ISCC Canada CFR Audit Procedure for Farm/Plantation				
No.	**Template**	**Remarks**	**Risk level**	**Audit intensity**
1	Basic data Farm/ Plantation	Basic data of the farm/plantation audited	Not applicable	
2	Verification of land use and land use change	ISCC Principle 1, requirements for the production of biomass according to ISCC 202 Sustainability requirements		Risk assessment, and by that, the sample size has already been determined by the auditor in the framework of the audit of the first gathering point
	Ecological and social sustainability	ISCC Principles 2 – 6, requirements for the production of biomass according to ISCC 202 Sustainability requirements		
3	Traceability	Within Template No. 3 the risk of a flawed documentation has to be evaluated (applicable for individually certified farms/plantations)	High	The documents of three successive months should be checked completely
			Medium	The documents of one month should be checked completely and random samples should be taken from three successive months
			Regular	Documents taken from random samples of three successive months should be checked
4	Greenhouse gas (GHG) emissions	Application of default values, disaggregated default values or actual values.	Not applicable	
5	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!

- This audit procedure includes all relevant certification requirements from the ISCC Canada CFR System Document, as well as common requirements from ISCC PLUS, which the ISCC Canada CFR System Document is based on.
- ISCC audit procedures are a crucial tool to facilitate consistent and comparable verification of 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.
- Each requirement is complemented by verification guidance information and information on what evidence may be provided.
- These audit procedures contain certification requirements for Farms and Plantations. The procedure is also applicable for sample audits of Farms and Plantations.
- A farm or plantation must be compliant with all requirements stated in ISCC Principle 1 and all immediate requirements (IM) of ISCC Principles 2-6 when it the ISCC self-declaration was signed for the first time or when the farm or plantation obtained the initial ISCC certification. The short-term (ST) and mid-term (MT) requirements specified in ISCC Principles 2-6 have to be implemented as part of a continuous improvement process over a specified period of 3 and 5 years respectively. Best practice requirements (BP) are entirely voluntary. They can be fulfilled at any point in time, but they are never mandatory. For farms/plantations that signed the first self-declaration or obtained the initial ISCC certification before 2022, the baseline year to determine when the short and mid-term requirements have to be complied with is 2022. The short-term requirements must be fulfilled after a maximum of 3 years and mid-term requirements after a maximum of 5 years after the farm/plantation signed the ISCC self-declaration for the first time or obtained the initial ISCC certification.
- Requirements with the (*) symbol are not applicable for sample audits.

- For countries that have ratified the ILO Standard Convention, it may be assumed that the social requirements (ISCC Principle 4) are fulfilled, unless the risk assessment or audit delivers a different result.
- If a requirement is not applicable for a specific audit, it must not be answered (must be marked as not applicable).
- For relevant requirements, the conformity has to be marked with "yes" (conformity) or "no" (non-conformity). If indicated, detailed information must be provided in the column "findings".
- Every "no" must be explained in the column "findings" and requires the definition of corrective measures (chapter 6).
- Every chapter and requirement has a unique number (due to technical reasons the numbering may not be continuous).
- Unless a specific version of ISCC documents is mentioned, reference to ISCC documents always refer to the latest version that is available on the ISCC website.
- If a question requires the statement of sustainable materials, the wording of the ISCC Lists of Material must be applied.
- Information requirements in the chapter "Basic Data" marked with an asterisk (*) are not relevant for sample audits.

Abbreviations for implementation of requirements

IM	Immediate requirement
ST	Short-term requirement
MT	Mid-term requirement
BP	Best practice requirement

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: 50.9412)
00.01.008	Geo Coordinates: Longitude in decimal degrees (according to WG S84 coordinate system)	(Example: 6.9583)
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?	☐ yes ☐ no
00.01.021	ISCC Registration Number*	
00.01.022	ISCC System[2]	☐ ISCC Canada CFR
00.01.023	Type of Operation/ Scope to be audited	☐ First Gathering Point ☐ Central Office (Group of Farms)
00.01.024	Recertification*	☐ yes ☐ no
00.01.025	Choose the scope needed for recertification	☐ Farm

1 Please note that the contact details of the ISCC contact person(s) must be kept up-to-date by the System User in the ISCC HUB

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

		☐ Forest Sourcing Area ☐ Central Office (Group of Farms/Plantations) ☐ First Gathering Point	
00.01.026	Which certification scope(s) were dropped compared to the previous certification period?	☐ Farm ☐ Forest Sourcing Area ☐ Central Office (Group of Farms/Plantations) ☐ First Gathering Point	
00.01.029	Voluntary Add-ons (if applicable)[3] *	☐ No add-ons applied- ☐ Food Security Standard (FSS) ☐ Low ILUC-Risk ☐ GHG Emissions ☐ EU Deforestation Regulation (EUDR) ☐ Non-GMO for Food and Feed ☐ Non-GMO for Technical Markets	
00.01.030	Year of initial ISCC certification*		
00.01.032	Total annual turnover of the registered legal entity to be certified in Euro (robust and up-to-date evidence must be available to the auditor for the confirmation). The exact turnover must be indicated (appropriate rounding possible). If the exact turnover is not disclosed ISCC will charge the fees based on the highest fee classification.*		€
00.01.034	Indicate the time period for the reporting of materials 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?	☐ yes ☐ no	
00.02.	**Audit Specific Data**		
00.02.001	Qualification of the audit team	*Example:* *Name – Lead Auditor* *Name – GHG Expert*	
00.02.002	Place of the Audit	☐ On-site ☐ On-site at the address where the daily operations take place (only applicable for traders/traders with storage) ☐ Remote	
00.02.003	Date of the Audit		
00.02.004	Duration of the on-site audit, or duration of video call in case of remote audits (in hours, in digits) (split by duration spent on-site and remotely, where relevant)	Time of audit spent on-site: Time of audit spent remotely:	

[3] Where an Add-on is applied and verified during the main audit, the same Add-on shall also be included within the scope of any subsequent sample audit. Conversely, Add-ons that were not verified during the main audit shall not be included in the sample audit.

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?*	☐ yes ☐ no
00.02.007	Name(s) of relevant service providers/ sub-contractors*	
00.02.008	Only applicable if the voluntary add-on "GHG Emissions" is selected: What GHG option(s) are used for the outgoing certified material?	☐ Total default value ☐ Disaggregated default value ☐ Actual GHG value ☐ NUTS2 value or "NUTS2-equivalent" value
00.02.009	Only applicable if the voluntary add-on "GHG Emissions" is selected: If Disaggregated default value: In which GHG formula component(s) are disaggregated default values used?	☐ Emissions from extraction or cultivation of raw materials (Eec) ☐ Emissions from processing (Ep) ☐ Emissions from transport and distribution (Etd)
00.02.010	Only applicable if the voluntary add-on "GHG Emissions" is selected: If actual value: Which GHG emissions were calculated?	☐ Emissions from extraction or cultivation of raw materials (Eec) ☐ Annualised emissions from carbon stock changes caused by land-use change (El) ☐ Emissions from processing (Ep) ☐ Emissions from transport and distribution (Etd) ☐ Emissions from the fuel in use (Eu)
00.02.011	Only applicable if the voluntary add-on "GHG Emissions" is selected: If NUTS2 value or "NUTS2-equivalent": Specify NUTS2 region or NUTS2-equivalent region	
00.02.012	Only applicable if the voluntary add-on "GHG Emissions" is selected: Indicate the GHG emission calculated from the extraction or cultivation of raw materials (Eec):	In kgCO2eq/dry-ton
00.02.013	Indicate the GHG emission value of annualised emissions from carbon stock changes caused by land-use change (El):	In kgCO2eq/dry-ton
00.02.014	Only applicable if the voluntary add-on "GHG Emissions" is selected: Indicate the GHG emission value of emissions from processing (Ep):	In kgCO2eq/dry-ton
00.02.015	Only applicable if the voluntary add-on "GHG Emissions" is selected: Indicate the GHG emission value of emissions from transport and distribution (Etd):	In kgCO2eq/dry-ton
00.02.016	Only applicable if the voluntary add-on "GHG Emissions" is selected: Indicate the GHG emission value of emissions from the fuel in use (Eu):	In kgCO2eq/dry-ton
00.02.018	Only applicable if the voluntary add-on "GHG Emissions" is selected: Which GHG emission saving factors and/or bonus are applied?*	☐ esca[4] ☐ e_B[5] ☐ eccr ☐ eccs ☐ None

[4] Companies and CBs have to provide ISCC with the calculations and other relevant information for each individual farmer, e.g., prove that the improved agricultural management practice(s) was applied after the cut-off date (1 January 2008). For further information on esca requirements please see ISCC 205.

[5] GHG bonus from restoring degraded land. Severely degraded land means land that, for a significant period of time, has either been significantly salinated or presented significantly low organic matter content and has been severely eroded (e.g. characterised by soil erosion, significant loss of soil quality or biodiversity). Companies and CBs have to provide ISCC evidence that relevant requirements are fulfilled so that the bonus can be applied. See ISCC Document 205 "Greenhouse gas emissions" for further information. Should the European Commission provide further guidance regarding severely degraded land, they will be incorporated in this standard accordingly.

00.02.019	Only applicable if the voluntary add-on "GHG Emissions" is selected: Indicate the GHG value for emission savings from soil carbon accumulation via improved agricultural management (esca):	In kgCO2eq/dry-ton
00.02.020	Only applicable if the voluntary add-on "GHG Emissions" is selected: Indicate the GHG value for emission savings from CO_2 capture and replacement (eccr):*	In kgCO2eq/dry-ton
00.02.021	Only applicable if the voluntary add-on "GHG Emissions" is selected: Indicate the GHG value for emission savings from CO_2 capture and geological storage (eccs):*	In kgCO2eq/dry-ton
00.02.022	Sustainable input material(s) (according to the ISCC lists of materials)*	
00.02.023	Total amount of sustainable input material (in mt)*	
00.02.024	Raw materials with country of origin (optional):*	
00.02.025	Sustainable output material(s) (according to the ISCC lists of materials)[6]	
00.02.026	Is material claimed as "ISCC Compliant"?*	☐ yes ☐ no
00.02.027	Are other sustainability certification system(s) with comparable scopes used?	☐ yes ☐ 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*[7]	☐ Limited assurance ☐ Reasonable assurance
00.02.030	Overall risk level applied during the audit (risk level regarding documentation and sampling)*	☐ Regular (risk level 1.0) ☐ Medium (risk level 1.5) ☐ 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 – see System Document ISCC EU 204 Risk Management v4.1) and with regard to the (non-exhaustive) list of risks as provided on the same document*	
00.02.032	Tools and information sources used to determine risk factor*	
00.02.033	Risk level applied regarding a flawed documentation of the operational unit (i.e. risk level for traceability).	☐ Regular (risk level 1.0) ☐ Medium (risk level 1.5) ☐ High (risk level 2.0)
00.02.034	Chain of Custody option applied	☐ Mass balance ☐ Physical segregation ☐ Controlled blending
00.02.035	Please indicate how the ISCC criteria to determine the risk-level (in accordance with ISCC Risk Assessment requirements – see System Document ISCC EU 204 Risk Management v4.1) have been applied, with regard to a flawed documentation of the audited operational	

[6] Applicable for physical input and output. Not applicable for materials which are only traded on a "paper" basis.
[7] 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.

