificates under other certification schemes with comparable scopes or had such certificates in the twelve months prior to the audit. For ISCC CORSIA in particular those systems which are recognised under CORSIA and EU RED II are relevant.</p> <p>Verify the scopes of those certifications. Check if all relevant information is available, including mass balance data, sustainability declarations, GHG calculations, and that the auditing reports from previous audits are available.</p>				
01.01.015	Is it ensured, that no hopping between certification schemes is performed with the intention to cover or conceal violations of other certification schemes?	<p>Verify if the audited site has a history of certification under one (or more) recognized certification scheme(s). Check, which other sustainability certification schemes are currently being used or have been used within the previous 12 months. Check with the respective other certification scheme(s) if certificates have been withdrawn within the previous 12 months.</p>	<p>Certificates, databases and registries of certification schemes, interview with personnel</p>			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
01.01.016	Is it ensured, that the operational unit is currently (at the date of the audit) not suspended or excluded by another certification system (Particularly those recognized by ICAO in the framework of CORSIA)?	Check, which other sustainability certification schemes have been used within the previous 12 months. Check if certificates have been withdrawn within the previous 12 months. Verify that the operational unit is currently (at the date of the audit) not blacklisted by another sustainability certification scheme.	Certificates, databases and registries of certification schemes, interview with personnel			
01.01.017	Are documents and information treated as confidential and is it ensured that they are not made accessible to third parties?	Verify that no access of third parties to confidential documents, information, databases, etc. is possible by third parties.	Distribution lists, emails and access authorizations to data bases			
01.01.020	Is it ensured, that the system user has submitted to ISCC the ISCC CORSIA reporting template?	Every ISCC CORSIA certified economic operator has a reporting obligation to ISCC. In March of each year, ISCC will notify all ISCC CORSIA certified economic operators via e-mail correspondingly. ISCC will send a confirmation mail after the reporting template has been received by the economic operator. Verify if the system user has received the confirmation email from ISCC confirming that the reporting template was received.	Confirmation email from ISCC			
01.01.021	Is it ensured that the ISCC CORSIA reporting template has been submitted in due time and contained complete and truthful information?	Verify if the reporting template has been submitted to ISCC in due time. Reporting templates must be submitted to ISCC no later than 15 April (with reporting covering the previous calendar year). Verify the accuracy of the information submitted by the economic operator in the reporting template (e.g., in terms of which feedstocks certified, default or actual values used, etc.)	Reporting template, confirmation email from ISCC			
01.01.022	Are the current ISCC Terms of Use available?	Verify if the current ISCC Terms of Use are available. Note: Verification is solely for the purpose of improving compliance. Changes to the Terms of Use become binding for the System User in accordance with the relevant provisions of the Terms of Use.	Copy of the current current ISCC Terms of Use			
00.01.025	Applicable for audits conducted with reasonable assurance: Are risk control measures established for all critical control points to mitigate risks for relevant ISCC requirements (i.e. to reduce the probability and/or negative consequences associated with the respective risk)?	Verify if ISCC System User analyzes, monitors and understands the risks with regards to its own operation at all critical control points. Verify if all risks are addressed by establishing internal risk control measures (see ISCC Document 204 "Risk Management")	QM System, risk assessment			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
00.01.026	Applicable for audits conducted with reasonable assurance: Are the internal processes and risk control measures adequately designed to address the respective risks?	Check whether the design of all risk control measures and the internal procedures are suitable to mitigate the respective risk (see ISCC Document 204 "Risk Management").	QM System, risk assessment			
00.01.027	Applicable for audits conducted with reasonable assurance: Have the internal processes and control measures been effectively implemented?	Verify if all required risk control measures according to the System User's internal processes have effectively taken place. Verify whether the risk control measures were sufficiently implemented according to the internal procedures (see ISCC Document 204 "Risk Management").	QM System, documentation of implemented controls			
00.01.028 (added)	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).				
01.02. First Gathering Point and Central Office (Group certification of Farms/Plantations) - Additional Requirements						
01.02.001	Is a list of all ISCC CORSIA compliant farms or plantations available and accessible?	Check whether the list is available and includes at least the name and address of all farms or plantations that signed the ISCC CORSIA self-declaration during the 12-month period prior to the date of the certification audit or that are certified individually or under another Central Office (in this case the certificate number must be provided). For a certification as first gathering point at least one farm or plantation must be on the list. In case of a group certification under a Central Office: Verify if all group members have a specific group member number. Minimum size for a group is two farms or plantations.	List of farms, contracts with farms			
01.02.002	Are the farms or plantations for which sampling is applied a homogenous group?	Check whether the farms or plantations are located in geographic proximity, share similar climatic conditions, have similar production systems and have similar risk exposure (based on risk assessment). Note: Farms or plantations that do not fulfil these conditions cannot be members of the same group. They must be treated as separate groups. Sampling must be applied for each group. Sampling is not applicable for farms or plantations,	Maps, geographic region, size of region/ supplying area, production systems, risk assessment			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		which are certified individually or as part of a Central Office.				
01.02.003	Are ISCC CORSIA self-declarations of all farms/plantations completed, signed and available?	Check whether all farmers on the list have completed and signed the correct ISCC CORSIA self-declaration and whether is the self-declarations are available. At least one self-declaration must be available during the audit. Verify if corrective actions have been defined by farmer (if non-conformities were detected). Note: Farms or Plantations, which are certified individually or as part of a Central Office, do not need to provide a self-declaration.	ISCC CORSIA self-declaration, list of farms/plantations			
01.02.004	Are sufficient internal audit procedures available, that cover all farms or plantations and verify information of the ISCC CORSIA self-declaration?	Internal audit procedures must include monitoring of corrective actions in the case of non-conformities and exclusion of farmers in the case of persisting non-conformities. Check whether internal audit procedures are sufficient to verify farmers' information on the self-declaration, to monitor corrective action and to exclude farmers, when necessary.	Internal procedures, quality management system, ISCC CORSIA self-declarations			
01.02.005	Have all farms/plantations that signed a self-declaration in the previous 12 months gone through an internal audit?	Check whether all farms/plantations that signed a self-declaration/self-assessment form in the 12 months prior to this audit successfully passed the internal audit. Note: Farms or Plantations, which are certified individually or as part of a Central Office, do not need to undergo internal audits.	Documentation that all relevant farms/plantations have gone through internal audit is available			
01.02.006	Did a risk assessment of the ISCC CORSIA compliant farms or plantations take place regarding potential violations of the ISCC CORSIA requirements for sustainable production of biomass?	Risk assessment to be conducted by the external CB auditor: Evaluate the risks by taking into account regional specifics, involvement of local experts, utilisation of databases and information. Evaluate risks by the following risk factors and factor classes: - Proximity to and/or overlap with no-go areas - Land conversion shortly before/after January 1st 2008 - Cultivation of sustainable and non-sustainable biomass at the same time - Factors significantly influencing the output per acreage and per Hectare	List and locations of farms or plantations, risk assessment			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<ul style="list-style-type: none"> - Factors related to size - Factors related to characteristics - Experience gained - Results of internal audit Classify the risk according to one of the three risk levels: <ul style="list-style-type: none"> - Regular (Factor 1,0) - Medium (Factor 1,5) - High (Factor 2,0) 				
01.02.007	Has the sample size been calculated correctly, i.e., has a sufficient number of farms or plantations been selected for the external audit to verify compliance with the ISCC CORSIA sustainability requirements?	Calculate the sample size by multiplying the square root of the total number of farmers that have signed the self-declaration during the 12-months period prior to the certification audit with the risk factor determined in the risk assessment for violations of the ISCC CORSIA requirements for sustainable production of biomass. Example: 100 farms, medium risk (factor 1.5), square root of 100 = 10 X 1.5 = A sample of 15 farms has to be selected and audited. . If the result of calculating the sample size is a decimal number, it must be rounded up to the next whole number. The sample size must be doubled if one or more farms/plantations refuse to participate in the audit or do not pass the audit. Note: Farms or plantations, which are certified individually or as part of a group, do not fall into the sample and do not require on-site inspection.	Calculation of the sample size, list of farms/plantations. Verify the number of farms/plantations on the list. Risk assessment and risk factor			
01.02.008	Do the farms/plantations/forest sourcing areas that were selected for the external audit represent the whole group?	<ul style="list-style-type: none"> - At least 25% of selected farms/plantations should be chosen randomly Factors to be taken into account when selecting the individual farms/plantations for sampling include: <ul style="list-style-type: none"> - Type of raw material - Different size of suppliers - Geographical location The auditor may increase the sample size during the audit if this is needed to gain a representative understanding.	List of farms/plantations, information on factors such as location, crop etc., selection of the sample			
01.02.009	Were all farms or plantations audited positively?	Verify if all farms or plantations from the sample have been audited with a positive result.	Audit reports of farms/plantations			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		In case one or more entities from the sample have a negative audit result the sample must always be doubled. In case of non-conformities on farm level, verify if all relevant non-conformities have been corrected.				
01.03. Collecting Point and Central Office (Group certification of Points of Origin) - Additional Requirements for Main Audits						
01.03.002	Is an up-to-date list of all ISCC CORSIA compliant points of origin available and accessible?	Check whether the up-to-date list is available and includes the name and address of each point of origin. At least one point of origin must be on the list. The list must include all points of origin, which have supplied the Collecting Point within the 12 months prior to the audit.	List of points of origin, adjustments to the list			
01.03.004	Is it ensured that no points of origin supplying material to the collecting point/central office that are excluded from ISCC certification?	Check that none of the points of origin that comprise the supply base of the collecting point/central office are excluded from certification according to the ISCC list of non-compliant points of origin. Verify that the system user removed points of origin from the supply basis as soon as they appeared on the list of non-compliant points of origin.	List of non-compliant points of origin at the date of the audit (available on the ISCC website), list of supplying points of origin			
01.03.006	Is it ensured, that points of origin generating more than 10 metric tons of waste, residues or by-products per month (or more than 120 metric tons per year on a rolling basis) can be clearly identified?	Check the list of points of origin and delivery documentation for points of origin supplying more than 10 metric tons of waste/residue material or by-products per month. Basis for the 10 metric tons per month is the output of waste/residues/by-products during the last year. Points of origin supplying more than 10 metric tons of waste/residue material or by-products per month must be checked on-site based on a sample. If more than 120 tons of waste/residues/by-products have been supplied during the previous year the point of origin falls into the sample. Note: Points of origin which produce less than 10 metric tons per month may be checked by a certification body if there is indication of non-conformities.	List of points of origin, delivery documentation, delivered quantities, invoices			
01.03.007	Are ISCC CORSIA self-declarations of all ISCC compliant points of origin available, completed and signed by the point of origin?	Check whether all points of origin on the list have completed and signed the ISCC CORSIA self-declaration form and whether this form is available.	ISCC CORSIA self-declaration forms, list of points of origin	If a PO is individually certified, the name and certificate number shall be stated in the findings, together with the List of		