	unit (i.e. risk level for traceability) as indicated in the guidance on the System Document ISCC EU 204 Risk Management v4.1		
00.02.037	Which type of physical segregation is applied?	☐ Identity preserved (Hard IP) ☐ Bulk Commodity (Soft IP)	
00.02.039	Are electronic traceability databases (e.g. Nabisy) used?*	☐ yes ☐ no	
00.02.043	Are internal (on-site) or external (different address) storage facilities (e.g. warehouses, tank terminals, etc.) used to store certified material?*	☐ yes: internal storage facilities ☐ yes: external storage facilities ☐ no storage facilities	
00.02.044	If external storage facilities are used, please indicate if they are covered by individual or group certification* (A list of all external storage facilities including address data (and certificate number if individually certified) must be provided to ISCC.)*	☐ All external storage facilities are certified ☐ One or more storage facilities are not certified	
00.02.045	Please indicate the number of non-certified storage facilities not covered by the individual certificate of the audited economic operator*		
00.02.046	What is the risk level applied for the sampling of storage facilities with regard to the compliance of the relevant ISCC requirements?*	☐ Regular (risk level 1.0) ☐ Medium (risk level 1.5) ☐ High (risk level 2.0)	
00.02.047	Please indicate how the ISCC criteria to determine the risk-level of the storage facilities have been applied (in accordance with ISCC Risk Assessment requirements – see System Document ISCC EU 204 Risk Management v4.1)*		
00.02.048	How many storage facilities have been audited based on a sample (storage facilities covered by individual or Logistic Centre certification do not have to be included)*		
00.02.049	Was an automated ARIA report generated for the certified area?[8]	☐ yes ☐ no ☐ n/a	
00.02.050	If an ARIA report was generated, name the auditor who has completed the required training that assessed the ARIA report		
00.02.051	Were the results of the ARIA report taken into account in the risk assessment of the certified area?	☐ yes ☐ no	
00.02.052	Did the auditor apply the tool of cross-checking the accuracy of sustainability claims in the framework of the audit? See System Document ISCC EU 201 System Basics chapter 4.2.2 for further information.*	☐ yes ☐ no	
00.02.081	Dropped scope: Total amount of outgoing material declared as sustainable under ISCC Canada CFR during the indicated period.	Dropped scope:	Amount in mt
00.07.	**Farm/ Plantation Requirements**		
00.07.001	Status of the farm/plantation	☐ Individually certified ☐ Part of First Gathering Point ☐ Member of a Central Office	
00.07.002	Has the farm been audited before?	☐ yes ☐ no	

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

00.07.003	Please indicate the date of the previous audit of the farm/plantation (if applicable)	
00.07.004	When was the first self-declaration signed or the initial ISCC certification obtained (month/year)?[9]	
00.07.005	This question is only relevant for auditors using the APS (Audit Procedure System) tool: Should only the immediate requirement questions be shown? (	☐ yes ☐ no
00.07.006	This question is only relevant for auditors using the APS (Audit Procedure System) tool: Should short term requirement questions be shown?	☐ yes ☐ no
00.07.007	Has the farm been continuously covered by certification (group/individual) since the initial ISCC certification?	☐ yes ☐ no
00.07.010	Did land use change take place after January 2008? If LUC after January 2008 took place, please provide ISCC with the ISCC Template for a LUC Statement and Biodiversity Assessment (available on the ISCC website) for this farm/plantation. It must be specified in the template how compliance with ISCC was verified (evidence should include e.g., remote-sensing technology, pictures of the on-site visit, approach to determine land category, further tools etc.).	☐ yes ☐ no
00.07.012	Are ISCC requirements for delivery notes fulfilled by farm?*	☐ yes ☐ no
00.07.013	Please indicate the type of agricultural operation audited	☐ Smallholder ☐ Individual Farmer ☐ Plantation
00.07.014	Please indicate the life cycle of the crops	☐ Annual ☐ Perennial
00.07.015	Please specify the size of the agricultural operation	☐ 1-500ha ☐ 500-5.000ha ☐ 5.000-20.000ha ☐ >20.000ha
00.07.016	Total area of agricultural operation	
00.07.017	Does the farm provide intermediate crops[10] as sustainable? (The certification approach for intermediate crops is analogous to main crops. If intermediate crops are provided by the farm and the following two questions are answered with "yes" the intermediate crops can be certified)	☐ yes ☐ no If yes, please state the intermediate crops:

[9] If the farm/plantation signed the first ISCC self-declaration before 2022, only the year is important so the month can be estimated. This information is relevant to determine when a farm/plantation must also be compliant with the short-term and mid-term requirements. For farms/plantations that signed the first self-declaration or obtained the initial ISCC certification before 2022 the baseline year to determine when the short and mid-term requirements have to be complied with is 2022. The short-term requirements must be fulfilled after a maximum of 3 years and mid-term requirements after a maximum of 5 years after the farm/plantation signed the ISCC self-declaration for the first time or obtained the initial ISCC certification. Best practice requirements are entirely voluntary. They can be fulfilled at any point in time, but they are never mandatory.

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

00.07.018	Was low ILUC certification applied (ISCC EU only)?[11]				☐ yes ☐ no					
00.07.019	The cultivation of the intermediate crops is for the purpose of improving soil quality and not biomass production				☐ yes ☐ no					
00.07.020	There is no application of nitrogen fertilisers with the aim of increasing biomass yields				☐ yes ☐ no					
00.07.022	Crop details									
-	Crop	Total amount per crop in mt		Date of sowing	Date of harvesting	Average yield (mt/ha	GHG Option (ISCC PLUS: only relevant in case add-on "GHG emissions" is applied)	Cultivation GHG emissions in kg CO2eq/mt (ISCC PLUS: only relevant in case add-on "GHG emissions" is applied)		
-			mt							kg CO2eq/mt
-			mt							kg CO2eq/mt
-			mt							kg CO2eq/mt
-			mt							kg CO2eq/mt
-			mt							kg CO2eq/mt
00.07.023	Does the farm cultivate cotton?			☐ yes ☐ no						
00.07.024	If the farm/plantation cultivates cotton, what kind of raw material is produced?			☐ Cotton fiber ☐ Cotton seed						
00.07.025	If the farm/plantation cultivates cotton, how many of the workers on the farm are female? Please also provide the percentage of workers on the farm that are female.			Number of female workers:			Percentage of female workers:			
00.07.026	Crop details on Land Use Change (LUC) (only relevant if 00.07.09 was answered with yes)									
-	Crop	Date of Land Use Change (LUC)			Net GHG emissions from LUC in kg CO2eq/mt (ISCC PLUS: only relevant in case add-on "GHG emissions" is applied)					
-										kg CO2eq/mt
-										kg CO2eq/mt
-										kg CO2eq/mt
-										kg CO2eq/mt

[11] The audit procedures for "low ILUC risk feedstock" must be applied for certification audits of Farms/ Plantations and First Gathering Points (FGP) for the certification of low ILUC risk feedstock. As this is not yet available on APS, it must be reported separately on Word/PDF format. You can find the up to date version of the audit procedures on the website: https://www.iscc-system.org/certification/iscc-documents/iscc-audit-procedures/. The audit procedures also has to be applied for sample audits of Farms and Plantations in the framework of certification audits of First Gathering Points and Central Offices under ISCC EU.

00.07.027	Crop details on emission savings from soil carbon accumulation via improved agricultural management (esca) (only relevant if 00.07.15 was answered with yes)					
-	Crop		Length of cultivation period (in months)		Emission savings from soil carbon accumulation via improved agricultural management (esca) in kg CO2eq/mt (ISCC Canada CFR and ISCC PLUS: only relevant in case add-on "GHG emissions" is applied)	
-						kg CO2eq/mt
-						kg CO2eq/mt
-						kg CO2eq/mt
-						kg CO2eq/mt
-	ISCC System	Total Amount		Amount in words	Start of period	End of Period
00.07.032	ISCC Canada CFR		mt			

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
01.	**Management System**								
01.01.	**General Requirements (not applicable for farms plantations audited as part of a sample)**								
01.01.001	Appropriate management system. 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 System Document ISCC EU 204 Risk Management.	Documentation of the management system and interviews of personnel, intranet, QM system, QM handbook, internal risk assessment/self-assessment (if available)	X			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	Distribution of relevent information and documents. Have ISCC relevant information and documents been distributed to the competent employees, storage facilities and service providers, subcontractors, customers and other relevant parties?	Verify distribution lists and demand documents from personnel, storage facilities, subcontractors, and service providers.	Distribution lists, emails, letters, relevant management system documents	X					
01.01.003	Appointment of responsible employees. Have employees been appointed who are responsible for the implementation, verification, development and updating of the ISCC requirements at all critical control points?	Verify responsibility and authorization of appointed personnel regarding critical control points like incoming and outgoing materials, warehouse bookkeeping, weighbridge, logistics, sales and distribution, quality control, etc., Interview relevant personnel.	Organization chart, job and responsibility descriptions, QM system, distribution lists for internal guidelines, updating procedures	X					
01.01.004	Training of employees. 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	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
01.01.005	Internal ISCC audit/inspection/assessment. Has an internal audit/inspection/risk assessment regarding the implementation of all relevant ISCC requirements taken place, i.e. focussing on the internal processes on the risk of non-conformity with ISCC requirements (relevant service providers and subcontractors have to be taken into account)?	Visual inspection of audit report (inspection should take place at least once a year). Verify if the audit report takes into account relevant service providers and subcontractors.	Report, action plan, progress report	X			State the date of the audit/inspection/risk assessment conducted and the responsible employee.		
01.01.006	Corrective measures established. 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	X			Summarize the measures in the findings and add the implementation dates		
01.01.007	Reviews of the internal audit report. 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	X					
01.01.008	Documentation of internal processes. 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.	X			List the documents of internal processes used to verify the internal processes described in the guidance.		
01.01.009	Sustainability procedure descriptions. Are sufficient procedure descriptions with respect to sustainability requirements available for all critical control points?	Verify procedures (e.g., regarding sustainability requirements, traceability, mass balance, GHG calculation etc.) at critical control points (e.g. raw material sourcing, conversion process, logistics of incoming and outgoing goods, inventory control, sales and distribution, quality assurance, warehouse bookkeeping, weighbridge, etc.)	Material flow charts, standard operating procedures, job and responsibility descriptions, organization chart, contracts with service providers/ subcontractors	X					
01.01.010	Technical equipment and infrastructure. Is the technical equipment and infrastructure available and in	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.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
	operation for the critical control points?								
01.01.011	Availability and accessibility of documents. 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 conducted by the external (certification body) auditor. Related documents: ISCC EU Document 203 "Traceability and Chain of Custody"	- 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 and certified suppliers) and recipients of sustainable material, - Production report (periodically, annually) including processing and allocation factor (if not provided within GHG calculation) and description of waste/residues, losses and co-products (if relevant and	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
			applicable e.g. for processing units), - Written commitment by the management to comply with the requirements of the ISCC systems.						
01.01.012	Retention period. Are all necessary documents, records, reports, information and data according to ISCC System Documents kept for at least ten years or longer if required by the relevant national authority?	Verify if documentation for five years or longer if required by the relevant national authority is covered within the management system. Verify the oldest documents available (starting with the registration with ISCC). Relevant documents:ISCC EU Document 203 "Traceability and Chain of Custody"	ISCC registration, relevant documents, QM system	X					
01.01.013	Risk assessment flawed documentation. 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 Documents as well as the certification history?	Risk assessment to be conducted by the external (certification body) auditor. The certification history with ISCC and other certification schemes (if applicable) has to be considered. 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 3. High risk: above-mentioned documents are not up to date and not complete. 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). The result of the risk assessment drives the audit intensity with respect to traceability, mass balance and documents to be verified during the audit: Regular risk: auditor must check a random document sample from three successive months Medium risk: auditor must check a random document sample from three successive months plus documents from one complete month	Documents required by ISCC, certificates, databases and registries of certification schemes, certification history	X			Please indicate the risk indicators		

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		High risk: auditor must check documents of three successive months completely. Please describe the risk indicators to determine the risk-level of operations. relevant documents: ISCC EU Document 204 "Risk Management"							
01.01.014	Other sustainability certification schemes. If the operational unit is also certified under other sustainability certification schemes with comparable scopes at the time of the audit or has been certified in the twelve months prior to the audit, are all relevant information on the other certification schemes available to the auditor?	Verify if the economic operator currently has valid certificates under other certification schemes with comparable scopes or had such certificates in the twelve months prior to the audit. - For ISCC EU in particular those systems which are recognised under RED III are relevant and national schemes like the Italian National Scheme, Dutch Double Counting etc. This also includes documentation requirements from countries to fulfil sustainable fuels mandates (e.g. documentation for the Norwegian biofuel legislation).	Certificates of other schemes, website/databases of other schemes. Quantity bookkeeping, mass balances, sustainability declarations/delivery documents issued under other schemes, GHG calculations, audit reports	X					
01.01.015	No hopping between certification schemes. Is it ensured that no hopping between certification schemes is performed with the intention to cover or conceal violations of other certification schemes?	Verify if the audited site has a history of certification under one (or more) certification scheme(s) with comparable scope. Check which other sustainability certification schemes are currently being used or have been used within the previous 12 months. Check with the respective other certification scheme(s) if certificates have been withdrawn within the previous 12 months. Verify if the information on the certification history as provided in the registration with ISCC are correct.	Certificates, databases and registries of certification schemes, interview with personnel	X					
01.01.016	No blacklisting. Is it ensured that the operational unit is not suspended or excluded by another certification system at the date of the audit.	Check which other sustainability certification schemes have been used within the previous 12 months. Check if certificates have been withdrawn within the previous 12 months. 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	X					
01.01.017	Confidentiality. Are documents and information treated as confidential and is it ensured that they not made accessible to third parties?	Verify that no access to confidential documents, information, databases, etc. is possible by third parties.	Distribution lists, emails and access authorizations to data bases	X					
01.01.022	ISCC Terms fo USe.	Verify if the current ISCC Terms of Use are available.	Copy of the ISCC Terms of Use	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
	Are the current ISCC Terms of Use 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.							
01.01.023	Confirm that multiple accounting is not allowed. Is a signed statement from an eligible and high-level member of the staff available confirming awareness that multiple accounting is not allowed?	To minimise the risk of multiple accounting an eligible and high-level member of staff of the economic operator issuing sustainability declarations has to sign a statement/declaration confirming the awareness that multiple accounting is not allowed. Relevant ISCC System Documents: ISCC EU Document 203 "Traceability and Chain of Custody"	Signed statement	X					
01.01.024	ISCC System Updates awareness. Are the relevant personnel aware of the ISCC System Updates and that they must consider the content and initiate necessary action upon request?	ISCC may communicate additional, specified, or adjusted requirements for System Users by ISCC System Updates which must be taken into account by the System User. The member(s) of staff acting as contact person(s) for ISCC are responsible for internally distributing ISCC System Updates and any other official ISCC communication to all relevant personnel and to initiate necessary action upon request by ISCC. The failure to respond to ISCC Communication and/or take action if requested to so will be treated as major non-conformity. Verify if the concept and importance of ISCC System Updates is understood by the System User. Verify if the System User is aware that all System Updates are sent out by email to the ISCC contact person(s) and that an archive of all System Updates is available on the ISCC Website. (see ISCC Documents 102 "Governance" and 201 "System Basics")	Conformation by relevant personnel, system updates received by email and further internal distribution to relevant personnel (if applicable)	X					
01.01.025	Risk control measures for critical control points. 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	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
01.01.026	Design of internal processes and risk control measures. 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	X					
01.01.027	Internal processes and control measures. 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	X					
01.01.028	Billing information in the ISCC HUB. 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).		X					
01.01.029	Comply with national laws. Does the system user comply with the laws, ordinances, directives and ratified treaties, for the country that the certified site(s) is(are) located/operate in, for waste disposal and treatment, air, water and soil emissions/pollutions?	Verify that the system user is meeting the national requirements for waste disposal and treatment. Verify that the system user does not exceed the allowed limits for air, water and soil emissions/pollutions.	Reporting to governmental bodies, environmental reporting, audit reports, environmental impact assessment	X					
01.01.030	No additional pollutions/emissions/health hazards. Are the ISCC certified raw materials processed/handled without leading to any type of additional emissions, pollutions and/or health hazards?	Verify that the processing of ISCC raw material does not lead to additional air, water, soil emissions/pollutions and/or to health hazard.	Reporting to governmental bodies, environmental reporting, audit reports						