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Verify if corrective actions have been defined by point of origin (if non-conformities were detected). Note: Points of origin, which are certified individually, do not need to provide a self-declaration.		sourcing contacts (i.e., list of POs supplying via self-declaration)		
01.03.009	Did a risk assessment take place with respect to the intentional production and/or a false declaration of waste, residues and by-products (risk that products are falsely claimed to be waste, residues or by-products)?	Risk assessment to be conducted by the external CB auditor: Evaluate the risk by taking into account regional specifics, involvement of local experts, utilisation of databases and other sources. Evaluate risks by the following risk factors and factor classes (see also ISCC CORSIA document 204): - Size of the point of origin - Type of point of origin (e.g. restaurant, processing unit, public container, community collecting site, etc.) - Type of waste/residue or by-product material - Amounts of waste/residue or by-product material - Location and distance to the Collecting Point (e.g. different country) - Handling of both waste/residues and virgin materials at the same site - Indication on non-conformities e.g. by media or other reports, stakeholder complaints, etc. Classify the risk according to one of the three risk levels: - Regular (Factor 1,0) – Medium (Factor 1,5) - High (Factor 2,0)	List of points of origin, location of points of origin, types of material, types and size of points of origin, risk assessment, risk factor	Please provide the reasoning for the risk level chosen.		
01.03.011	Has the sample size been calculated correctly, i.e. has a sufficient number of points of origin been selected for the external audit to verify compliance with the respective ISCC CORSIA requirements?	Basis for the sample must be all points of origin producing/supplying more than 10 tons per month (120 tons per year). Points of origin generating less than 10 tons may fall into the sample if there is indication of non-compliance or fraud. Note: Public containers must be audited on a sample basis irrespective of the amount of material collected from each container. The sample size must be based on the number of locations/addresses where public containers are located. Several public containers located at the same address shall be audited as one sample.	Sample size calculation, list of points of origin, risk assessment and resulting risk factor			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<p>Calculate the sample size by multiplying the square root of the total number of relevant points of origins with the risk factor determined in the risk assessment for violations of the ISCC CORSIA requirements for waste, residues and by-products. Example: 4 points of origin, medium risk (risk factor 1.5), square root of 4 = 2 X 1.5 = A sample of 3 points of origin has to be selected and audited. If the result of calculating the sample size is a decimal number it must be rounded up to the next whole number.</p> <p>The sample size must be doubled if one or more points of origin refuse to participate in the audit or if major or critical non-conformities are detected. Note: Individually certified points of origin or certified as part of a group under a central office do not fall into the sample and do not require on-site inspection.</p>				
01.03.012	Are the points of origin selected for the sample audit representative of the whole supply base?	<p>- At least 25% of the points of origin should be chosen randomly</p> <p>Factors to be taken into account when selecting the individual points of origin for sampling include:</p> <ul style="list-style-type: none"> - type of material - type of operation (e.g. restaurant, industrial operator, plant, public container, community collecting point, etc.) - amount of material produced/supplied - location/country of the point of origin - indication on non-conformities <p>The selected points of origin should represent operations with different criteria (if possible). Note: Points of origin which are certified individually or as part of a group under a central office must not be considered for the sample.</p>	List of points of origin			
01.03.013	If point of origin sample audits were conducted, have all audits been positive?	<p>In case of non-conformities, have all non-conformities been corrected within 40 days? The auditor may increase the sample size during the audit if this is needed to gain a representative understanding.</p> <p>In case for one or more entities from the sample major or critical non-conformities have been detected, or one or more points of origin refuse to</p>	Audit reports of points of origin			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		participate in the audit the sample must always be doubled				
01.03.015	Is a list of all ISCC CORSIA compliant dependent collecting points available and accessible (if applicable)?	Check if dependent collecting points collect material on behalf of the collecting point, and whether the list is available and includes the name and address of each dependent collecting point. The list must include all dependent collecting points, which have collected material on behalf of the collecting point within the 12 months prior to the audit.	List of dependent collecting points			
01.03.018	Has the sample size been calculated correctly, i.e. has a sufficient number of dependent collecting points been selected for the external audit to verify compliance with the respective ISCC sustainability requirements?	<p>Basis for calculating the sample must be all dependent collecting points.</p> <p>Calculate the sample size by multiplying the square root of the total number of dependent collecting points with the risk factor determined in the risk assessment for violations of the ISCC requirements for waste and residues. Example: 4 dependent collecting points, medium risk (risk factor 1.5), square root of 4 = 2 X 1.5 = A sample of 3 dependent collecting points has to be selected and audited. If the result of calculating the sample size is a decimal number it must be rounded up to the next whole number. The sample size must be doubled if one or more dependent collecting points refuse to participate in the audit or if major or critical non-conformities are detected.</p> <p>References: ISCC CORSIA 206 "Group Certification"</p>	List of dependent collecting points, risk assessment, risk factor, sample calculation			
01.03.019	If a sample of dependent collecting points/ warehouses has been audited, have all operational units from the sample been audited positively?	In case of non-conformities, have all non-conformities been corrected within 40 days? The auditor may increase the sample size during the audit if this is needed to gain a representative understanding.	Audit reports for dependent collecting points			
01.03.020	Are individual mass balances kept for each dependent collecting point?	Check if separate mass balances according to the ISCC requirements are available for each site.	Mass balance for each dependent collecting point			
01.03.021	Is it ensured that the entity acting as a dependent collecting point is not suspended or excluded from ISCC certification?	Check that dependent collecting points are not excluded from ISCC certification or have a suspension period of their ISCC certificate (under ISCC CORSIA, ISCC EU and/or ISCC PLUS).	ISCC certificate database on the website, including list of suspension periods and excluded companies			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Note: For the duration of a suspension of a certificate or exclusion from certification an economic operator is not permitted to act for other ISCC certified System Users as a dependent collecting point.				
01.03.022	Is a list of all external storage facilities used available and accessible?	Check if a list of all external storage facilities is available which are used by the collecting point or central office and if the list includes the name and address of each site. In case individually certified warehouses or storage locations certified under a logistic centre are used the respective certificate number must be included.	List of external storage facilities with names and addresses, and if applicable, certificate numbers.			
01.03.026	Are individual mass balances kept for each external storage facility?	Check if separate mass balances according to the ISCC requirements are available for each site, including individually certified warehouses and storage locations certified under a logistic centre that may be used.	Mass balance for each external storage facility			
01.03.028	In case of group certification of Points of Origin under a Central Office: Is it ensured, that the individual Points of Origin are a homogeneous group?	Check whether the individual Points of Origin share a harmonised management system, have similar processes and generate similar types of material (e.g. used cooking oil or animal fat).	List of points of origin, types of operation, types and amounts of waste/residues materials supplied			
01.03.029	In case of group certification of Points of Origin under a Central Office: Is it ensured, that all Points of Origin supplying sustainable material have gone through an internal audit?	Check whether all Points of Origin of the group supplying sustainable material have successfully passed the internal audit.	ISCC CORSIA self-declarations, Internal audit reports			
01.04. Logistic Centre and Operational Units using external storage facilities – Additional Requirements for Main Audits						
01.04.001	Is a list of all storage facilities used available and accessible?	Check if a list of all storage facilities is available which are used or belong to the logistic network and if the list includes the name and address of each site. In case individually certified warehouses or storage locations certified under a logistic centre are used the respective certificate number must be included.	List of warehouses/storage facilities with name of entity and address and certificate number, if applicable			
01.04.002	Has the sample size been calculated correctly, i.e. has a sufficient number of storage facilities been selected for the external audit to verify compliance with the respective ISCC CORSIA requirements?	Basis for calculating the sample must be all external storage facilities. Calculate the sample size by multiplying the square root of the total number of storage facilities with the risk factor determined in the risk assessment for violations of the ISCC requirements for waste and residues.	List of warehouses/storage facilities, audit reports			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<p>Example: 4 storage facilities, medium risk (risk factor 1.5), square root of 4 = 2 X 1.5 = A sample of 3 storage facilities has to be selected and audited. If the result of calculating the sample size is a decimal number it must be rounded up to the next whole number.</p> <p>The sample size must be doubled if one or more storage facility refuses to participate in the audit or if major or critical non-conformities are detected.</p> <p>Note: Storage facilities, which are certified individually, do not fall into the sample.</p>				
01.04.003	Were all storage facilities in the sample audited positively?	<p>The auditor may increase the sample size during the audit if this is needed to gain a representative understanding.</p> <p>In case one or more entities from the sample have a negative audit result the sample must always be doubled (see ISCC CORSIA document 206).</p> <p>If non-conformities have been detected: verify if all non-conformities have been corrected within 40 days after the audit.</p>	Audit reports of storage facilities			
01.04.004	Were the mass balances of every storage location checked?	During the audit the auditor has to check the mass balance of each individual storage location. It is not sufficient to only check a sample of the site-specific mass balances.	List of external storage facilities, mass balance of storage facilities			
01.05. Storage Facilities / Dependent Collecting Points (applicable for individually certified warehouses and operational units audited as a part of a sample)						
01.05.001	Is a layout plan of the facility available?	Verify if the layout plan allows to identify where relevant deliveries of sustainable material are coming in, where they are stored and where they are going out. Verify if tanks, silos, etc. are actually located according to the layout plan.	Layout plan, on-site visit			
01.05.002	Is a contract between the operator of the storage facility/ the dependent collecting point and the client (ISCC CORSIA system user) available?	Verify if a contract exists.	Contract			
01.05.003	Is it ensured that the relevant technical equipment and infrastructure to determine incoming and outgoing material flow is available and in operation?	Verify if amounts of incoming material and amounts of outgoing material can be determined correctly. Check if weighbridges are correctly calibrated. Check if flow meters, sensors, measuring devices etc. are available, fully functional and calibrated, in particular in the areas	Weighbridges, sensors, flow meters, measuring devices, documentation of calibration			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		of site gate, silos, warehouse, conversion process, etc.				
01.05.004	Is it ensured, that the data flow between the storage facility/ dependent collecting point and the client (ISCC CORSIA system user) renting storage space is correctly representing the inventory of the storage facility?	Check how data is transferred between the storage facility and the client. Verify if the data transferred represents the inventory and the amounts of incoming and outgoing material correctly. Check if there are clear procedures available.	Inventory, reporting to client			
02. Traceability						
02.01. General Requirements (to be completed only for main audits, not relevant for sample audits)						
02.01.001	Is ensured that the list of suppliers and recipients of sustainable materials contains relevant information?	Check whether name, address of suppliers and recipients are available. Verify if the certification system and certificate number for all suppliers of sustainable material are available (certificate number is not applicable for farms/plantations or points of origin which are not individually certified).	List of suppliers and recipients			
02.01.002	Does the information and quantities from weighbridge tickets, delivery notes, sustainability declarations or proofs of sustainability of the incoming and outgoing sustainable material match with the information from the reporting system of the company?	Compare information and quantities of the reporting with the related incoming/ outgoing weighbridge tickets, delivery notes or sustainability declarations. Deviations up to 0,5% are acceptable. Deviations above 0,5% will require explaining documentation (e.g. weight loss due to drying/ cleaning documented by drying protocols etc.)	Quantities from delivery notes, weighbridge tickets and reporting system, documentation of all deviations > 0,5%			
02.01.003	Are the quantities of the incoming and outgoing deliveries of sustainable material consistent with the amounts stated in the contracts related to those deliveries? Do they fulfil the sustainability characteristics fixed in the contracts (e.g. on CORSIA compliance, type of chain of custody)?	Compare quantities from reporting with contract details. Take into account that contract quantities can be split into several batches or that one batch may relate to different contracts. Verify if amounts are consistent.	Delivery documentation, contracts, reporting system			
02.01.004	Are all deliveries of incoming sustainable material covered by a valid certificate of the supplier?	Verify if all suppliers of sustainable material were certified at the date of dispatch of the material. Compare dates of dispatch on the "latest" (most recent) and of the "oldest" delivery document / sustainability declaration with the validity period of the supplier's certificate on the ISCC website. Suspension periods must be taken into account, i.e. during suspension periods the supplier cannot provide material as sustainable.	Delivery documents / sustainability declarations, certificates of suppliers, certificate database on ISCC website, self-declarations			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Note: If the supplier is a farm/plantation/point of origin a self-declaration can substitute a certificate.				
02.01.005	Is the data from subcontractor contracts consistent with actually accounted services?	Compare if data (from tables, calculations etc.) and invoiced services are consistent with the contractual agreements.	Contract data (from tables, calculations etc.), Invoices from subcontractors			
02.01.006	Do the delivery notes, sustainability declarations or proofs of sustainability for incoming and outgoing sustainable material comply with the ISCC CORSIA requirements and is the information consistent with information in the reporting system?	Verify whether the documents contain all mandatory information according to ISCC System Documents. Related ISCC System documents: ISCC CORSIA Document 203 "Traceability and Chain of Custody"	Delivery notes, weighbridge tickets, sustainability declarations, proofs of sustainability for incoming or outgoing sustainable material, reporting system	Indicate uniquely which delivery notes, sustainability declarations or proofs of sustainability have been verified during the audit (e.g. statement of unique document number and date):		
02.01.007	Is it ensured, that outgoing deliveries of sustainable material are covered by the validity period of the operational units' certificate (only applicable in case of a re-certification)?	Compare the "oldest" and the "most recent" incoming and outgoing sustainability declaration/delivery note with the validity period of the certificate of the operational unit. Suspension periods of the certificate have to be taken into account. Verify if all incoming and outgoing deliveries of sustainable material have been covered by a valid certificate. Note: Suspension periods (current and completed) are indicated in the certificate database of the ISCC website.	Delivery documents, certificate, proofs of sustainability, sustainability declarations, certificate database on ISCC website			
02.01.008	Is it ensured that for one batch of sustainable material not more than one sustainability declaration or proof of sustainability is issued?	Verify that not more than one sustainability declaration or proof of sustainability has been issued for one batch of outgoing product.	Mass balance, delivery notes, sustainability declarations, proof of sustainability			
02.01.009	If incoming or outgoing sustainability declarations or proofs of sustainability had to be corrected or cancelled due to incorrect information, has it been ensured that this was done correctly?	Verify if the procedure according to ISCC CORSIA document 203, chapter 3.3.2 was applied. Verify if the incoming or outgoing sustainability declarations or proofs of sustainability were adjusted or cancelled correctly and if this reflected in the mass balance accordingly. Check the communication with the certification body and recipient (in case of outgoing sustainability declarations or proofs of sustainability) or the supplier (in case of incoming sustainability declarations or proofs of sustainability).	Mass balance, delivery notes, sustainability declarations, proof of sustainability, communication with certification body and recipient			
02.01.012	If sustainability declarations or Proofs of Sustainability are issued or transferred within	Check the accounts of electronic databases used. Verify if the amounts handled within such	Database accounts, contracts, delivery documents			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	electronic traceability databases, is it ensured that the amounts in the database are backed with respective documentation?	databases are backed by respective documentation (e.g. delivery documents, contracts, etc.).				
02.01.013	In case traceability databases are used, is it ensured that the amounts put into the databases are correct and that batches are not sold more than once (e.g. with electronic PoS and a paper document).	Check all relevant database accounts. Compare the amounts in the database with the amounts produced, the amounts sold and (if applicable) the mass balance.	Database accounts, production reports, delivery documents, sustainability declarations			
02.01.014	In case of trader: Is the link to the physical material available and can be verified?	Trades of sustainable material refer to a specific batch of sustainable material and sustainability declarations issued are linked to a specific amount of physical sustainable material. Information on the physical location of the material is available. On the sustainability declaration, the information on the place of receipt or place of dispatch indicates the location (i.e. the address) of the sustainable material.	Sustainability declarations, delivery notes, contracts			
02.01.015	Is it ensured that all suppliers of wastes, residues and/or by-products or waste/residue/by-product-based products are certified, and that the certification scheme is accepted by ISCC CORSIA for deliveries of waste/residue/by-product-based material?	Check incoming sustainability declarations and certification systems of suppliers of waste/residue (based) material or by-products and verify if accepted by ISCC CORSIA.	Sustainability declarations, delivery notes, lists of suppliers, certificates of suppliers, ISCC CORSIA system updates, ISCC website			
02.01.016	Is it ensured that the form on "Supplementary information on CORSIA eligible fuel" is filled out and forwarded where applicable (starting from the producer of final CORSIA eligible fuel)?	ICAO requests the "Supplementary information on CORSIA eligible fuel" form to be forwarded through the supply chain all the way to the aircraft operator. Economic operators – starting with the producer of the final CORSIA eligible fuel – along the supply chain are required to forward this document, indicating the elements for which they have information (please note that many of the elements indicated below go beyond what is stated in an ISCC CORSIA Proof of Sustainability). The template for the "Supplementary information on CORSIA eligible fuel" form is available for System users in the ISCC client section. Verify whether the documents contain the following elements for which the economic operator has information: 1. Purchase date of the neat (unblended) CORSIA eligible fuel	Filled in "Supplementary information on CORSIA eligible fuel" form,, based on ISCC CORSIA document 203, Annex CORSIA Eligible Fuels Supplementary Information to the Emissions Report			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		2. Identification of the producer of the neat CORSIA eligible fuel a. Name of the producer b. Contact information of the producer 3. Fuel production a. Production date of the neat CORSIA eligible fuel b. Production location of the neat CORSIA eligible fuel c. Batch number of each batch of neat CORSIA eligible fuel d. Mass of each batch of neat CORSIA eligible fuel produced 4. Fuel type a. Type of fuel (i.e., Jet-A, Jet-A1, Jet-B, Aviation Gasoline (AvGAS)) b. Feedstock used to create the neat CORSIA eligible fuel c. Conversion process used to create the neat CORSIA eligible fuel 5. Fuel purchased a. Proportion of neat CORSIA eligible fuel batch purchased (rounded to the nearest %), if less than an entire batch of CORSIA eligible fuel is purchased b. Total mass of each batch of neat CORSIA eligible fuel purchased (in tonnes) c. Mass of neat CORSIA eligible fuel batches purchased (in tonnes; equal to the total for all batches reported in field 5b) 6. Evidence that fuel satisfies the CORSIA Sustainability criteria, i.e. valid sustainability certification document 7. Life cycle emissions values of the CORSIA eligible fuel a. Default or Actual Life Cycle Emissions Value (LS _f) for given CORSIA eligible fuel f, which is equal to the sum of 7.b and 7.c (in gCO ₂ e/MJ rounded to the nearest whole number) b. Default or Actual Core Life Cycle Assessment (LCA) value for given CORSIA eligible fuel f (in				