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
01.02.	**Additional requirements for individually certified palm plantations located in Indonesia or Malaysia (to be completed for main audits only. Not relevant for sample audits)**								
01.02.010	Required ARIA report generated. If required, was an automated ARIA report generated for the certified area? (Note: Only appliable when palm plantations in Indonesia or Malaysia are covered by the certification)	Verify if an ARIA report was generated for the area covered by certification. Note: For palm plantations in Indonesia and Malaysia is mandatory to generate automated ARIA reports.	ARIA report for the area covered by certification	X					
01.02.011	Correct number of polygons in ARIA report. In the ARIA report, did the total number of polygons in the report correspond to the number of farms/plantations covered by the certification? (Note: Only appliable when palm plantations in Indonesia or Malaysia are covered by the certification)	Compare the number of polygons with the number of plantations that are covered by the certification	Number of polygons in the ARIA report, list of plantations that signed a self-declaration	X					
01.02.012	Correct area covered by ARIA report. In the ARIA Report, did the total area of the polygons in the report correspond to the combined area of the farms/plantations covered by the certification?	Compare the polygons in the report with the available information about the area of the farms covered by the certification, e.g. in maps, land register, other documents that connect legal ownership or lease with the respective land	Polygons in ARIA report, maps, contracts, land register, etc.	X					
07.	**Farm/Plantation**								
07.01.	**Audit of sustainability criteria**								
	ISCC Principle 1								
07.01.001	Compliance with ISCC standard 202 (Principle 1-6) . Is it ensured that the entire land of a farm/plantation including agricultural land, pasture, forest and any other land (farmland) complies with the ISCC standard 202 (Principle 1 – 6)?	Biomass produced on land, which is in compliance with the ISCC principles 1 to 6, is considered sustainable and ISCC compliant. Compliance with ISCC principle 1 is required for the entire land of the farm from the beginning. Continuous improvement for areas not fully compliant with ISCC principles 2-6 possible within a specified time period. Control that farms/ plantations will only be declared as compliant to the ISCC System, if the farmers do fulfil ISCC	Interview with the farmer, documents of production and property show that the farmer does not produce on other farms/ plantations that do violate the ISCC-System. State facilities, Citizens and NGOs can verify the observations.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		principles 1-6 at the entire land. All areas of one farm/ plantation must be in compliance with the ISCC principles. If areas do not fully comply with ISCC principle 2-6, verify whether non-compliant areas can be clearly separated and a plan to reach full compliance is set by the farmer, exists. The plan shall specify continuous improvement and times. Verify, whether material from this area has not been sold as ISCC compliant or sustainable. Document check, use of databases, satellite images etc. to verify compliance.							
07.01.002	Biomass not from highly biodiverse forest and other wooded land Is it ensured, that biomass is not obtained from land that in or after January 2008 had the status primary forest and other wooded land, and old growth forest?	Control, that biomass is not produced on land that had the status of forest land in or after January 2008, no matter whether or not the land still has this status. Forest land comprises - primary forests; - forests and other wooded land that are covered with native tree species and do not show clearly visible indications of human activity and the ecological processes are not significantly disturbed. This requirement will normally be demonstrated with evidence showing that there has been no land use change, e.g. 'positive' evidence showing the area was already cropland in 2008. (see ISCC 202-1, 1.1.(1), ISCC CORSIA document 202, 1.1.(1))	Evidence of compliance can be demonstrated by e.g. comparing aerial photographs, satellite images, land register documents (e.g. field record system, documents of land registry, land certificates, GPS-based crop yield), maps, site surveys or management plans from 31.12.2007 or earlier with today's status of the farmland. Environmental assessments of expansions since 1st January 2008 show that no conversion of forestland took place. Appropriate assessment tools are e.g. databases like GRAS, Modis Land Cover Database, Intact Forest Landscapes database etc., and/ or maps by NGOs (e.g. IUCN, WWF-especially in Indonesia, Vida)	X					
07.01.003	Land that in or after January 2008 had the status of forestland. Is it ensured, that biomass is not obtained from land that in or after January 2008 had the status of highly biodiverse forest and other wooded land?	Control, that biomass is not produced on land that had the status of highly biodiverse forest and other wooded land in or after January 2008, no matter whether or not the land still has this status. Highly biodiverse forest and other wooded land are areas that are species-rich and not degraded, or areas that have been identified as being highly biodiverse by the relevant competent authority, unless evidence is provided	Evidence of compliance can be demonstrated by e.g. comparing aerial photographs, land register documents (e.g. field record system, documents of land registry, land certificates, maps, site surveys or management plans from 31.12.2007 or earlier with today's	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		that the production of that raw material did not interfere with those nature protection purposes. Highly biodiverse forest and other wooded land means that: (a) Is not degraded, that is to say it is not characterised by long-term loss of biodiversity due to for instance overgrazing, mechanical damage to the vegetation, soil erosion or loss of soil quality; and (b) Is species-rich, that is to say it is: a. A habitat of significant importance for critically endangered, endangered or vulnerable species as classified by the International Union for the Conservation of Nature Red List of Threatened Species or other lists with a similar purpose for species or habitats laid down in national legislation or recognised by a competent national authority in the country of origin of the raw material; or b. A habitat of significant importance to endemic or restricted-range species; or c. A habitat of significant importance to intra-species genetic diversity; or d. A habitat of significant importance to globally significant concentrations of migratory species or congregatory species; or e. A regionally or nationally significant or highly threatened or unique ecosystem. (see ISCC 202-1, 1.1.(2))	status of the farmland, tools to classify grassland areas in accordance with ISCC 202-1, Annex 1 or equivalent), literature resources such as e.g. international lists of threatened species, national legislation regarding wildlife protection, government and local authorities responsible for protected areas and species, relevant NGOs, universities and other research institutions						
07.01.004	Areas that serve the purpose of nature protection. Is it ensured, that no cultivation occurred on areas that serve the purpose of nature protection unless the nature protection aims are not endangered?	Check if the farmland is completely or partially situated in nature protection areas. Areas for nature protection purposes comprise areas, which are designated by law or by the relevant competent authority to serve the purpose of nature protection. Compare in European Union Member States the farmland with the biotopes protected by law and Natura 2000 areas. In third countries search for similar laws and designated protection areas. Analyze the World Database on Protected Areas (WDPA), the Integrated Biodiversity Assessment Tool (IBAT) or other databases. The protection purpose and the respective imperatives and interdictions must be followed according to the relevant protected area declaration. As long as a Natura	A comparison of the farmland with the areas for nature protection purposes (designated by law, Natura 2000, designated by nature law of third countries, World Database on Protected Areas (WDPA) or the Integrated Biodiversity Assessment Tool (IBAT) or other databases show, that plant cultivation does not occur on one of these protected areas). Document check, use of databases, satellite images etc. to verify compliance.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		2000 area has not been placed under protection order, the relevant preservation objectives are authoritative. (see ISCC 202-1, 1.1.(3)), , ISCC CORSIA document 202, 1.1.(2)).	If crop cultivation and harvest of biomass occurs on areas for nature protection purposes interviews with the farmer and employees and the analysis of the operational documents show that nature protection requirements are observed. Check the knowledge of the farmer and the other workers also on the relevant imperatives and interdictions.						
07.01.005	Rare, threatened or vulnerable ecosystems or species. Is it ensured, that the regulations for areas that serve the purpose of the protection of rare, threatened or vulnerable ecosystems or species, or areas for the protection of rare, threatened or endangered ecosystems or species recognized by international agreements or included in lists drawn up by intergovernmental organizations or the International Union for the Conservation of Nature are followed?	Compare the farmland areas with the protected areas listed in the IUCN Database. The HCV tool also covers further important ecosystems and species, ecosystem services and community livelihoods as well as cultural values. Compare farmland with potential HCV-areas and if HCV-criteria have been followed in the identification of land status. Where the biomass production does not interfere with protection purposes, appropriate management measures to implement any legal requirements relating to the protection of species and habitats are met and illegal or inappropriate hunting, fishing or collecting activities are controlled. (see ISCC 202-1, 1.1.(4))	Document check, use of databases, satellite images etc. to verify compliance. Internationally recognized tools and protocols may be used to identify HCV areas. Documentation identifying where HCVs occur. Where HCV is not a well-known concept, existing systems may be used to identify the values. At a national level, surveys by international associations, environmental agencies or authorities may be in place to identify important areas for biodiversity conservation. Consultation with stakeholders might be important as a means of verification	X					
07.01.006	Biomass source assurance: Post-2008 Highly biodiverse grassland Status Is it ensured, that biomass is not obtained from land that in or after January 2008 had the status of highly biodiverse grassland?	Under this requirement, it is strictly prohibited to obtain biomass from land that had the status of natural highly biodiverse grassland or non-natural highly biodiverse grassland in or after January 2008. The only case in which it is possible to use raw material from non-natural highly biodiverse grassland is when evidence is provided that the harvesting of the raw material is necessary to preserve its status as highly biodiverse grassland. Where evidence is provided that the harvesting of the raw material is	Evidence of compliance can be demonstrated by e.g. comparing aerial photographs, land register documents (e.g. field record system, documents of land registry, land certificates, maps, site surveys or management plans from 31.12.2007 or earlier with today's	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		necessary to preserve the highly biodiverse grassland status, no further evidence to show compliance with that criterion is needed. Steps to identify highly biodiverse grassland: (1) Definition of the relevant grassland areas (geographical data/ polygons of the grassland areas) (2) Analyse whether the grassland would remain/would have remained grassland in the absence of human interventions such as managed grazing, mowing, cutting, harvesting or burning. (3) If grassland is located within the EU, verify if the land is located in areas referred to in Article 2 of the Commission Regulation (EU) No 1307/2014 / Chapter B of Annex 1 ISCC 202-1 Document Consider that other grassland might fulfil the criteria for highly biodiverse grassland as well. (4) If grassland is not located in areas referred to in Article 2 of the Commission Regulation (EU) No 1307/2014 / Chapter B of Annex 1 ISCC 202-1 Document, carry out an assessment of the grassland. (5) If the grassland has already been converted to arable land, the assessment must cover information on the typical properties and characteristics of grassland in the area or other reliable information concerning the characteristics of the land. If required, conduct consultations with local stakeholders. Further guidance and requirements on the identification of highly biodiverse grassland listed in ISCC EU document 202-1 Annez 1 must be followed: (see ISCC EU Document 202-1 "Agricultural Biomass: ISCC Principle 1")	status of the farmland, classification of geographic ranges (in accordance with ISCC 202-1, Annex 1). Tools to classify grassland areas in accordance with ISCC 202-1, Annex 1 or equivalent). Assessments of natural species composition, ecological characteristics and processes as well as species-richness can be done by doing field surveys supported by using databases covering biodiversity of the actual area or reference areas. Resources such as e.g. international lists of threatened species, national legislation regarding wildlife protection, government and local authorities responsible for protected areas and species, relevant NGOs, universities and other research institutions. Please also see the ISCC Template for a LUC Statement and Biodiversity Assessment.						
07.01.008	Biomass source assurance: Post-2008 Wetland Status. Is it ensured, that biomass is not obtained from land that in or after January 2008 had the status of wetland and no longer has the status?	Check if any farmland had in or after January 2008 the status of a wetland, namely land that is covered with or saturated by water permanently or for a significant part of the year. Wetlands can be natural or artificial, permanent or temporary, with water that is static or flowing, fresh, brackish or salt, including areas of marine water the depth of which at low tide does not exceed six meters (e.g., marsh, fen) Compare with wetland status in the list of internationally important wetlands according to article 2, section 1 of the	Evidence of compliance can be demonstrated by e.g., comparing aerial photographs, satellite images, land register documents (e.g. field record system, documents of land registry, land certificates, GPS-based crop yield), maps, site surveys or management plans	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		Convention of February 2nd 1971 (RAMSAR Convention). The conservation of the status of a wetland also implies that this condition is not to be changed or compromised. Raw material production on wetlands might be acceptable as long as the status of the wetland is not changed. (see ISCC 202-1, 1.2.(1))	from 31.12.2007 or earlier with today's status of the farmland. Appropriate assessment tools are e.g., databases like GRAS, RAMSAR Convention, Modis Land Cover Database, World Intact Forest Landscape Database. The determination and objective evidence of the carbon stock of the area before the conversion on the basis of exact measurements is necessary to prove that the greenhouse gas emission saving is fulfilled before and after the conversion. Canopy cover can be estimated visually (e.g., USDA field manual). Interviews with states Environmental Agency staff; farmer and their employees or other stakeholders (NGOs) can help to confirm that high carbon stock land is not used.						
07.01.009	Biomass source assurance: Post-2008 Continuously forested area Status Is it ensured, that biomass is not obtained from land that in or after January 2008 had the status of continuously forested areas or forested areas with 10-30% canopy cover and no longer has the status?	Check if any farmland had in or after January 2008 the status of a continuously forested area, namely areas that: - Stretch over more than 1 hectare with trees higher than 5 meters and a canopy cover of more than 30%, or trees able to reach these thresholds on the respective site. A conversion is not allowed - Stretch over more than 1 hectare with trees higher than 5 meters and a canopy cover of between 10% and 30%, or trees able to reach these thresholds in situ. A conversion is not allowed unless reliable evidence is provided that the carbon stock of the area before and after conversion is such that the requirements regarding the greenhouse gas saving, required by ISCC, would be fulfilled. - The term continuously forested does not include land that is predominantly under agricultural use (e.g., short rotation coppice)		X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		Canopy cover is the percentage of ground covered by a vertical projection of the outermost limits of the natural spread of the foliage of trees. The status of forest areas includes all stages of development and age. Thus, it is quite possible that the canopy cover temporarily falls below 10 or 30 %, e.g., after tree harvest or a natural hazard (e.g. windfall). Such incidents do, however, not change the status of the area as forested area as long reforestation or natural succession is ensured within a justifiable time. Continuously forested areas are to be judged as entity, no matter how much of this continuously forested area lies within the farmland or the production area. Accordingly, the whole area is the basis for the calculation of the threshold values of 10 or 30%. If the total area of the forested area exceeds 1 ha and is stocked with trees higher than 5 meters, the area and each part of it that lies within the farmland or the production area is termed continuously forested area. Even if only 0.5 ha of the continuously forested area lie within the farmland, these 0.5 ha must be classified as continuously forested area just like the total forested area. (see ISCC 202-1, 1.2.(2) and 1.2.(3))							
07.01.010	Peatland Is it ensured that biomass is not produced on land that was peatland in January 2008 or thereafter?	Possible only if it is proven that the cultivation and harvesting of this raw material does not involve drainage of previously undrained soils or if it can be proven that land was already completely drained in January 2008. Control that biomass is not produced on peatland or if it is produced on land that was partially drained in January 2008, the land is not subsequently deeper drained. Peatland soils are soils with horizons of organic material (peat substrate) of a cumulative thickness of at least 30 cm at a depth of down to 60 cm. The organic matter contains at least 20 mass percent of organic carbon in the fine soil. Peatland soils that have been completely drained for cropping before January 2008 and that are not subsequently deeper drained, are allowed for biomass production. (see ISCC 202-1, 1.3)	Evidence of compliance can be demonstrated by e.g., comparing aerial photographs, satellite images, land register documents (e.g. field record system, documents of land registry, land certificates, GPS-based crop yield), maps, site surveys or management plans from 31.12.2007 or earlier with today's status of the farmland. Interviews with states Environmental Agency staff, farmer and their employees or other stakeholders (NGOs) can help to confirm that peatland is not used.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
			Environmental assessment of expansions since 1st January 2008 shows that no conversion of land with high biodiversity value took place. Appropriate assessment tools are e.g. databases like Harmonized World Soil Database.						
07.01.012	Conversion in or after January 2008. Is it ensured, that if areas have been converted in or after January 2008, the conversion and land use are in accordance with the requirements of principle 1?	Control if land use changes took place after the respective time of reference. In this case, the areas shall not violate the protection areas mentioned above. (see ISCC 202-1, 3)	Proof by maps, satellite-databases, farm records etc. If the audit detects that land use has been changed after January 2008, the auditor has to verify in detail the status before the land use change. If this procedure shows that any land of a farm/plantation before land use change fell under Principle 1, it is forbidden to certify the biomass under ISCC If the farmer cannot show all relevant land use rights or protected areas were changed after January 2008 certification is not possible. If the converted land did not fall under prohibited land use changes of Principle 1, the auditor has to verify if the greenhouse gas (GHG) emissions of the land use changes have been included (see also template No. 3). In this case, the use of GHG default values is not possible.	X					
	ISCC Principle 2								
07.01.015	Environmental impact assessment. Is it ensured, an environmental impact assessment is conducted prior	If any of the activities took place at the farm, an impact assessment must be available to show that environmental impacts have been considered and negative impacts have been kept as little as possible.	Local inspection shows that new buildings, cultivation areas, drainage systems do exist.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
	to implementing one of the following actions?: - New cultivation areas or change to intensive agricultural purposes - New buildings - Restructuring rural land holdings - Drainage systems - Other constructions or systems - Water management projects - Intensive livestock installations	(a) Human beings, fauna and flora; (b) Soil, water, air, climate and the landscape; (c) Material assets and the cultural heritage; (d) The interaction between the factors referred to in points (a), (b) and (c). (see ISCC 202-2 2.1.1)	Expert´s reports, documents of construction and planning and environmental tolerance checks show, that environmental impacts have been considered and kept as little as possible. Small-scale farmers in lower income countries are at least able to explain potential impacts of their operations and how they avoid potential negative impacts.						
07.01.016	Damage or deterioration of habitats. Is it ensured that damage or deterioration of habitats is avoided?	Check, whether any land use change took place after 31st December 2007. Check compliance with Principle 1. If land use change complies with Principle 1, check whether appropriate management measures to avoid damage or deterioration of any important habitats or species have been identified and implemented. Any legal requirements relating to the protection of species and habitats must be met. Wild species or products from their natural habitat shall be gathered only when permitted by law and this shall be done only in a manner ensuring those species will continue to flourish in their natural habitat along with other species that normally depend on the gathered species. Check whether control measures to avoid illegal or inappropriate hunting, fishing, trapping or collecting activities are implemented. Around all protected areas (covered in Principle 1), set aside land or wildlife corridors, appropriate buffer zones shall be protected, restored or set up. Buffers include: riparian buffers, filter strips, grassed waterways, shelterbelts, windbreaks, living snow fences, contour grass strips, cross - wind trap strips, shallow water areas for wildlife, field borders, alley cropping, herbaceous wind barriers, and vegetative barriers. (see ISCC 202-2 2.1.2)	Objective evidence by on-site visit, document check. Maps on natural vegetation as well as protected areas, existing ecological corridors, buffer zones show points of actions.	X					
07.01.017	Ecological focus areas for pollinators implemented.	The requirement is applicable to farms with arable land exceeding 15 hectares, the 5% rule may include both arable and non-arable land.	Evidence must be documented for each measure respectively. Objective evidence by on-site visit, document check. Bilateral		X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
	Is it ensured that ecological focus areas for the protection of pollinators and biodiversity are implemented?	Check, whether an ecological focus area includes at least 5% of the land of a farm. The area should include the following measures, either on their own or in combination: a) Leaving the land fallow. The land can be left either entirely fallow or in parts. If less than 5% of the ecological focus area is fallow, the implementation of other complementary measures from this list is required b) Planting of nitrogen-fixing plants c) Integration of landscaping elements, such as e.g. hedges, buffer zones d) Maintenance or re-establishment of pollinator habitats (e.g. planting at least 5-10 native plant species rich in pollen and nectar including annual and perennial vegetation as well as planting hedges) (see ISCC 202-2 2.1.3)	discussions with farmers on awareness.						
07.01.018	Has BAP been developed Has a Biodiversity Action Plan (BAP) been developed with the aim of protecting biodiversity and pollinators in particular?	Biodiversity measures should be adapted in accordance with local conditions. Measures may include: a) technologies and practices applied to reduce the use of plant protection products, e.g. no seed-coating with neonicotinoids (clothianidin, imidacloprid, thiamethoxam) b) use of drift reducing technologies (e.g. nozzles, spray shields, etc.) c) minimisation of off-site dust movement from treated seeds, e.g. through sticking agents d) appropriate disposal of redundantly treated seeds e) switching from chemical pest control to biological pest control f) the construction of conservation areas including breeding and shelter locations, water resources for pollinators, maintenance or re-establishment of pollinator habitats (see ISCC 202-2 2.1.4)	A Biodiversity Action Plan is developed covering the necessary requirements. The plan shall describe the measures planned and a timeline for integrating these measures into agricultural practice.	X					
07.01.019	BAP Measures implemented, monitored and reported. Are the measures in the Biodiversity Action Plan (BAP) implemented, monitored, and reported?	The producer implements the measures following the BAP with regards to timely and regular implementation, including monitoring and reporting. (see ISCC 202-2 2.1.4)	An annual update of the measures planned and integrated must be provided to the auditor prior to the audit. Evidence must be documented for each measure respectively.		X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
07.01.020	Natural vegetation areas around springs and natural watercourses. Is it ensured, that natural vegetation areas around springs and natural watercourses are maintained or re-established?	Check whether the producer knows the status of riparian vegetation around springs and natural watercourses. Natural watercourses can be streams, rivers, canals or other routes, through which constantly or ephemeral/intermittent water flows, no matter if they are still unaffected from human intervention or corrected, straightened or otherwise regulated. Check, whether appropriate riparian buffer zones to protect watercourse and wetlands were set up, maintained and restored taking into consideration crop planting, application of fertilizers and plant protection products and harvesting. Where natural vegetation in riparian areas has been removed there is a plan with a timetable for recovery. (see ISCC 202-2 2.1.5)	Document check. Bilateral discussions with farmers on awareness. Maps of watercourses and springs, planning contents and re-establishing plans (with a concrete implementation plan) are available. Local inspection of the riparian areas on the farmers land.	X					
07.01.021	Highly invasive species and genetically modified (GM) species. Is it ensured that all requirements with respect to highly invasive species and genetically modified (GM) species are met?	Check if species or genetically modified variety is officially prohibited in the country of operation. Check if the farm/plantation introduced new plant species that are not already established in the country or region, which show a high risk of invasive behavior. If yes, check if al existing regulatory frameworks are followed for such an introduction. If GM species were cultivated, check any buyer contracts and legal regulation for restriction (e.g. on protection of adjacent farms, wildlife habitats against invasion and cross-pollination) and check if they were followed. Check if traceability and labelling of GM crops are in line with requirements of GM crop recipients or the country of cultivation. (see ISCC 202-2 2.1.6)	Reports on raw materials cultivated on the plantation or farm and type and origins of seed. Databases like the Global Invasive Species Database (GISD, http://www.issg.org/database/welcome/) in order to verify the invasiveness of cultivated raw material. Contracts with seed producers and buyers. Document check and on-site verification.	X					
07.01.022	Burning restrictions Is it ensured that burning restrictions have been followed?	The burning of arable stubble or other crop residues is not allowed except where authority (e.g. local, regional or national) has granted an exemption for plant health reasons. Burning as part of land and/or vegetation clearance is prohibited. When burning takes place as a sanitary measure, it must be done in a way considering safety factors, such as wind directions, appropriate distance from easily flammable objects in the immediate vicinity, etc. (see ISCC 202-2 2.1.7)	Local inspection of the production areas, if necessary, interviews with the employees, NGOs. Manuals/document check, including that the producer has relevant authorization.	X					
07.01.023	Crops are grown on suitable soils. Is it ensured that crops are grown on suitable soils and have good	Check soil management plan aimed at sustainable soil management, erosion prevention and erosion control. The plan should refer to: - Prevention and control of erosion;	A soil management plan aimed at sustainable soil management, erosion prevention and erosion control must be documented,	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
	agricultural practices with respect to soil quality, soil contamination and soil erosion been addressed in the soil management plan?	- Maintaining and improving balances of soil nutrient balance; - Maintaining and improving soil organic matter; - Maintaining and improving soil pH; - Maintaining and improving soil structure; - Maintaining and improving soil biodiversity; - Prevention of salinization. - Maintaining water holding capacity - Maintaining base saturation - Determination of soil organic carbon content - Topographical, climate and pedological characteristics of soils and the suitability of crops have been considered. Appropriate management measures can include, inter alia, optimum plant spacing, crop rotation and intercropping, landscaping elements or an appropriate type and use of machinery. (see ISCC 202-2 2.2.1)	considering the mentioned aspects.						
07.01.024	Soil Management Plan reviewed by competent individual. Is the soil management plan reviewed by a competent individual?	A competent individual is for example a farmer educated to college level in agriculture, a professional agronomy advisor/ consultant or government or a research institution advice. (see ISCC 202-2 2.2.1)	Check whether the soil management plan was reviewed, signed upon submission and approved by a competent individual. Any alterations to the soil management plan need to be discussed with the responsible individual for renewed approval.		X				
07.01.025	Implementation of reviewed soil management plan. Are the implementation and validation of the measures described in the soil management plan reviewed by a competent individual?	The measures taken should be validated against the specific measures included in the management plan. (see ISCC 202-2 2.2.1)	Validation is done e.g., through periodical soil analyses on, for example, soil pH, macro-and micronutrients, heavy metals or other contaminants or soil organic matter. The measures taken should be validated against the specific measures included in the management plan.			X			
07.01.026	Reduce the possibility of soil erosion. Is it ensured that measures and cultivation techniques have been	Evidence of measures to reduce soil erosion is available. Maps of fragile soils and topographic characteristics must be available.	Evidence from the analysis of land- and topographical maps and local inspection of the farmland with regard to the soil erosion and compaction	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
	used to reduce the possibility of soil erosion and compaction?	A management strategy including measures should exist for plantings on slopes above a certain limit (specified to soil, climate and topographical characteristics). A management strategy including identified measures should be in place for other fragile and problematic soils (e.g. sandy, low organic matter soils). Appropriate measures are inter alia: - Field tillage practices - Crop rotation - Adaptation of field cultivation techniques Cover/catch crops/intermediary crops should be sown using a locally appropriate species mixture with at least one legume and reducing bare soil to the point of having a plant coverage index of at least 75% at farm level per year. Applied techniques are suitable for the respective processed ground. The soil structure shall be maintained, and soil compaction shall be prevented, e.g. by an appropriate use of machinery, appropriate frequency and timing of on-field work to avoid traffic on wet soil; appropriate tire pressure; tillage operation should be avoided or strongly reduced on wet soils; controlled traffic planning can be used). There shall be monitoring, appropriate to scale, of the measures implemented to reduce the risk of soil erosion and compaction (see ISCC 202-2 2.2.2)	situation as well as the slope of the farmland. Evidence that specific management strategies have been set up for fragile or problematic soils. Interviews with the farmer and/or other employees.						