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<p>gCO₂e/MJ rounded to the nearest whole number)</p> <p>c. Default Induced Land Use Change (ILUC) value for given CORSIA eligible fuel f (in gCO₂e/MJ rounded to the nearest whole number)</p> <p>8. Intermediate purchaser (applicable in the event that the aeroplane operator claiming emissions reductions from the use of CORSIA eligible fuels was not the original purchaser of the fuel from the producer)</p> <p>a. Name of the intermediate purchaser</p> <p>b. Contact information of the intermediate purchaser</p> <p>9. Party responsible for shipping of the neat CORSIA eligible fuel to the fuel blender</p> <p>a. Name of party responsible for shipping of the neat CORSIA eligible fuel to the fuel blender</p> <p>b. Contact information of party responsible for shipping of the neat CORSIA eligible fuel to the fuel blender</p> <p>10. Fuel blender</p> <p>a. Name of the party responsible for blending neat CORSIA eligible fuel with aviation fuel</p> <p>b. Contact information of the party responsible for blending neat CORSIA eligible fuel with aviation fuel</p> <p>11. Location where neat CORSIA eligible fuel is blended with aviation fuel</p> <p>12. Date the neat CORSIA eligible fuel was received by the blender</p> <p>13. Mass of neat CORSIA eligible fuel received (in tonnes); this number may differ from the number in Field 5.c in cases where only a portion of a batch or batches are received by the blender (i.e. due to sale to intermediate purchaser)</p> <p>14. Blend ratio of neat CORSIA eligible fuel and aviation fuel (rounded to the nearest %)</p> <p>15. Documentation demonstrating that the batch or batches of neat CORSIA eligible fuel were blended into aviation fuel (e.g., the</p>				