07.01.027	Appropriate crop rotation practices for annual crops. For annual crops, are fitting crop rotation procedures in place to ensure crop diversification?	The requirement is not relevant for land that is entirely cultivated with crops under water for a significant part of the year or for a significant part of the crop cycle. A fitting crop rotation procedure means that at least two different crops must be grown on the arable land of the farm/plantation within a four-year period. (see ISCC 202-2 2.2.3)	Farm Management Practices records: 1. Cropping calendar that may include information such as: • Type of crops • Time of sowing/planting and harvesting records. 2. Records of agricultural practices.	X					
07.01.028	Applied organic and mineral fertilizers.	Evidence, where fertilizers come from and if the source is trustworthy (e.g. reputable seed producers, cooperatives, neighbours).	Fertilizer lists, conclusions of soil reports and input/ output balances. Interview with farmer/	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
	Is it ensured that applied organic and mineral fertilizers come from trustworthy sources, are of high quality and used according to nutritional requirements?	Verify if a periodic input/output balance of fertilizer application has been conducted. Fertilizer application should be based on this input/output balance and follow professional recommendations, if available. Most efficient fertilizer application is aspired in order to reduce runoff. Evidence that application manuals, the chemical composition, concentration and concentration are considered when applying fertilizers. If organic matter, like Empty Fruit Bunches (EFB) or other remaining plant material is used in the production areas (mulched), the material is evenly distributed. (see ISCC 202-2 2.3.1)	employees and service providers. Results of soil examinations, fertilizer calculations, application manuals, chemical compositions of fertilizers. Interviews with the farmer and other employees confirm the use of fertilizer according to nutritional requirements.						
07.01.029	Fertilizers with considerable nitrogen content. Is it ensured that while applying fertilizers with considerable nitrogen content, care is taken not to contaminate the surface and ground water?	Verify that fertilizer with a content of more than 1.5% of nitrogen in the dry matter are not applied onto flooded, water logged or frozen soils. Verify if the producer can demonstrate that he observes at least a distance of 3 m to riverbanks etc. and takes care that there is no run-off of applied fertilizer into surface water bodies and the ground water. Check, if the producer examines weather conditions during surface application of fertilizers (e.g. wind speed and direction, temperature) and takes them into account. (see ISCC 202-2 2.3.2)	Confirmation by means of lists of use of fertilizer, records on fertilizer application, local inspection of the farm/plantation. Interview with farmer/ employees and service providers.	X					
07.01.030	Fertilizer application procedure. Is it ensured that the fertilizer application machinery allows for accurate fertilizer application?	The fertilizer application machinery is kept in good condition and verified periodically to ensure accurate fertilizer application. (see ISCC 202-2 2.3.3)	Maintenance reports, invoices, reports of calibration.	X					
07.01.031	Restriction on the use of sewage sludge. Is it ensured that restrictions on the use of sewage sludge and other organic materials are followed?	Raw sewage sludge is sludge that is taken untreated from wastewater treatment plants. Raw sewage sludge shall undergo a treatment before used on the fields. The treatment should considerably lower the content of any pollutants like lead, cadmium, chromium, copper, nickel, mercury, zinc and organic-persistent pollutants. Dewatering is not considered a treatment. Treated sewage sludge may only be applied to soils in a way that it does not adversely affect communities, water- or soil quality, the pH of the soil or the nutritional needs of crops. The impacts of applying organic manure, treated sludge and sludge water and/or industrial waste residues shall be kept to a minimum. Where relevant, this might include an assessment on the	Evidence is available on source of sewage sludge and of pre-treatment and on type/time of application of organic manure, treated sludge and sludge water and/or industrial waste residues. Lists of fertilizer-use, interviews with farmer/ employees, neighbours and NGOs show that negative impacts of organic manure, treated sludge and industrial wastes are kept to a minimum. If applicable	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		pollution of ground and surface water, health risks to workers and surrounding communities and an assessment of heavy metals. (see ISCC 202-2 2.3.4)	assessment on pollution potential available						
07.01.032	Waste and agricultural by products. Is it ensured that wastes and agricultural by-products are handled sustainable?	Agricultural wastes are reduced, reused and/or recycled. Agricultural wastes and by-products can be for example composted on-farm and used as a soil conditioning, sold to alternative markets or used for alternative purposes. The use of agricultural by-products does not jeopardize the function as important traditional, regionally used products (such as fodder, natural fertilizer, material, local fuel etc.) and does not occur at the expense of the soil organic matter or soil nutrients balance (see ISCC 202-2 2.3.5)	Evidence how agricultural wastes and by-products are handled. Soil organic matter balance. Interview with farmer/plantation manager, employees or locals on traditional uses.	X					
07.01.033	Records of fertilizer applications. Are records of fertilizer applications available?	Complete records of all fertilizer applications are available (where, what, how much, date). This includes: (1) The name or reference of the field (2) Exact dates (day/month/year) of the application (3) The trade name, type of fertilizer (4) Amount of product, which was applied in weight or volume. (5) Application machinery type used and the method (6) Name of the operator. (see ISCC 202-2 2.3.6)	Fertilizer reports	X					
07.01.034	Soil organic matter balance or analysis. Is it ensured that a soil organic matter balance or analysis is compiled?	A soil organic matter balance is compiled (can be generic) or every 5 years a soil organic matter analysis takes place. Results are kept for 7 years. (see ISCC 202-2 2.3.7)	Soil organic matter balances available. Document check and/ or other evidence.	X					
07.01.035	Prohibited chemicals of the Stockholm Convention. Is it ensured that prohibited chemicals of the Stockholm Convention and chemicals listed in WHO classes 1a and 1b lists have not been used and that chemicals listed in Annex III of the Rotterdam Convention area are avoided and that in cases where there are no alternatives to a chemical substance named in the prohibited lists, an external expert was consulted to confirm this?	Check if the producer is aware of the chemicals applied. Verify if the producer did not use any chemicals listed in the Stockholm Convention on Persistent Organic Pollutants and the WHO 1a and 1b during cultivation activities. For audits within the EU, the following chemicals must be checked (not covered under cross compliance): WHO 1a: Bromadiolone, sodium fluoroacetate, tebupirimfos, phenylmercury acetate WHO 1b: Acrolein, beta-cyfluthrin, calcium arsenate, zeta-cypermethrin, fenamiphos, formetanate, oxamyl, zinc phosphide, 3-chloro-1,2-propanediol, famphur, oxamyl, paris green, lead arsenate, tefluthrin, zinc phosphide Verify if the producer has a basic understanding of the hazardousness of chemicals especially with respect to	Application documents, stock, on-site visit. Bilateral discussions with farmer/plantation manager or responsible. Phase-out plan for WHO 1a and 1b chemicals (if still in use) to ensure phase-out by 01 January 2023. If applicable: certificates of qualification of the external expert, written statement confirming that no alternative to the used chemical currently exists.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		chemicals listed in WHO 1a and 1b as well as the Annex III of the Rotterdam Convention (UNEP's Prior Informed Consent (PIC) Program list. Verify if the producer has a basic understanding of the hazardousness of chemicals especially with respect to chemicals listed in Annex III of the Rotterdam Convention (UNEP's Prior Informed Consent (PIC) Program list. Verify if the producer avoids the use of those chemicals, e.g. by using alternatives and envisages a phase-out. Where WHO 1a and 1b chemicals are still in use verify that a phase-out plan (until 01 January 2023) is in place. The expert to be consulted in cases where no alternative is available must have the professional background and expertise to analyse the situation appropriately and take a decision. (see ISCC 202-2 2.4.1)							
07.01.036	Plant protection products. Is it ensured that only plant protection products are used that are registered in the country of use for the target crop where such official registration scheme exists?	Check if all the plant protection products applied are officially registered or permitted by the appropriate governmental organization in the country of application. Where no official registration scheme exists, check if plant protection products used follow the FAO International Code of Conduct on the Distribution and Use of Pesticides. (see ISCC 202-2 2.4.2)	Confirmation by means of inspection of the used plant protection products in the storage facilities, field records. All products are registered products in the respective country.	X					
07.01.037	Local restrictions on the use of plant protection products. Have local restrictions on the use of plant protection products been followed?	Check whether the responsible member of staff/employee or farmer are aware of restrictions and are following them. (see ISCC 202-2 2.4.3)	Control of the farm records, interview farmer / employees.	X					
07.01.038	Purchased seed. Is it ensured that all purchased seeds are legitimized and that an informed choice on seed varieties and plant materials was made?	Check, whether all purchased seed and plant material comes from authorities-recognized seed producers or from trustworthy sources (e.g. reputable seed producers, cooperatives) and is traceable. If self-bred seed is used, check whether applicable seed production norms are followed and if legal requirements regarding intellectual property rights are met. Check if an informed choice on seed varieties and plant materials, grafting material was made (taking into account e.g. yield, disease- and pest resistance, local conditions) (see ISCC 202-2 2.4.4)	Records on seed and planting material origin (including name, variety vendor, location, date of application and quantity used per area). Document check on existing certificates, label tags on seed packaging. On-site verification and bilateral discussion with farmer/plantation manager how the choice for seed/plant material/grafting material was made.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
07.01.039	Invoices of registered plant protection products. Are invoices of registered plant protection products kept?	Invoices of the registered plant protection products used must be kept for record keeping and available at the time of the external inspection. (see ISCC 202-2 2.4.5)	Relevant documentation available: Invoices and delivery notes.	X					
07.01.040	Integrated Pest Management. Has assistance in implementation of Integrated Pest Management systems been obtained through training or advice?	The technically responsible person on the farm has received formal documented training and/ or the external technical IPM consultant can demonstrate their technical qualifications. (see ISCC 202-2 2.5.1)	Evidence of training e.g. training certificates, confirmation of participation in a training, Evidence of external advice and qualification of the external technical IPM consultant.	X					
07.01.041	Prevention Can the producer show evidence of implementation of at least one activity that falls in the category of "Prevention"?	Example "Prevention" measures concern the location of crops, crop rotation, cropping pattern, seed selection (including seed dressing), crop husbandry and hygiene (includes measures to avoid disease cross contamination like e.g. removing of infested or diseased plant material from the field), fertilization, irrigation, habitat management, inter-cropping, harvesting and storage and tillage practices. (see ISCC 202-2 2.5.2)	Local inspection of the production area, field records, interviews with farmer / employees.	X					
07.01.042	Observation and Monitoring Can the producer show evidence of implementation of at least one activity that falls in the category of "Observation and Monitoring"?	The producer can show evidence of implementing at least one activity that will determine when, and to what extent, pests and their natural enemies are present and using this information to plan what pest management techniques are required. Example "Observation and Monitoring" measures concern crop monitoring and routine and regular control of the appearance of pests, decision support systems and area-wide management as well as identification and control of present natural pest enemies. (see ISCC 202-2 2.5.2)	Confirmation by means of local inspection of the production area, field records, Interview with farmer/ employees.	X					
07.01.043	Intervention Can the producer show evidence of implementation of at least one activity that falls in the category of "Intervention"?	The producer shows evidence that in situations where pest attack adversely affects the economic value of a crop; intervention took place. Example "Intervention" measures concern cultural and physical control, biological control and chemical control. They include the use of selective pesticides rather than broad spectrum and varying the type of chemicals. (see ISCC 202-2 2.5.2)	Local inspection of the farmland, farm records, Interview with farmer/ employees.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
07.01.044	Staff dealing with plant protection products. Is it ensured that the staff dealing with plant protection products is competent and envisages the use of non-chemical solutions?	Check for competence of plant protection product dealing staff. If applied by qualified adviser, technical competence can be demonstrated via official qualifications or specific training course attendance certificates. If applied by producer/personnel experience via technical documentation, e.g., product technical literature or specific training course attendance. Check competence of staff dealing with plant protection products with respect to parameters taken into consideration prior and during application, the application of precautionary measures, the use of non-chemical solutions. (see ISCC 202-2 2.6.1)	Control of training certifications/ documentation (official qualifications or specific training course attendance certificates, Fax and e-mails from advisors, governments, and other suitable institutions are allowable if application was done by qualified adviser) Interview with farmer/ technical staff shows the existence of technical and economic knowledge.	X					
07.01.045	Application of plant protection products. Is it ensured, that the application of plant protection products is done appropriately?	The applicant/responsible can show that good agricultural practices and weather conditions have been considered during application. The competent person can also show that important parameters have been taken into consideration before applying plant protection products, e.g. the necessity was given (following visual inspections, taking into account economic thresholds of pest/disease and weed occurrence, weather forecasts, local knowledge, no non-chemical solutions available) and precautionary measures to protect workers and neighboring communities and environment were applied. Check if the applicant/responsible follows label instructions for products used (e.g. on protective clothing, storage, handling, amount of applied active ingredient etc.). Check if there are clear documented procedures, which regulate all the re-entry intervals for plant protection products applied to the crops according to the label instructions. If plant protection products are applied near populated areas or water bodies, appropriate distances must be kept (buffer zones) and all necessary precautions are taken to avoid people entering into recently sprayed areas. If plant protection products are applied aerially, any residents within 500 m of the planned application are notified in advance. Pesticides classified as WHO1a, 1b or 2 are not applied aerially within a 500 m distance to any populated areas or water bodies. (see ISCC 202-2 2.6.2)	Farm records, maps or other evidence identifying any populated areas or water bodies, local inspections including storage facilities. Availability of protection clothing in accordance with the label instructions of the used plant protection products. Documented procedures on good agricultural practices during spraying, label instructions, re-entry times. Interview with responsible member of staff/ workers	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