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		subsequent Certificate of Analysis of the blended fuel) 16. Mass of neat CORSIA eligible fuel claimed (in tonnes) (This number may differ from the number in Field 5.c in cases where only a portion of a batch or batches are claimed by the aeroplane operator)				
02.01.024	Applicable for audits conducted with reasonable assurance: Is it ensured that sufficient data has been gathered and investigated during the audit to obtain a reasonable level of assurance regarding traceability requirements?	Ensure that the sampled document checks allow for reasonable assurance. Reasonable assurance implies a reduction in the risk to an acceptably low level as the basis for a positive form of expression such as "in our opinion, the entity has complied, in all material respects, with the relevant requirements"(see ISCC CORSIA System Document 201 "System Basics")	Sustainability declarations and supportive documents			
02.02. First Gathering Point - Additional Requirements						
02.02.001	Is it ensured that sustainable raw material is only supplied from farms/plantations which have completed and signed the appropriate ISCC CORSIA self-declaration?	Verify whether the appropriate ISCC CORSIA self-declaration has been completed and signed by the farms or plantations. Compare dates of incoming deliveries with the date the self-declaration has been signed. Compare deliveries, self-declarations and the list of farms/plantations.	Delivery notes, weighbridge tickets, self-declarations, contracts, list of farms/plantations			
02.02.002	Are the amounts of sustainable raw material supplied by the farm/plantation plausible?	Compare the amounts supplied with the size of the farm/plantation. Verify plausibility of amounts.	Contracts, invoices, weighbridge tickets, delivery notes, self-declaration, information on production areas of farms or plantations			
02.03. Collecting Point and Central Office (Group certification of Points of Origin) - Additional Requirements for Main Audits						
02.03.001	Is it ensured that the material collected is eligible for certification as a waste, residue or by-product material under ISCC CORSIA?	Verify if the material is eligible for certification as a waste, residue or by-product. Check if the material is included on the ISCC CORSIA list of materials. Check if the material is generated in a way that it meets the definition of the respective category as specified in ISCC CORSIA document 201-1, chapter 3. Check if the ISCC CORSIA list of materials specifies any conditions that apply in order for the feedstock to be eligible for certification (as an example, waste gases are only eligible if they have been flared before and are not diverted from an existing use).	ISCC CORSIA list of materials, ISCC CORSIA document 201-1, delivery documents			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
02.03.002	Did the verification of the existence of the ISCC CORSIA compliant points of origin that have signed the self-declaration take place on a sample basis prior the audit?	Verification to be conducted by the external certification body/ auditor prior to the audit: The auditor must verify the existence of at least the square root of all points of origins that have signed the self-declaration within 12 months prior to the audit (rounded up to the next full number). This verification can be done remotely e.g. through internet research, with a telephone call, or through other substantiated evidence. If the existence of a point of origin cannot be verified remotely, on-site verification is mandatory before the point of origin is allowed to supply ISCC supply chains.	List of points of origins, documentation of verification efforts, e.g. websites, telephone numbers and names of members of staff, confirmation of existence of sample			
02.03.003	For material collected from categories of point of origin other than processing units: Has the system user checked the plausibility of the overall amounts of each waste or residue raw material collected from the points of origin?	Compare the collected amounts with the number, size and the type of points of origin. Compare the amounts collected with the amounts of other points of origin that are similar in size and type. Check the plausibility of the collection process and the logistics, e.g., how many trucks and drivers perform the collection, the loading capacity of the trucks etc. This includes the collection conducted by the collecting point themselves, by dependent collecting points, and other service providers for transport. Verify if there is any indication of the deliberate generation of waste. Note: If the verification process raises questions on the plausibility of amounts, this indicates that the collected material may not meet the definition for waste, residue or by-product material at the point of origin. In this case sample audits of points of origin must be conducted. To determine if a material meets the definition for waste, residues or by-products, see ISCC CORSIA document 201-1.	Contracts, invoices, weighbridge tickets, delivery notes for collected amounts, self-declarations, list of points of origin, information on frequency and capacity of collection trucks, contracts with dependent collecting points and/or service			
02.03.005	Is it ensured that the material is classified/declared correctly and truly?	Verify if the classification/declaration of the incoming material is correct. Check what kind of waste, residue or by-product originates at the Point of Origin and how this was sold/declared. Check respective documentation (e.g. operation license of the Collecting Point, waste transfer notes, delivery documents, etc.).	ISCC CORSIA list of materials, operation permit/license, health certificates, delivery documents, waste transfer notes			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Please note that some raw materials may be worded slightly differently under ISCC CORSIA than under ISCC EU or ISCC PLUS. The applicable wording is indicated in the ISCC CORSIA list of materials.				
02.03.006	If the collecting point treats the collected material mechanically: Are losses from the treatment process taken into account appropriately to determine the amounts of material that can be sold?	A collecting point can mechanically treat material (e.g. by filtration or sedimentation to extract water and contaminations). Verify that the amounts of material that are going in and out of the treatment process are documented and plausible.	Production reports, process description, information on the treatment methodology, incoming and outgoing delivery documents, sustainability declaration, weighbridge ticket, mass balance			
02.04. Storage Facilities and Dependent Collecting Points (only applicable for operational units audited as a part of a sample)						
02.04.001	Are the quantities of the inventory and of the periodical reporting consistent with the contracts between storage operator and client?	Compare quantities from reporting with contract details. Verify if amounts are consistent.	Delivery documentation, contracts, reporting system			
02.04.002	Do the amounts from periodical reporting and inventory match with the amounts reported to the client?	Compare inventory, incoming and outgoing deliveries at the storage facility and the amounts reported to the client.	Inventory, reporting system			
02.04.003	Is it ensured that the information from delivery documents for incoming and outgoing material match with the weighbridge protocols?	Compare weighbridge protocols and delivery notes for specific batches.	Weighbridge protocol, delivery notes			
02.04.004	Do the storage facilities contain the amount of material they should contain according to the inventory?	Check if tanks or silos contain the amount of material they should contain according to the inventory.	Inventory of facilities			
02.04.005	If the dependent collecting point treats the collected material mechanically: Are losses from the treatment process taken into account appropriately to determine the amounts of material that can be sold?	A dependent collecting point can mechanically treat material (e.g. by filtration or sedimentation to extract water and contaminations). Verify that the amounts of material that are going in and out of the treatment process are documented and plausible.	Production reports, process description, information on the treatment methodology, delivery documents, invoices and contract with collecting point, weighbridge tickets			
02.06. Processing Unit - Additional Requirements						
02.06.001	Does the periodic production report or another relevant reporting contain the necessary information?	Type of sustainable raw material, quantities of sustainability attributes of the sustainable raw material; Conversion factors/yields; Type and quantity of sustainable product, including further sustainability attributes of product;	Reporting system, production reports, quality management system, sustainability declarations, other delivery documents, bookkeeping			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Type and quantity of co-products (if necessary for determining the allocation factor and not available from other sources); Quantities of wastes, residues, by-products, losses etc. (if necessary and not available from other sources); Production date (if necessary or dedicated batches need to be identified); Allocation factor (if not available from other sources); Declaration whether the default core life cycle emissions value or the actual core life cycle emissions value was applied	documentation, respective indication of certified material			
02.06.003	Is the processing unit able to actually process the feedstocks as indicated on the incoming sustainability declarations?	With this question it shall be confirmed that the processing unit is able and set up to process the materials that are stated on the delivery documents and sustainability declarations for incoming materials. This means it has to be confirmed if the technical requirements are in place to enable the required processing steps. Further, the necessary process inputs have to be available in the required quantities to enable the required processing steps.	Plant operation permit, production reports, information about process inputs, e.g. contracts or invoices, sustainability declarations and related delivery documents			
02.07. Co-processing - Additional Requirements						
02.07.001	Is the internal process of the co-processing facility adequately documented?	Information should include a brief process description, quantity of biomass and fossil feedstock (including hydrogen), the main products, co-products, residues and losses within the process, process flow diagrams, co-processing boundaries etc.	Relevant documentation			
02.07.002	Does the periodic production report or another relevant report contain the necessary information?	<ul style="list-style-type: none"> - Type of biomass feedstock - Quantities of biomass feedstock (in MJ) - Sustainability characteristics and claims of biomass feedstock (e.g. "ISCC Compliant") - Bio-content entering and leaving the co-processing facility - Type and quantities of biomass-derived product (based on bio-content attribution), including further sustainability characteristics and claims of product (e.g. "ISCC Compliant") - Type and quantities of co-products (if necessary for determining the allocation factor) 	Periodic reporting system			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<ul style="list-style-type: none"> - Quantities of wastes, residues, losses etc. (if necessary and not available from other sources) - Production date (if necessary or dedicated batches need to be identified) 				
02.07.003	Are the quantities of products declared as biomass-derived and sustainable since the previous audit available and consistent?	Identify the relevant quantities for the period since the previous audit from reporting and compare with quantities on delivery notes or calculation of bio-content in the output (please state the exact quantity under "findings").	Periodic reporting system	Please state the exact quantity:		
02.07.004	Is it ensured that different raw materials are kept separately in the bookkeeping?	Verify if different feedstocks/raw materials are kept separately within the bookkeeping.	Bookkeeping			
02.07.005	Is it ensured that the bookkeeping allows to uniquely identify and assign sustainability characteristics to individual (incoming and outgoing) batches of certified products?	Verify if individual batches can be uniquely assigned with sustainability characteristics (such as type of feedstock, quantity, country of origin/cultivation, life cycle emissions, waste/residue/by-product status, CORSIA compliance) based on the (received and issued) Sustainability Declarations or Proofs of Sustainability.	Bookkeeping, sustainability declarations received (delivery documents), Sustainability Declarations or Proofs of Sustainability issued			
02.07.011	If the bio-content is energetically determined, is it ensured that the procedure to determine the weighting factor was applied correctly?	Verify if the following procedure was followed to determine the weighting factor and the bio-content: <ul style="list-style-type: none"> · Determine typical amounts of all relevant sustainable and fossil inputs and outputs of co-processing · Multiply the quantities of different inputs (both material and utilities) with respective lower heating values of inputs to determine energy content of the inputs · Determine weighting factor of sustainable inputs by dividing energy content of biomass feedstocks by total energy content of all feedstocks · Apply weighting factor to outputs The bio-yield is calculated by dividing the amount of sustainable output in products, co-products by the amount of sustainable input.	Reports on quantities of different inputs and outputs, lower heating values, calculation methodology for weighting factor and sustainable yield.			
02.07.012	In case where the bio-content is determined through the efficiency/losses of a process, is it ensured that the procedure to determine the bio-content was applied correctly?	<ul style="list-style-type: none"> - Verify if the following procedure was followed to determine the bio-content: - In an experimental set up, determine the products and typical losses (water, off-gases, wastewater, solid residues) for varying biomass/fossil feedstock share 	Reports from experimental set ups or testing on quantities of different inputs, outputs and losses of varying bio/fossil input shares, calculation methodology for sustainable yield			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<ul style="list-style-type: none"> - Based on that, determine amounts of incoming biomass feedstock as well as output amounts and typical fractions of outputs for a 100% biomass-based process - Calculate total sustainable output by subtracting losses of the 100% sustainable process from the total sustainable input <p>The bio yield is calculated by dividing the amount of calculated sustainable output by the amount of sustainable input</p>				
02.07.013	If the bio-content is determined by ¹⁴ C analyses, is it ensured that the calculation has been performed correctly?	<p>Verify, whether the following approach was followed:</p> <ul style="list-style-type: none"> -Perform ¹⁴C analysis of the product steams for the known feedstock mix; either from actual commercial scale plant operations or at least pilot plants which are representative of the actual process. -Installations co-processing waste-based inputs (e.g. municipal solid wastes or tires), must apply ¹⁴C testing also for the inputs. -Verify whether ¹⁴C measurements have been repeated under different conditions (e.g. different shares of biomass-based inputs) in order to adapt overall bio-content for different biomass/fossil input ratios. - Bio-yield based on calibrated ¹⁴C results: Divide amount of bio-product according to ¹⁴C analysis by the amount of bio-based inputs according to ¹⁴C analysis 	<p>Periodic reporting system. Reports, documentation on the determination of the bio-content. Continuous ¹⁴C analyses for feedstock mixture of sustainable bio-based and fossil origin and respective product pool</p>			
02.07.015	Were the ¹⁴ C measurements to determine typical bio-content in products conducted based on one of the accepted methods (following ASTM D6866 or CEN/TS 16640 standards) and on one of the three accepted methods?	<p>Determine whether ¹⁴C measurements were conducted based on one of the following analytical methods.</p> <ul style="list-style-type: none"> -Accelerated Mass Spectrometry (AMS). - Liquid Scintillation Counting (LSC) <p>and they are in line with the ASTM D6866 or CEN/TS 16640 standards.</p> <p>Ensure if the selected ¹⁴C test method can reliably detect and quantify the bio-content.</p> <p>If under pilot/experimental conditions: verify if the process conditions (pressure, temperature, flow rate, catalyst etc..) of the pilot plant and the</p>	<p>¹⁴C analyses laboratory test results, Process diagram and assumptions for ¹⁴C analyses, if applicable "fuel measurement & sampling (FMS) regime"</p>			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		process conditions of the industrial scale co-processing unit are the same. If a fuel measurement & sampling (FMS) regime was applied at the start of a given process, check whether regime is legitimate.				
02.07.020	Has the economic operator reported on any inaccuracies in their measurements?	<ul style="list-style-type: none"> - Verify the documentation on the sampling and measurement regime. - Verify that a detailed documentation is available. - Indicate how "outliers" were considered and the measurements are plausible. - Verify the procedures/ guidelines for sampling/ measuring that the company has in place. 	<ul style="list-style-type: none"> - Documentation from test results on detection limits. Data on sampling/ measurement regime. - Documentation of outliers. - Details on the accuracy and precision of the testing method used 	Please indicate how inaccuracies were documented.		
02.07.021)	Did the economic operator ensure that the detection limit of the testing method selected effectively measure the expected share in the final fuel?	Verify if the detection limit of the testing method selected is sufficient to determine the bio-content. Verify information from the economic operator and the testing organisation.	Documentation from testing methods and results.			
02.07.022	Has the bio-content of the co-processing facility been determined correctly?	The bio-content has been determined: <ul style="list-style-type: none"> - Site-specific and - Process specific (i.e. for the process within a site, where the biomass-based input material is used). - Most preferably during daily operations or in a pilot/experimental setup (when not possible under specific test conditions). 	Reports on bio-yield determination and application in daily operation (internal reporting)			
02.07.023	Has the bio-content been applied correctly during daily operation?	Verify if the bio-content has been correctly applied for incoming sustainable biomass-based input materials. Where inputs and outputs are clearly linked (in time or physically) and thus amounts of in- and outputs can be assigned to each other, as an alternative to calculate the bio-yield it would be also possible to designate the share of sustainable bio-based energy content in the inputs directly to the outputs.	Reports on bio-yield, amount of bio-based input, amount of output produced, amount of output sold as bio-based.			
02.07.024	Has the respective bio-content been applied correctly to calculate the quantity/amount of outgoing biomass-derived products?	Verify if the bio-content is correctly applied to incoming biomass inputs to calculate the bio-content expected in the outputs.	Reports on bio-yield, amount of biomass-based input, amount of output produced, amount of output sold as bio-based.			
02.07.028	Was the credit for sustainable output to be transferred into the next mass balance period calculated correctly?	Check credit calculation based on above balancing calculation figures. Subtract B from A (=C) and compare with inventory level D of sustainable and non-sustainable material.	Credit C was calculated correctly. Transferred credit is equal to C, when C is equal to or smaller			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Only positive credits can be transferred into the next mass balance period. Credit is equal D if C is larger than D	than D; Credit is equal to D if C is larger than D			
03. Mass Balance						
03.01. General Requirements (to be completed for main and sample audits)						
03.01.001	Is it ensured that all relevant documentation is available and accessible for the verification of the mass balance?	<p>Check if all relevant documentation is available and accessible that is needed to verify the mass balance:</p> <ul style="list-style-type: none"> - List of sites that are covered under the certificate and require individual mass balances (e.g. external storage sites, dependent collecting points) - List of all inputs, outputs and inventory per site, including the description of the material handled. This list has to include both sustainable and non-sustainable materials, and if relevant, must also include fossil materials handled by the sites - Incoming and outgoing sustainability declarations - Conversion factors applied. In the case of waste/residues/by-products it is especially important to ensure that the conversion process was not modified to produce more waste, residues or by-products - Number of credits from previous period (if available) - Timeframe of mass balance periods. The start and end date of each mass balance period should be documented transparently. - Mass balance under other certification schemes used by the economic operator, if applicable <p>Note: In case of the certification of paper traders the mass balance refers to the sustainability declarations and contracts of the delivery of sustainable material.</p>	Start and end dates of mass balance periods, incoming and outgoing sustainability declarations, weighbridge tickets, conversion factor, list and amounts of inventory, list of external sites, contracts about deliveries of sustainable materials, etc.			
03.01.003	Is it ensured that each mass balance has a period of maximum three months?	Check that all mass balances have a period of maximum three months.	Start and end dates of the mass balance periods			
03.01.005	Are there are no gaps between mass balance periods?	Mass balance periods shall be continuous in time, i.e. gaps between mass balance periods shall not occur. Even for periods in which no movement of sustainable material occurs, mass balances have to be kept.	Start and end dates of the mass balance periods			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
03.01.006	Are the start and end dates of the mass balance periods clearly documented?	The start and end date must be clearly documented. Note: The start and end date of the mass balance periods shall be aligned with the four quarters of the year. Alternatively, economic operators may use the economic year that they use for bookkeeping purposes or another starting point provided that this choice is clearly indicated and applied consistently. Any changes in the starting date of a mass balance period must be clearly documented by the economic operator and must be reported to the certification body before the adjustment.	Start and end dates of the mass balance periods, communication to certification body in case of changes to the starting date			
03.01.007	Are the mass balances kept strictly site specific?	Verify if the mass balances are operated at the level of a geographical location, logistical facility or interconnected infrastructure (e.g. transmission or distribution infrastructures) with precise boundaries within which the materials can be mixed. This also applies to the mass balances that must be kept for external storage facilities or dependent collecting points.	Mass balances with indication for which site they are kept, list of external storage facilities and/or dependent collecting points, if applicable			
03.01.008	Were the mass balances calculated correctly?	For materials that cannot be considered being part of a mixture separate mass balances have to be kept (see above). If the system user is certified for multiple scopes, mass balances should be kept for each scope separately. Indicate in "Findings" which mass balance period(s) (beginning and end date of the period) were verified during the audit. Indicate at least one (reproducible) transaction which has been verified (audit trail). Conduct respective control calculation based on the respective reporting: Determination of A (available sustainable material): Add the quantity of sustainable material in stock (at the beginning of the period) and the incoming sustainable material for the entire period. Multiply this sum with the conversion factor for this period (applicable for processing units)	Result B is equal or smaller result A	Indicate the mass balance period(s) (beginning and end date of the period) verified during the audit. Indicate at least one verified (reproducibly) transaction (audit trail):		

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<p>Determination of B (sustainable output): Determine the quantity of outgoing sustainable products during this period.</p> <ul style="list-style-type: none"> - Result B has to be equal to or smaller than result A <p>Also individually check if separate mass balances are kept for materials with different sets of sustainability characteristics (if applicable).</p>				
03.01.012	Was the credit for sustainable material to be transferred into the next mass balance period calculated correctly?	<p>Only positive credits equal to or smaller than physical stock can be transferred into the next mass balance period.</p> <p>Check credit calculation based on above mass balance calculation figures.</p> <ul style="list-style-type: none"> - Credit C = A – B: Subtract B from A <p>Compare result C with inventory level D of sustainable and non-sustainable material at the end of the mass balance period. It is only possible to transfer the amount of credits C into the next mass balance period as physical material D (sustainable and non-sustainable) is in stock.</p> <p>Only positive credits can be transferred into the next mass balance period.</p> <p>Producers, traders and processors of biomethane generally do not store the gas in the caverns but use the gas grid (transport) for storing. In these cases, the limitation of sustainable credit transfer to physical "inventory" at the location shall not be applied.</p>	<p>Credit C was calculated correctly.</p> <p>Transferred credit is equal to C, if C is equal to or smaller than D; Credit is equal to D if C is larger than D</p>			
03.01.015	Is the quantity of output material declared as sustainable since the previous audit available and consistent?	Identify the relevant quantities for the period since the previous audit from reporting and compare the quantities on sustainability declarations, proofs of sustainability and in the mass balance calculation.	Delivery documents, sustainability declarations, contracts, mass balance			
03.01.017	Is it ensured that different raw materials are kept separately in the mass balance?	Verify if different raw materials are kept separately within the mass balance calculation (raw material specific mass balance).	(Raw material specific) Mass balance			
03.01.019	Is it ensured that the mass balance enables sustainability characteristics to be identified and uniquely assigned to individual (incoming and outgoing) batches?	Verify if individual batches can be uniquely assigned with sustainability characteristics (such as type of feedstock, quantity, country of origin/cultivation, life cycle emissions, waste/residue/by-product status) based on the	Mass balance calculation, sustainability declaration received (delivery documents), sustainability declarations or Proofs of Sustainability issued			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		(received and issued) sustainability declarations or Proofs of Sustainability.				
03.01.025	Is it ensured that sustainable material was physically received at the site for which the mass balance is kept?	Verify if the amount of sustainable material that is included in the mass balance was physically received at the site for which the respective mass balance is kept.	Sustainability declarations, delivery documents, weighbridge tickets, etc.			
03.01.026	Is it ensured that no multiple accounting of sustainable material occurs (i.e. selling incoming sustainable material more than once with the same sustainability characteristics)?	<p>Compare total incoming raw material (sustainable and non-sustainable) and the total amount declared as sustainable.</p> <p>In case more than one certification system is used, control mass balance (and if necessary, the supporting delivery documents, Proofs of Sustainability, traceability databases, etc.) of other certification systems.</p> <p>Verify that material is not declared as sustainable under more than one system.</p> <p>Verify that the total amount of sustainable output under all certification schemes combined, matches the amount of sustainable input.</p> <p>Check if biogas/biomethane is sold into other markets with the option of further incentive schemes (e.g. biomethane for heating). If yes, check if the operation unit is taking part in other incentive scheme focusing on benefits for environmental attributes.</p> <p>Check if any environmental attributes like "sustainable", "certified", "bio-based", etc. are assigned to other volumes of non-sustainable, fossil, renewable or other gases.</p>	<p>Mass balance under all sustainability certification systems, reporting system, delivery documents, Proofs of Sustainability, databases.</p> <p>For gaseous biomass: The environmental attributes associated with the sustainable output are not claimed twice.</p>			
03.01.031	Applicable for audits conducted with reasonable assurance: Is it ensured that sufficient data has been gathered and investigated during the audit to obtain a reasonable level of assurance regarding mass balance requirements?	Ensure that the sampled document checks allow for Reasonable Assurance. Reasonable assurance implies a reduction in the risk to an acceptably low level as the basis for a positive form of expression such as "in our opinion, the entity has complied, in all material respects, with the relevant requirements"(see ISCC EU System Document 201 "System Basics").	Mass balance information and supportive documents			
03.02. Processing Unit – Additional Requirements						
03.02.001	Is the conversion factor calculated correctly for all types of sustainable material processed?	A conversion factor describes the change in quantity of a specific material that occurs due to processing of the respective material at a specific	Conversion factor, amounts of input and output, production reports, process descriptions, etc.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<p>site. This means that conversion factors and the resulting changes of quantities have to be site-specific and product-specific. Conversion factors are based on actual data (e.g. processing or production data).</p> <p>The conversion factor of a specific product for a certain period is defined as follows: $C (\%) = A_o/A_i * 100$ C: Conversion factor A_i: Amount of the process input material A_o: Amount of output yielded by the internal process based on input A_i</p> <p>For mass balance calculations the conversion factor must be as up-to-date as possible, e.g. reflect the production during the previous mass balance period. For life cycle emissions calculations the yearly average of the conversion factor may be applied.</p> <p>Also see ISCC CORSIA document 203</p>				
03.02.010	Has the respective conversion factor been taken into account for each outgoing product?	<p>Verify if the conversion factor has been taken into account correctly for each product, i.e. that the size of the batches of the outgoing products has been adjusted by applying the respective conversion factor.</p> <p>The amount of sold or withdrawn sustainable products within one period should not be larger than the product of the amount A_i going into the process multiplied by the conversion factor C.</p> <p>The allocation of sustainability characteristics to outgoing batches is limited by the conversion factor relevant for the biofuel related supply route.</p> <p>Example: An oil mill is converting rapeseed into rapeseed oil and rapeseed meal. If the oil yield (i.e. the conversion factor for the biofuel related supply route) is 40%, then for 1000 tons of rapeseed input material the sustainability characteristics can be allocated to 400 tons of the rapeseed oil output. It is not possible to assign additional credits from the 600 tons of rapeseed meal to the oil.</p> <p>Also see ISCC CORSIA document 203</p>	Conversion factor, amount of input, amount of output produced, description of product groups			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
03.02.018	Is it ensured that sustainability credits are allocated equally to all products and co-products according to the conversion factor?	Verify the allocation factor and if sustainability credits are allocated correctly.	Allocation factor, allocation, mass balances			
03.02.019	Is it ensured that the production capacity and the produced amounts of sustainable and non-sustainable material are plausible?	Verify if the production capacity and the produced amounts of sustainable and non-sustainable material are plausible.	Plant operation procedure, QM system, production reports, 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)						
04.01.001	Is it ensured that only material is declared as sustainable that was received as sustainable and that the sustainability characteristics for the outgoing material comply with the sustainability characteristics of the incoming material?	Check documents for incoming and outgoing deliveries.	Delivery documents, sustainability declarations			
04.01.002	Are the relevant sustainability characteristics that shall be segregated included in the relevant documents and processes of the company?	<p>Check if the company has clearly defined and documented, which sustainability characteristics shall be segregated. Sustainability characteristics include but are not limited to:</p> <ul style="list-style-type: none"> - Raw material - Country of origin of the raw material - Status of the raw material: - "The raw material complies with the sustainability criteria according to ISCC CORSIA Document 202" (applicable to biomass from agricultural, aquaculture, fisheries and forestry including residues from agricultural, aquaculture, fisheries and forestry residues), - "The raw material meets the definition of waste, residue or by-product according to ISCC CORSIA document 201-1 (applicable to waste, residues and by-products and products produced from waste, residues and by-products) - Life cycle emission value <p>Verify if the segregated sustainability characteristics are stated clearly and correctly on the incoming and outgoing sustainability declarations.</p>	Bookkeeping, process descriptions, delivery documents, sustainability declarations			
04.01.003	Is the quantity of output material declared as segregated sustainable since the previous audit available and consistent?	Identify the relevant quantities for the period since the previous audit from reporting and compare the quantities on delivery notes or bookkeeping.	Delivery documents, sustainability declarations, contracts			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
04.01.004	Is it ensured that segregated sustainable material is not mixed with non-sustainable material?	Conduct on-site audits in order to verify whether physical segregation (either via parallel processes or sequential processes) seems reasonable and appropriate. Verify if sustainable and non-sustainable materials are kept physically segregated and are not mixed physically.	Spot checks, technical infrastructure and processes for segregation available quantities identified and consistent			
04.01.006	Is it ensured that the sustainability characteristics that shall be segregated are kept separately in the bookkeeping?	Verify if different segregated sustainable materials are kept separately in the bookkeeping.	Bookkeeping			
04.01.007	Is it ensured that the bookkeeping allows to uniquely identify and assign sustainability characteristics to individual (incoming and outgoing) batches?	Verify if individual batches can be uniquely assigned with sustainability characteristics (such as type of feedstock, quantity, country of origin/cultivation, life cycle emissions, waste/residue/by-product status) based on the (received and issued) sustainability declarations or Proofs of Sustainability.	Bookkeeping, sustainability declaration received (delivery documents), sustainability declarations or Proofs of Sustainability issued.			
04.01.008	Is it ensured that no multiple accounting of segregated sustainable material occurs (i.e. declaring incoming sustainable material more than once with the same sustainability characteristics)?	Compare total incoming raw material (sustainable and non-sustainable) and the total amount declared as sustainable. In case more than one certification system is used, control mass balance (and if necessary, the supporting delivery documents, Proofs of Sustainability, traceability databases, etc.) of other certification systems. Verify that material is not declared as sustainable under more than one system. Verify that the total amount of sustainable output under all certification schemes combined, matches the amount of sustainable input. Check if biogas/biomethane is sold into other markets with the option of further incentive schemes (e.g. biomethane for heating). If yes, check if the operation unit is taking part in other incentive scheme focusing on benefits for environmental attributes. Check if any environmental attributes like "sustainable", "certified", "biobased", etc. are assigned to other volumes of non-sustainable, fossil, renewable or other gases.	Quantities received under all sustainability certification systems, reporting system, delivery documents, Proofs of Sustainability, databases. For gaseous biomass: The environmental attributes associated with the sustainable output are not claimed twice.			
04.02. Processing Unit - Additional Requirements						