07.01.046	Application equipment calibrated. Is it ensured that all application equipment is calibrated?	Check for documented evidence of up to date maintenance sheets for all repairs, oil changes, etc. is available. Verify if application machinery (automatic and non-automatic) has been verified for correct operation within the last 12 months and this is certified or documented either by participation in an official scheme (where it exists) or by having been carried out by a person who can demonstrate their competence. (see ISCC 202-2 2.6.3)	Relevant documentation available. Interview with farmers and respective employees.	X					
07.01.047	Records of plant protection product applications. Have all the plant protection product applications been recorded?	All records are available and complete: (1) The crop name and/or variety, (2) Date, location and trade name of product (3) Justification for application, product quantity applied (4) Application machinery used and the operator (5) The common name of the pest(s), disease(s) or weed(s) treated 6) Active ingredient References: (see ISCC 202-2 2.6.4)	Farm records are available and complete	X					
07.01.048	Facilities for measuring and mixing plant protection products. Is it ensured that appropriate facilities for measuring and mixing plant protection products are available?	Check if the plant protection product storage facilities and the plant protection product filling/mixing area (if different) have measuring equipment and are equipped with utensils e.g. buckets, water supply point etc. for the safe and efficient handling of all plant protection products. Check if the graduation of containers and the calibration of scales is verified annually by the farmer/responsible employee to assure accuracy of mixtures. Check if the plant protection product storage facilities and all designated fixed filling/mixing areas are equipped with a container of absorbent inert material such as sand, floor brush and dustpan and plastic bags, that must be signposted and in a fixed location, to be used immediately in case of spillage of plant protection product. (see ISCC 202-2 2.7.1) Check if there are documented records that indicate that obsolete plant protection products have been disposed of by officially authorized channels. When this is not possible, check if obsolete plant protection products are securely maintained and identifiable. They shall be	Local inspection of the plant protection product storage facilities and/ or filling mixing area and the measuring cups and scales. Interview with responsible member of staff/ workers Local inspection of the storage facilities, documentation about the disposal of the plant protection products.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		removed and recycling or disposed following internationally recognized best practices like e.g. the FAO Guidelines for the management of small quantities of unwanted and obsolete pesticides. (see ISCC 202-2 2.7.2)							
07.01.049	Obsolete plant protection products. Is it ensured that obsolete plant protection products are securely maintained and identified and disposed of by authorized or approved channels?	Check if there are documented records that indicate that obsolete plant protection products have been disposed of by officially authorized channels. When this is not possible, check if obsolete plant protection products are securely maintained and identifiable. They shall be removed and recycling or disposed following internationally recognized best practices like e.g. the FAO Guidelines for the management of small quantities of unwanted and obsolete pesticides. (see ISCC 202-2 2.7.2)	Local inspection of the storage facilities, documentation about the disposal of the plant protection products.	X					
07.01.050	Surplus application mix or tank washings. Is it ensured that surplus application mix or tank washings are disposed of in a way not to contaminate the ground water?	Check whether the producer is aware of national or local legislation and that legislation is observed. When surplus application mix or tank washings are applied onto designated fallow land, it can be demonstrated that this is legal practice and all the treatments have been recorded in the same manner and detail as a normal plant protection product application. Surface water contamination has been avoided. (see ISCC 202-2 2.7.3)	Confirmation by farmer/ employees, farm records, reports of the further use of surplus application mix.	X					
07.01.051	Re-use of empty plant protection product containers. Is it ensured that the re-use of empty plant protection product containers for purposes other than containing and transporting of the identical product is avoided?	Check if empty plant protection product containers have not been or currently are not being re-used for anything other than containing and transporting of the identical product as stated on the original label. If no official disposal system exists and the risk of false re-usage appears, workers and adjacent communities should be educated on the risks of reusing empty containers. (see ISCC 202-2 2.7.4)	Visual inspection of the farm/ plantation. Verification that the clear written instructions are available. Interview with responsible member of staff/ workers	X					
07.01.052	Empty plant protection product containers. Is it ensured that empty plant protection product containers are cleaned prior to disposal?	Check if a pressure-rinsing equipment for plant protection product containers is installed on the plant protection product application machinery or if there are clear written instructions to rinse each container three times prior to its disposal. Verify if it can be ensured that the rinsate from the empty plant protection product containers is always put back into the application equipment tank when mixing. Check if all the existent, relevant national, regional and local regulations and legislation has been complied with regarding the disposal of empty plant protection product containers. (see ISCC 202-2 2.7.5)	Inspection of the empty containers. Clear written instructions. Interview with responsible member of staff/ workers	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
07.01.053	Disposal of empty plant protection product containers. Is it ensured that the disposal of empty plant protection product containers occurs in a manner that avoids exposure to humans and the environment?	Check if the system used to dispose of empty plant protection product containers ensures that people cannot come into physical contact with the empty containers. The risk of contamination of the environment, watercourses and flora and fauna is minimized. Where official collection and disposal systems exist, there are documented records of participation by the producer. (see ISCC 202-2 2.7.6)	Visual inspection of the farm/ plantation and the farm plan management. Confirmation by means of the official collection system and confirmations of disposal.	X					
07.01.054	Adequate provisions for waste disposal. Is it ensured that the premises have adequate provisions for waste disposal?	Check if national and regional legislation is followed when storing and disposing wastes. Check if the farm has designated areas to store litter and waste, which do not create a safety or health hazard. Verify if it can be ensured that risks of different types of wastes are identified and these wastes are stored according to risk identification. This especially applies to hazardous wastes. If applicable, waste burning and disposal should always be done by official, authorized systems. It not available, on-farm disposal should follow best practices. The following rules are regarded: If waste is burned on-farm, check if certain requirements can be fulfilled: - No burning of hazardous wastes like solvents, certain plastics or plant protection products on-farm; - PVC and certain other plastics should not be burned in on-farm incinerators (especially in open fires or low-temperature incinerators); -Incinerators and burning sites are in legal locations and fit for purpose. If on-farm disposal takes place, check if certain requirements can be fulfilled: - Sanitary landfills on the farm are designed according to the requirements of national legislation or where not available – governed by best practice guidelines defined by farm management; - Litter and other general waste are not thrown into ditches, streamways or holes that might flood; - Disposals of burned wastes are covered with a suitable layer of soil. (see ISCC 202-2 2.7.7)	Confirmation by local inspection of the production area and the waste-storage areas. Interview with responsible member of staff/ workers. Visual inspections of waste and disposal sites	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
07.01.055	Farm waste management plan available. Is a farm waste management plan available?	Check if a farm waste management plan is available, which includes practices for waste reduction, reuse and recycling to avoid or reduce wastage and the use of landfill or burning. The waste management plan should include the phases (1) Risk assessment, (2) Target-setting, (3) Risk management and (4) Monitoring. Verify that best practices must be addressed in the waste management plan. They refer to: - Prevention of wastes; - Prevention of on-farm burning of certain waste materials; - Prevention of contamination of on-site landfill disposal; - Prevention of contamination with respect to disposal of ash; Appropriate management measures could be inter alia minimization of waste materials or energy recovery or efficient burning sites/incinerators. (see ISCC 202-2 2.7.8)	A comprehensive, current, documented plan that covers wastage reduction, pollution and waste recycling is available. Air, soil, water, noise and light contamination must be considered. Record keeping must be in place for produced waste amounts and on-farm disposal (including discharge to landfill, drains, sewers, surface water, land or groundwater). If burning takes place, further records on types of wastes burned and the type of burning practice (e.g. open fire, low temperature incinerators) should be available. Records of the risk assessment as well as appropriate monitoring and management measures must be kept at least five years.	X					
07.01.056	Storage of fertilizers. Is it ensured that fertilizers are stored in an appropriate manner?	Fertilizer storage reduces the risk of contamination of humans and the environment. All inorganic fertilizers, e.g. powders, granules or liquids are stored in a manner, which poses minimum risk of contamination to water sources, health and safety of humans and the environment. E.g. stored liquid fertilizer must be surrounded by an impermeable barrier (according to national and local legislation, or is stored in a container of at least 10% larger capacity (if there is no applicable legislation), and consideration has been given to the proximity to water courses and flood risks. (see ISCC 202-2 2.8.1)	Local inspection of the storage facilities with regard to the distance to watercourses and high tide-areas, health and safety of humans and the environment.	X					
07.01.057	Storage of inorganic fertilizers. Is it ensured that inorganic fertilizers are stored in a covered, clean and dry area?	The covered area is suitable to protect all inorganic fertilizers, e.g. powders, granules or liquids, from atmospheric influences like sunlight, frost and rain. Based on risk assessment (fertilizer type, weather conditions, temporary storage), plastic coverage could be acceptable. Inorganic fertilizers, e.g. powders, granules or liquids, are stored in an area that is free from waste, does not constitute a breeding place for rodents, and where	Reports on stored fertilizers, local inspection of the storage facilities.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		spillage and leakage is cleared away. The storage area for all inorganic fertilizers, e.g. powders, granules or liquids, is well ventilated and free from rainwater or heavy condensation. Storage directly on the soil is not allowed. It is possible to store gypsum and lime (calcium carbonate, not calcium oxide or calcium hydroxide) in the field for a limited time before spreading. References" (see ISCC 202 2.8.2)							
07.01.058	Storage of plant protection products. Is it ensured that plant protection products are stored in accordance with local regulations in a secure, appropriate storage?	Check if the plant protection product storage facilities comply with all the relevant current national, regional and local legislation and regulations. Further verify whether the plant protection product storage facilities are kept secure under lock and key. Potential contamination of the ground water must be avoided. Appropriate storage facilities should: (1) Be structurally sound and robust (2) Have a sealed floor (3) Built of materials or located so as to protect against temperature extremes (4) Built of materials that are fire resistant (Minimum requirement RF 30, e.g. 30 minutes resistance to fire) (5) Have sufficient and constant ventilation of fresh air to avoid a build up of harmful vapors (6) Are located in areas with sufficient illumination both by natural and by artificial lighting, to ensure that all product labels can be read easily on the shelves. (7) Are located in a separate space independent from any other materials. Check if all the plant protection products that are currently in the store are kept in the original containers and packs. Check if in the case of breakage the new package contains all the information of the original label. (see ISCC 202-2 2.8.2)	Local inspection of the storage facilities.	X					
07.01.059	Storage of liquids. Is it ensured that liquids are not stored on shelves above powders?	Verify whether all the plant protection products that are liquid formulations are stored on shelving, which is never above those products that are powder or granular formulations. (see ISCC 202-2 2.8.3)	Local inspection of the storage facilities.	X					
07.01.060	Product inventory.	Check if the stock inventory, which indicates the contents (type and quantity) of the store is available and is updated at least every 3 months. Quantity refers to how	Stock inventory. Document check and/ or other evidence possible.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
	Is it ensured that the product inventory is documented and readily available?	many bags, bottles, etc., not on milligram or centiliter basis. (see ISCC 202-2 2.8.4)							
07.01.061	Storage of mineral oil products. Is it ensured that mineral oil products are stored in an appropriate manner?	The storages of the material are of suitable material and consistent with best available technology and respective laws. Separated storage of fuels from fertilizer/PPP. Storage built in a manner to prevent contamination by the stored materials. (see ISCC 202-2 2.8.5)	Local inspection of the storage facilities	X					
07.01.062	Existing water rights. Is it ensured that existing water rights (both formal and customary) are respected and that water use is in compliance with applicable regulations and local legislations? Can the irrigation in the context of social and environmental sustainability be justified?	Check if irrigation took place and what kind of irrigation source was used. If irrigation with other than rainwater took place, check whether a permit of the responsible authority is available. If groundwater is used for irrigation, the producer holds an irrigation permit (official license) or if not applicable, assesses and evaluates use and recharge rates of the groundwater in a water use plan. Check, if the producer respects existing water rights (including those of local communities and indigenous people), and can justify the irrigation in light of accessibility of water for human consumption. Adverse effects for downstream users must be prevented. Water use is in compliance with applicable regulations and local legislation. (see ISCC 202-2 2.9.1)	Interview with the farmer, documents regarding water rights, information from local administrative authorities and NGO. If applicable water use plan available.	X					