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
04.02.001	Is the conversion factor calculated correctly (for all types of sustainable material processed)?	Divide amount of main product by the amount of all processed raw materials and multiply with 100.	Conversion factor calculated correctly and applied to input and products			
04.02.002	Has the respective conversion factor been applied to calculate the amount of each outgoing product?	Verify if the conversion factor has been applied correctly for each product.	Conversion factor, amount of input, amount of output produced			
04.02.003	Is it ensured that the production capacity and the produced amounts of sustainable and non-sustainable material are plausible?	Verify if the production capacity and the produced amounts of sustainable and non-sustainable material are plausible.	Plant operation procedure, QM system, production reports			
05. Life Cycle Emissions						
05.00. General						
05.00.001 (added)	If default values are used: Is their use in line with the CORSIA and ISCC CORSIA requirements ?	<p>Verify that the System User applies default core life cycle emissions values and/or default ILUC emissions values that fit with the pathway and process of the System User. The default values used have to fit in terms of</p> <ul style="list-style-type: none"> - Feedstock (e.g., rapeseed) - Conversion process/pathway (e.g., HEFA) - Pathway specifications, if applicable (e.g., standalone or integrated conversion design) - ILUC region (e.g., rapeseed must be cultivated in country X) <p>Verify that the use of default values still results in the total life cycle emissions factor meeting the required life cycle emissions savings of at least 10% compared to the fossil jet baseline (= fossil comparator) of 89 g CO₂eq/MJ.</p> <p>If the System User's pathway and process do not match and fulfill the requirements, the application of the default value is not possible.</p>	<p>ISCC CORSIA 205 document – Annex with default values, compare values with the default values as published in the ICAO Document "CORSIA Default Life Cycle Emissions Values for CORSIA Eligible Fuels"</p> <p>System User's documentation of life cycle emissions values used, layout plant, on-site verification if needed (e.g., with regard to compliance with pathway specifications)</p>			
05.00.002	If actual values are used: Is the Technical Report available and complete ?	<p>Verify whether the Technical Report includes the following information, as applicable to the scope of certification of the System User:</p> <p>a) GHG emissions by life cycle step within the scope of certification, broken out by GHG</p>	Documentation of calculations, input data used for the calculation, Technical Report (for the detailed contents of the Technical Report please see ISCC			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<p>emission species and aggregated in CO₂e (100 year GWP). See ISCC CORSIA 205 document, chapter 4, for all life cycle steps relevant under ISCC CORSIA.</p> <p>b) The LCA inventory data by life cycle step within the scope of certification, including all energy and material inputs. For life cycle steps 1-4, the inventory data are to be provided per mass of feedstock, for the other steps per total fuel energy yield (MJ of fuel).</p> <p>c) Emission factors used for calculating GHG emissions associated with energy and material inputs, including information about the source for the emission factors.</p> <p>d) All relevant feedstock characteristics within the scope of certification, such as, for example, agricultural yield, lower heating value, moisture content, the content of sugar, starch, cellulose, hemicellulose, lignin, vegetable oil, or any other energy carrier (as applicable to feedstock of interest).</p> <p>e) Quantities for all final and intermediate products, per total energy yield.</p> <p>f) If Municipal Solid Waste (MSW) is being used as a feedstock, then all relevant data required for the calculation of landfill emissions credits and recycling emissions credit must be disclosed according to the MSW crediting methodology in ISCC CORSIA 205 document, chapter 8.</p>	CORSIA 205 document, chapter 5.1)			
05.00.003	If actual values are used: Were the correct global warming potentials (GWP) used to calculate the carbon dioxide equivalent (CO ₂ e) emissions of CH ₄ , N ₂ O and non-biogenic CO ₂ for all activities relevant to the certification scope of the System User?	Verify whether the CO ₂ e values for CH ₄ and N ₂ O are based on the Fifth Assessment Report of the Intergovernmental Panel on Climate Change (28 and 265, respectively). Only non-biogenic CO ₂ emissions from fuel combustion shall be included in the calculation of CO ₂ e emissions.	ISCC CORSIA 205 document			
05.02. Processing Units						
05.01.001	If actual values are used: Is it ensured that the life cycle emissions values for incoming materials comply with ISCC CORSIA requirements?	Check which elements of the calculation formula were provided as actual life cycle emissions values for the incoming materials. Verify if actual life cycle emissions values were provided in kg CO ₂ eq/ mt	Documentation of the life cycle emissions value. Compare value with the values in ISCC CORSIA document 205 and			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		for life cycle steps 1-4 (see ISCC CORSIA document 205) of incoming material and per total fuel energy yield (MJ of fuel) for the other steps. If not provided per dry-ton product calculation of kg CO ₂ eq per dry-ton shall be based on the moisture content measured after delivery, or if this is not known, on the maximum value allowed by the delivery contract. Verify that on the sustainability declaration of the supplied input, the emissions are reported as actual value (in kg CO ₂ eq per dry-ton). Information about upstream processing unit are available and can be verified by the auditor (e.g. palm oil: Information on methane capture methodology of oil mill).	the ICAO document "CORSIA Methodology for Calculating Actual Life Cycle Emissions Values"			
05.01.02	Emissions of the incoming material: Has no aggregation of different life cycle emissions values for incoming materials taken place within the bookkeeping documents, even if the raw material is of the same kind and from the same origin?	Verify incoming batches in bookkeeping documents for their respective life cycle emissions values. Note that the highest life cycle emission value (of the least performing batch) can also be used for the entire input (if other sustainability characteristics are identical).	Files with life cycle emissions calculations (databases, excel files, etc.) Highest life cycle emissions value for all batches has been used, or verification that no aggregation/averaging of life cycle emissions values took place.			
05.01.003	Life cycle emissions information on sustainability declaration of the incoming and outgoing materials of the last year: Have the life cycle emissions values been stated correctly on the sustainability declarations for incoming raw materials and outgoing products?	Verify whether GHG values were reported on the sustainability declaration for the different life cycle steps (if applicable): (1) production at source (2) conditioning at source (3) feedstock processing and extraction (4) feedstock transportation to processing and fuel production facilities (5) feedstock-to-fuel conversion processes (6) fuel transportation and distribution; and (7) fuel combustion in an aircraft engine. If default values were used, verify if correct statements were made (e.g. "Use of default value"). If actual life cycle emissions values were used, verify if they were provided in kg CO ₂ eq per dry-ton main product including: - All upstream emissions and allocations up to and including the unit issuing the delivery note	Delivery notes, sustainability declarations, internal reporting, mass balance			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		- Means of transport and transporting distance, if relevant.				
05.01.004	Has the data basis for the life cycle emissions calculation of upstream transport been determined correctly?	Verify whether the following input data has been gathered correctly on-site and is plausible: - Mode of transport - Weighted average transport distance loaded and unloaded per mode of transport - Total amount of transported raw material per mode of transport - Feedstock Factor (ratio of dry-ton raw material (input) required to make one dry-ton output product) - Allocation Factor (relation of the total energy content of the main output-product to the total energy content of all products, including co-products). Verify whether the following data gathered from literature or databases fulfills ISCC requirements (shall be based on ISCC CORSIA document 205 or other official sources if available or if not available shall be based on other literature or database sources): - Fuel consumption loaded - Fuel consumption unloaded - Emission factor fuel OR - Emission factor transport type	Internal reporting system, information from suppliers or transporters and documentation regarding unloaded distances. Searates.com or other websites for distance calculation. Documentation of information, sources and publication date as far as the data is from literature or database sources. Transparent documentation of source			
05.01.005	Have life cycle emissions of the upstream transport from the supplier to the company been correctly calculated?	Verify whether upstream transport emissions have been correctly calculated. Life cycle step (4) "feedstock transportation to processing and fuel production facilities" includes all transport-related emissions from the feedstock producer (farm/plantation or point of origin) to the processing unit producing the final CEF (CORSIA eligible SAF).	Transparent documentation of calculations and results			
05.01.006	Is the individual calculation for life cycle step 3 and/or life cycle step 5 up to date and based on consistent data?	Verify if the time period of the calculation is clearly defined and covers 12 months. Verify if the time period of the data used for the calculation is consistent with the calculation period. If for certain input data up to date values are not available, older data can be used if still representative. The life cycle emissions calculation shall be as up to date as possible and represent the previous 12	Life cycle emissions calculation: Indicate for which period the life cycle emissions calculation has been conducted:	Please indicate for which period the life cycle emissions calculation has been concluded:		

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		months (if possible). If the calculation does not represent the previous 12 months, the maximum deviation shall be continuously reduced to achieve a maximum deviation of two months.				
05.01.007	Have feedstock factors been correctly calculated, so that emissions of incoming raw material can be converted into emissions of outgoing products?	<p>Verify whether the correct calculation formula for the feedstock factor has been applied:</p> <ol style="list-style-type: none"> 1. Intermediates: Raw material needed to produce one dry-ton intermediate (dry-ton input/dry-ton output) 2. Final products: Taking into account energy content (LHV) of input- and output material: MJ raw materials needed to produce 1 MJ of CEF <p>Verify whether the following input data have been gathered correctly on-site and are plausible:</p> <ul style="list-style-type: none"> - Calculation period - Amount of main product produced in calculation period - Amount and type of raw material consumed during calculation period - In case of CEF: Energy content of raw material and CEF 	Reporting of incoming and outgoing material, conversion rates, delivery documents, process description ISCC EU 205 document: Standard LHV			
05.01.008	Has the data basis for life cycle emissions calculation of life cycle step 3 and/or life cycle step 5 been determined correctly for the calculation period?	<p>Emissions from processing, ep, shall include emissions from the processing itself; from waste and leakages; and from the production of chemicals or products used in processing including the CO₂ emissions corresponding to the carbon contents of fossil inputs, whether or not actually combusted in the process. Emissions from processing shall include emissions from drying of interim products and materials where relevant.</p> <p>Verify whether the following input data has been gathered correctly on-site and is plausible. Check if information of production report is consistent with the data:</p> <ul style="list-style-type: none"> - Calculation period - Amount of main-products and co-products - Amount of process-specific inputs - Diesel or other fuel consumption - Electricity consumption and source of electricity (public grid, own process) 	<p>Production report, reporting of outgoing material, flow meters, plant layout and process descriptions, meters and corresponding documentation, invoices.</p> <p>Transparent and complete documentation of information, sources and publication date as far as the data is from literature sources or databases.</p>	Please indicate how steam and heat are produced (e.g. CHP with natural gas): Indicate what type of electricity source has been used (e.g. national grid):		

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<ul style="list-style-type: none"> - Heat consumption, fuel for heat production and type of heating system - Amount of wastes (e.g. palm oil mill effluent (POME), wastewater) - Moisture content of main output-product Do the emission factors taken from databases and literature comply with the ISCC requirements and does the input data fit the process (e.g. emission factor of heat production fits fuel and type of heating system, correct units)? Data shall be based on ISCC EU 205 or other official sources (if available), or if not available shall be based on other literature sources. For emission factors used from other literature sources than ISCC EU 205 it shall be guaranteed that direct and indirect emissions were included (e.g. emissions of burning of process material and all upstream emissions). The use of alternative values must be duly justified. In case alternative values are chosen, this must be flagged up in the documentation of the calculations in order to facilitate the verification by auditors.				
05.01.009	If methane capture devices have been used, is it ensured that they are in good condition?	Verify the conditions of methane capturing devices on-site, e.g. with respect to leakages. Verify maintenance procedures, producer manuals, and other relevant documentation.	On-site inspection and verification of device and its condition (e.g. leakages). Documentation of state-of-the-art technology and maintenance in producer manuals, service reports etc. Documents, control lists of regular revision of the device.			
05.01.010	Was the sum of emissions of the processing unit correctly calculated?	Verify whether the calculation of life cycle emissions for conversion was conducted according to the formula and if all relevant emissions (from raw material, upstream transport, own process emissions) have been included.	Transparent documentation of calculations and results.			
05.01.011	Was the allocation (if relevant) of emissions and the allocation factor calculated correctly?	Energy allocation shall be used to assign emissions burdens to all co-products in proportion to their contribution to the total energy content (measured as lower heating value) of the products and co-products. CO ₂ e emissions shall not be	Documentation of all input data in production reports etc. Transparent and complete documentation of information, sources and publication date as	Please indicate relevant co- products, to which emissions have been allocated:		

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<p>allocated to waste, residues and by-products that result from the CEF supply chain of interest.</p> <p>Verify whether the allocation of emissions is allowed (no allocation to waste, residues or by-products) and if yes, did take place. Please note that allocation is</p> <ul style="list-style-type: none"> - Mandatory for co-products (which are designated on the certificate) based on energetic value - Forbidden for wastes, residues and by-products. <p>Verify whether the following input data has been gathered correctly on-site and is plausible:</p> <ul style="list-style-type: none"> - The yearly yields for main- and co-products - Water content of co-product and main product. <p>Verify whether the following data gathered from literature or databases fulfils ISCC requirements:</p> <ul style="list-style-type: none"> - Lower heating values (LHV) for main and co-products - If available and appropriate, LHV from ISCC EU 205 shall be used. Otherwise official data sources or if not available at all, laboratory results might be used. <p>Verify whether the calculation of allocated life cycle emissions was conducted according to the methodology of ISCC CORSIA document 205.</p>	<p>far as the data is from literature sources or databases. If not available in literature, direct measuring by a laboratory might also be appropriate. Evidence of correct analysis.</p> <p>Transparent documentation of calculation, formulas, all input data and results.</p>			
05.01.012	<p>If processing unit is the producer of the final CORSIA eligible fuel (CEF): Did the system user take into account emissions from downstream fuel transportation and distribution (life cycle step 6)?</p>	<p>Life cycle step (6) includes all transport-related emissions from the processing unit producing the final CEF up to the point of uplift of the CEF (i.e., airport).</p> <p>Indicating emissions for life cycle step (6) can be based on actual or default values.</p> <p>If emissions for life cycle step (6) are calculated as actual value, verify whether the following input data have been gathered correctly and are plausible:</p> <ul style="list-style-type: none"> - Mode of transport - Average transport distance loaded and unloaded per each mode of transport - Total amount of transported raw material per each mode of transport <p>Verify whether the following data gathered from literature fulfils ISCC requirements:</p>	<p>Internal reporting system, information from suppliers or transporters and documentation regarding unloaded distances. Searates.com or other websites for distance calculation.</p> <p>Documentation of information, sources and publication date as far as the data is from literature or database sources.</p> <p>Transparent documentation of source</p>			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<ul style="list-style-type: none"> - Fuel consumption loaded - Fuel consumption unloaded - Emission factor fuel OR - Emission factor transport type Emissions for life cycle step (6) can also be given as default values. In this case, the default value should correspond to the default value indicated for the respective fuel pathway in the CORSIA Supporting Document. ⁶				
05.01.013	If processing unit is the producer of the final CORSIA eligible fuel (CEF): Did the system user take into account emissions from fuel combustion in an aircraft engine (life cycle step 7)?	Please note that for life cycle step 7, only non-biogenic CO ₂ emissions from fuel combustion must be included in the calculation of CO ₂ e emissions.	Transparent documentation of calculations and results.			
05.01.014	If processing unit is the producer of the final CORSIA eligible fuel (CEF): Has the appropriate ILUC value been added in order to generate the total life cycle emissions value?	Verify whether the appropriate ILUC value has been added in order to generate the total life cycle emissions value. The ILUC value must be gathered from the ICAO Document "CORSIA Default Life Cycle Emissions Values for CORSIA Eligible Fuels" or from the Annex of ISCC CORSIA document 205. If material is certified under the ISCC CORSIA low LUC risk approach, an ILUC value of zero can be used instead.	Transparent documentation of calculations and results.			
05.01.015	If processing unit is the producer of the final CORSIA eligible fuel (CEF): If the DLUC value exceeds the default ILUC value, has the default ILUC value been replaced with the DLUC value?	Verify whether the DLUC emissions value for a CEF exceeds the default induced land use change (ILUC) value for that CEF. If yes, the DLUC value will need to replace the default ILUC value for that CEF volume.	Comparison of default ILUC value as given by ICAO to calculated DLUC value (if DLUC value is available).			
05.01.016	If processing unit is the producer of the final CORSIA eligible fuel (CEF): Were the total life cycle emissions in gCO ₂ e per MJ and life cycle emissions saving potentials been calculated correctly?	The unit of the total life cycle emissions value is grams of CO ₂ e per megajoule of fuel produced and combusted in an aircraft engine, in terms of LHV (gCO ₂ e/MJ). Core LCA value + ILUC LCA value = Lsf (total life cycle emissions value) (in gCO ₂ e/MJ) Verify whether the:	Documentation of all input data in production reports etc. Transparent and complete documentation of information, sources and publication date as far as the data is from literature sources or databases.			

⁶ Please see Part II in the CORSIA Supporting Document, accessible via https://www.icao.int/environmental-protection/CORSIA/Documents/CORSIA_Eligible_Fuels/CORSIA_Supporting_Document_CORSIA%20Eligible%20Fuels_LCA_Methodology_V5.pdf

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<p>- Correct fossil comparator according to ISCC CORSIA document 205 was selected</p> <p>- Conversion from kg CO₂eq per dry-ton main product into emissions per MJ took place by using correct and verifiable heating values</p> <p>Verify whether the calculation of final LCA value and saving potentials was conducted according to the methodology of ISCC CORSIA document 205.</p> <p>Verify whether life cycle emissions savings comply with requirements of CORSIA and achieve the minimum savings threshold:</p> <p>- 10 % compared to the baseline life cycle emissions values for aviation fuel on a life cycle basis</p>	Transparent documentation of calculation, formulas, all input data and results.			
05.02. First Gathering Point, Central Office and Collecting Point Requirements						
05.02.001	If actual values are used: Is it ensured that the life cycle emissions values for incoming materials comply with ISCC CORSIA requirements?	Verify that unit is kg CO ₂ eq per dry-ton main product. Calculation of kg CO ₂ eq per dry-ton shall be based on the moisture content measured after delivery, or if this is not known, of the maximum valued allowed in the delivery contract.	Documentation of life cycle emissions value			
05.02.002	Emissions of the incoming material: Has no aggregation of different life cycle emissions values for incoming raw materials taken place within the bookkeeping, even if the raw material is of the same kind and from the same origin?	Verify incoming batches in bookkeeping documents for their respective life cycle emissions values. Note that the highest GHG emission value (of the least performing batch) can also be used for the entire input (if other sustainability characteristics are identical).	Files with life cycle emissions calculations (databases, excel files, etc.) Highest life cycle emissions value for all batches has been used, or verification that no aggregation/ averaging of life cycle emissions values took place			
05.02.003	Have the life cycle emissions information on sustainability declarations for outgoing products of the previous certification period been stated correctly?	Verify whether separated life cycle emissions information was reported on the sustainability declarations for the different life cycle steps: (1) production at source (2) conditioning at source (3) feedstock processing and extraction (4) feedstock transportation to processing and fuel production facilities If actual life cycle emissions values were used, verify if they were provided in kg CO ₂ eq per dry-ton main product.	Delivery notes, sustainability declarations, internal reporting, mass balance			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
05.02.004	If First Gathering Point or group central office conducted the individual calculation for the supplying farmers:	Options to conduct individual life cycle emissions calculation for farmers: - Individual calculation for each farmer - Individual calculation for whole group if requirements for group certification are fulfilled (i.e. similar production systems) Data basis for group calculation of life cycle emissions is based on a sample (square root of all farmers belonging to a group). Sample takes into account different crops, regional specifics, size of individual farms and is risk based. The highest life cycle emissions value can be used for the whole group.	life cycle emissions calculation, production reports of sampled farmers			
05.02.005	Has the data basis for the life cycle emissions calculation of upstream transport been determined correctly?	Verify whether the following input data have been gathered correctly and are plausible: - Mode of transport - Average transport distance loaded and unloaded per mode of transport - Total amount of transported raw material per mode of transport. Verify whether the following data gathered from literature or databases fulfills ISCC requirements (shall be based on ISCC CORSIA document 205 or other official sources if available or if not available shall be based on other literature or database sources): - Fuel consumption loaded - Fuel consumption unloaded - Emission factor fuel, OR - Emission factor transport type	Internal reporting system, information from suppliers or transporters and documentation regarding unloaded distances. Searates.com or other websites for distance calculation. Documentation of information, sources and publication date as far as the data is from literature or database sources. Transparent documentation of sources.			
05.02.006	Have life cycle emissions of the upstream transport of sustainable feedstock from the supplier to the company been correctly calculated?	Verify whether transport emissions have been correctly calculated. Please note that the transport emissions from farms/plantations and points of origin to first gathering points and collecting points are to be accounted for under life cycle step 4 "feedstock transportation to processing and fuel production facilities".	Transparent documentation of calculations and results			
05.02.007	For First Gathering Points and Central Offices of Farms:	In the event of land use conversion after 1 January 2008, as defined based on the Intergovernmental Panel on Climate Change (IPCC) land categories,	Remote sensing tools, DLUC calculation, DLUC methodology in ISCC CORSIA 205 document			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	In the event of land use conversion after 01 January 2008, were emissions from direct land use change (DLUC) calculated correctly ?	<p>direct land use change (DLUC) emissions must be calculated.</p> <p>Verify that the System user has calculated DLUC emissions in accordance with the DLUC methodology under ISCC CORSIA, as laid out in ISCC CORSIA 205 document, chapter 7.</p> <p>Please note that certain types of land are excluded from land use conversion under CORSIA (please see ISCC CORSIA 202 document for more details).</p>				
05.02.008	For Collecting Points: If an Avoided Landfill Emissions Credit (LEC) for CEF derived from Municipal Solid Waste (MSW) feedstock is claimed, was the credit calculated correctly?	The analysis to calculate these emission credits values shall be documented in a technical report citing fully the data sources, such that the results are replicable and use the most recent data available. The technical report must also demonstrate that the emission credits claimed are permanent; directly attributable to the SAF production; exceed any emissions reductions required by law, regulation or legally binding mandate; avoid double counting (including double issuance or double claiming) of such credits; and exceed emissions reductions that would otherwise occur in a business-as-usual scenario. ⁷ Verify whether the calculation follows the methodology described in ISCC CORSIA 205 document, chapter 8.1.	Documentation of calculations, input data used for the calculation, Technical Report, methodology for avoided landfill emissions credits as specified in ISCC CORSIA 205 document, chapter 8.1			
05.02.009	If a Recycling Emissions Credit (REC) for CEF derived from Municipal Solid Waste (MSW) is claimed, was the credit calculated correctly?	The analysis to calculate these emission credits values shall be documented in a technical report citing fully the data sources, such that the results are replicable and use the most recent data available. The technical report must also demonstrate that the emission credits claimed are permanent; directly attributable to the SAF production; exceed any emissions reductions required by law, regulation or legally binding mandate; avoid double counting (including double issuance or double claiming) of such credits; and exceed emissions reductions that would otherwise occur in a business-as-usual	Documentation of calculations, input data used for the calculation, Technical Report, methodology for avoided landfill emissions credits as specified in ISCC CORSIA 205 document, chapter 8.2			

⁷ Please note: Until additional requirements and guidance have been developed to resolve concerns regarding double counting for CEF, after the subtraction of credits, the total Lsf value cannot be smaller than 0 g CO₂e/MJ.

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		scenario. ⁸ Verify whether the calculation follows the methodology described in ISCC CORSIA 205 document, chapter 8.2.				
05.03. Trader, Trader with Storage, Storage Facilities and Logistic Centre Requirements						
05.03.001	Do the life cycle emissions information on the incoming and outgoing sustainability declarations correspond?	Trader and storage facilities do not determine or calculate life cycle emissions. They have to forward the emissions information as received from their supplier. The emissions information on incoming and outgoing sustainability declarations have to therefore correspond. Note that also the highest life cycle emissions value (of the least performing batch) can also be used for different batches but only if the other sustainability characteristics are identical (see below).	Incoming and outgoing sustainability declarations			
05.03.002	Were life cycle emissions from transport of the sustainable product from the supplier to the recipient taken into account?	In case of individual calculation: The value for transport must be forwarded as received on incoming sustainability declarations (in kg CO ₂ eq per dry-ton) together with information of transport (distance and means of transport) to the receiving operational unit. Note: Storage facilities and traders with storage do not calculate any life cycle emissions for transport. Only forwarding of necessary information required	Information on outgoing sustainability declarations			
05.03.003	Were the information on life cycle emissions from transport of the sustainable product from the supplier to the recipient forwarded correctly? (Only applicable in case of individual calculation)	Not necessary if default values are used. In case of individual calculation of emissions from transport: Note: Storage facilities, traders and traders with storage do not calculate own life cycle emissions for transport. On outgoing sustainability declarations the value for transport emissions must be forwarded as received from the supplier on incoming sustainability declarations (in kg CO ₂ eq per dry-ton). Relevant transport information (means of	Incoming and outgoing outgoing sustainability declarations, delivery documents, contracts			

⁸ Please note: Until additional requirements and guidance have been developed to resolve concerns regarding double counting for CEF, after the subtraction of credits, the total Lsf value cannot be smaller than 0 g CO₂e/MJ.

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<p>transport and transport distance) from the upstream transport (i.e. from the supplier to the trader/storage location) must be added to the outgoing sustainability declaration. If the trader/storage is also responsible to organize the transport up to the recipient, the transport information from the supplier up to the receiving operational unit have to be included.</p> <p>Verification includes the correct forwarding of all necessary information as received from the supplier and relevant information of transport means and distance.</p>				
05.03.004	Has no aggregation of different life cycle emissions values for incoming materials taken place within the bookkeeping, even if the raw material is of the same kind and from the same origin?	Verify incoming batches in bookkeeping documents for their respective GHG values. Note that the highest life cycle emissions emission value (of the least performing batch) can also be used for the entire input (if other sustainability characteristics are identical).	<p>Incoming sustainability declarations or Proofs of Sustainability.</p> <p>life cycle emissions data in the mass balance.</p> <p>Files with life cycle emissions calculations (databases, excel files, etc.)</p> <p>Highest life cycle emissions value for all batches has been used, or verification that no aggregation/ averaging of life cycle emissions values took place</p> <p>Files with life cycle emissions calculations (databases, excel files, etc.)</p>			

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 Requirements	Non-Conformity/ Finding	Action/Measure	Implementation of Mandatory Measure until when (within 40 days)	Measure implemented	
					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)