07.01.063	Water usage and water quality. Is it ensured that good agricultural practices are applied to reduce (unsustainable) water usage and to maintain and improve water quality?	Verify whether good agricultural practices/a management plan exists with respect to -Efficient water usage during irrigation; -Responsible usage of organic fertilizers and agro-chemicals; -Waste discharge -Avoidance or minimization of surface runoff and siltation of watercourses Verify whether appropriate management measures to reducing the unsustainable water use, the abstraction of unsustainable water sources and to minimizing diffuse and localized pollution from chemical residues, fertilizers, soil erosion or other sources to ground and surface water have been identified. Appropriate measures could include inter alia: -Setting up buffer zones around water bodies, -Efficient handling of fertilizers including sewage sludge, wastewater treatment,	Documentation of water management plan or good agricultural practices Identified management measures implemented on a continuous basis. Check the irrigation water source and whether it is used sustainably. Farmer can justify irrigation. Documentation on irrigation is available. If monitoring takes place, results can be provided. Small-scale farmers in lower income countries are at least able to explain potential impacts of their operations and how they avoid potential negative impacts.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		-Installing efficient irrigation techniques (including rainwater harvesting, drain design) as well as timing the irrigation appropriately to crop requirements Check, if irrigation took place. If irrigation took place, check whether irrigation water was abstracted from a sustainable source or in a way that recharge rates compensates water abstraction. Verify irrigation method in light of water conservation and local climatic conditions. Timing and amount of irrigation is tailored to crop requirements to meet planned yield and quality levels under local conditions. Monitoring on appropriate scale available. (see ISCC 202-2 2.9.2)							
07.01.064	Air pollution and GHG emission reduction plan. Is a plan to reduce air pollution and greenhouse gas (GHG) emissions developed that is appropriate to the scale and intensity of operations?	Verify whether a plan exists and identifies the main GHG emissions and major air pollutants at the farm level, including carbon monoxide, nitrogen oxides, volatile organic compounds, particulate matter, sulphur compounds, dioxins and other substances recognised as potentially harmful to the environment (flora and fauna) and/or human health. The plan shall identify all potential air pollution and GHG emission sources and describe their nature. The plan shall describe any air pollution and GHG emission mitigation strategies that are employed currently or in the future, or else the rationale for not utilising such strategies. The plan can include e.g. the following steps: - Fossil fuel and energy reduction, the use of renewable energies, e.g. biofuels, biogas, solar or wind energy, are encouraged. - Peatland water management, substitution of mineral fertilisers, integrated pest management (IPM), use of organic fertiliser from co-composting, etc. (see ISCC 202 2.10.1)	Documentation of a plan to reduce air pollution and GHG emissions. Check whether the plan is adequate to the scale and intensity of operations.	X					
07.01.065	Implementation of air pollution and GHG reduction plan. Is the plan to reduce air pollution and greenhouse gas (GHG) emissions implemented and its impacts monitored?	Verify whether the steps described in the plan are being implemented by the farm/plantation and their impacts monitored. Check, that whenever possible, the farm/plantation investigates and implements available technology to reduce air pollution. (see ISCC 202 2.10.1)	On-site verification of measures taken up in the plan along with relevant documentation proving that the measures are being enforced. Compare air pollution levels and GHG emissions with previous years for improvement, or if in first year set a baseline.		X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
07.01.068	Energy management plan Is there an efficient energy management plan in place?	Check on-site sources of energy consumption. Check bills or other appropriate documents for energy consumption in the last years. Check whether there is/was awareness and effort to reduce fossil energy consumption and if there is awareness on impacts of high fossil energy consumption. (see ISCC 202 2.10.2) Check if a plan is in place to assess the major air pollutants for the unit of certification. The plan should include an assessment of pollutants such as: • carbon monoxide • nitrogen oxides • volatile organic compounds • particulate matter • sulphur compounds • dioxins • other substances recognised as potentially harmful for the environment or human health (e.g. heavy metals, ammonia or dust, volatile organic compounds) (see ISCC 202 2.10.1)	On-site verification on sources of energy, bills or other documents on energy consumption and development in the past years. Bilateral discussions on awareness on that topic and efforts in past and future on reductions of fossil energy consumption. Improvement plans and test results of the regular assessment of pollutants (e.g. test documents).		X				
	ISCC Principle 3								
07.01.069	Training activities and attendees. Are records kept for training activities and attendees?	Staff, responsible for certain tasks within the company should participate in training activities. Training includes the following topics: -Handling of plant protection products and other hazardous chemicals -Waste management -Handling of protective equipment for chemicals, fuels, gas and electricity Check if a record is kept for training activities including the topic covered, the trainer, the date and attendees. References: ISCC 202-2 3.1.1	Record for training activities for workers including the topic covered, the trainer, the date and the attendees. Evidence of attendance or details of other appropriate qualification	X					
07.01.070	Certificate of competence. Is it ensured that certificates of competence are available for dangerous or complex work?	Check if all workers handling and/ or administering chemicals, disinfectants, plant protection products, biocides or other hazardous substances and all workers operating dangerous or complex equipment as defined in the risk assessment have certificates of competence, and/ or details of other appropriate qualifications. Check if	Records/Certificates/other qualifications available. Document check and/ or other evidence possible.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		records identify workers who carry out such tasks, and show certificates of training or proof of competence. References: ISCC 202-2 3.1.2							
07.01.071	Adequate health and safety training. Is it ensured that all workers received adequate health and safety training and have been instructed according to the risk assessment?	Check if workers can demonstrate competency in responsibilities and tasks through visual observations. At least one worker/responsible with first aid skills should be available on the farm/plantation, whenever cultivation activities take place. If at time of inspection there are no activities, there must be evidence of instructions. References: ISCC 202-2 3.1.3	Relevant documentation, Interview with responsible member of staff/ workers	X					
07.01.072	Health, safety and hygiene policy and procedures. Has the farm/plantation a written health, safety and hygiene policy and procedures including issues of the risk assessment?	The risk assessment should include important health and safety risks, such as the use of agrochemicals, liquid fuels, lubricants, machines, generators, boilers, pumps, power tools, electrical installations and power lines. Within the risk assessment, risks of transporting, storage, handling and spillage and disposal shall be included. Check if the health, safety and hygiene policy at least includes the points identified in the risk assessment. Policy measures could include inter alia accident and emergency procedures, hygiene procedures, dealing with any identified risks in the working situation. Check if the policy are made clearly understandable for all workers, reviewed and updated when the risk assessment changes. Check if regarding all implemented health and safety requirements, a warning system including legally permitted sanctions exists for workers who do not apply the health- and safety requirements. Check if complete and maintained first aid kits and procedures (including records and evaluations of accidents) are available according to national regulations and recommendations and if they are accessible at all permanent sites and available for transport to the vicinity of the work. Check if it is ensured that first aid medical services can be provided in case of emergencies. References: ISCC 202-2 3.2.1	Complete and up to date risk assessment. Documents, visual inspection of first aid kits and other health, safety and hygiene measures, interview with farmer/plantation manger and workers	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
07.01.073	Accidents: Is it ensured that work-related accidents are covered by contracts or adequate compensation is received ?	Workers who are unable to carry out their regular activities due to an occupational/ work-related accident are protected by contract or receive adequate compensation. (see ISCC 202-2 3.2.2)	Proof of contracts and if relevant, proof of payment	X					
07.01.074	Protective Clothing. Is it ensured that workers have suitable protective clothing?	Check if workers (including subcontractors) are equipped with suitable protective clothing in accordance with legal requirements and/or label instructions or as authorized by a competent authority. Check if complete sets of protective clothing for certain works (e.g. handling plant protection products, working with electric equipment) which enable label instructions and/or legal requirements and/or requirements as authorised by a competent authority to be complied with are available, used and in a good state of repair. If handling or applying toxic substances (such as plant protection products) or carrying out other hazardous tasks, ensure that personal protective equipment is worn at work. Examples of protective clothing are rubber boots, waterproof clothing, protective overalls, rubber gloves and facemasks as well as appropriate respiratory, ear and eye protection devices. They should be used where necessary. Check if protective clothing is regularly cleaned, according to a schedule adapted to the type of use and degree of soiling. Cleaning of the protective clothing and equipment should be done separately from private clothing washing; gloves should be washed before removal. Dirty, torn and damaged protective clothing and equipment as well as expired filter cartridges should be disposed of. Check if single-use items (e.g. gloves, overalls) are disposed of after one use. Check if all the protective clothing and equipment, including replacements filters, is stored in a well-ventilated area and physically separate from the plant protection products and any other chemicals, which might cause contamination of the clothing or equipment. References: ISCC 202-2 3.2.3	Visual inspection: protective clothing is complete and clean and is used according to requirements/ instructions. Cleaning instructions are available, Interview with farmer/plantation manger and workers	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
07.01.075	Warning Signs Is it ensured that potential hazards are clearly identified by warning signs?	Verify if permanent and legible signs indicate potential hazards, e.g. waste pits, fuel tanks, workshops, access doors of the plant protection product/ fertilizer/ any other chemical storage facilities as well as the treated crop. Check if warning signs have been placed where appropriate. References: ISCC 202-2 3.2.4	Visual inspection of farm/ plantation	X					
07.01.076	Hazardous activities. Is it ensured that restrictions related to hazardous activities are followed?	Verify if young workers (15-18), pregnant or breast-feeding women, disabled workers or workers who suffer from chronic or respiratory diseases do not undertake hazardous work that jeopardizes their health, safety or morals. Verify if all persons, who have been injured or are ill, do not perform activities that are detrimental to their health and safety or that of other workers. References: ISCC 202-2 3.2.5 ISCC CORSIA 202 4.2.2	Visual inspection of farm/ plantation	X					
07.01.077	Accident procedure and equipment. Is it ensured that accident procedure and equipment is available?	Check if an accident procedure displays the basic steps of primary accident care and is accessible by all individuals within ten meters of the plant protection product/ chemical storage facilities and designated mixing areas. Check if procedures and equipment is available to deal with accidents and spills of chemicals (including plant protection products, fertilizers and fuels). References: ISCC 202-2 3.2.6	On-site inspection, accident procedures and equipment are available (might include e.g. clear overview of responsibilities, contact information in case of emergency, availability of first aid material), interview with responsible member of staff/ workers	X					
07.01.078	Facilities to deal with accidental operator contamination. Are facilities to deal with accidental operator contamination available?	Check if all plant protection product/ chemical storage facilities and all filling/mixing areas present on the farm have eye wash capability, a source of clean water no more than 10 meters distant, a complete first aid kit and a clear accident procedure with emergency contact telephone numbers or basic steps of primary accident care, all permanently and clearly signed. References: ISCC 202-2 3.2.7	Visual inspection of facilities, Relevant documentation on accident procedures	X					
	ISCC Principle 4								
07.01.079	Self-declaration on good social practice.	Check if the farm management and the employee's representative have signed and displayed a self-declaration assuring good social practice and human	Self-declaration is available in appropriate language and complete	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
	Has a self-declaration on good social practice regarding human rights been communicated to the employees and signed by the farm management and the employees' representative?	rights of all employees. Check if the self-declaration has been communicated to the workers. The self-declaration must be in language appropriate to workers and surrounding communities. The declaration contains commitment to the ILO core labor standards, respect for living wage, respect for the social environment, respect for legal land titles, sufficient compensation for communities, commitment to solve social conflicts, fair contract farming arrangements and commitment to reduce key economic, environmental and social impacts. References: ISCC 202-2 4.1.1							
07.01.080	Negative environmental, social, economic and cultural impacts. Is it ensured that all negative environmental, social, economic and cultural impacts are avoided?	Check if all environmental, social, economic and cultural impacts for surrounding areas, communities, users and land-owners are taken into account and if local historical, cultural and spiritual properties and sites are protected References: ISCC 202-2 4.1.2	Separate interview with farmer/plantation manager and employees' representatives, if necessary information from regional administration and NGOs. Report on impact assessment, document check Communication to stakeholders (e.g. via regular meetings, information events, information documents in appropriate language)	X					
07.01.081	Social impact assessment. Is there a social impact or legal compliance assessment?	Where there is an indication found for negative environmental, social and/or cultural impacts in context of the farm/plantation, check if a participatory social impact assessment has been conducted where all relevant stakeholders including local communities and indigenous people have been engaged. The report is publicly available in appropriate language to surrounding communities. (see ISCC 202-2 4.1.2)	Participatory social impact assessment or legal compliance assessment in place.	X					
07.01.082	Negative impacts. If there were negative environmental, social and/or cultural impacts found, is there an action plan for improvement identified?	The action plan needs to address the impacts identified and to ensure that continued dialogue with surrounding communities is in place. Negative impacts must be avoided or, if this is not possible, minimised, restored and/or compensated. (see ISCC 202-2 4.1.2)	Verify the action plan, including the consultation of relevant stakeholders during the audit. Documents of regular meetings with communities (with two-way communication) and local government with listed risks		X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
			and/or impacts and evidence of minuted negotiations or resolution processes must be compiled.						
07.01.083	Legal, social, and environmental issues. Does the farm/plantation provide adequate information to stakeholders on legal, social and environmental issues related to the ISCC requirements?	The information must be presented in an appropriate language and must be accessible to stakeholders. Information can include e.g. management procedures comprising the results of Free Prior and Informed Consent (FPIC) processes, human rights policies, results of participatory social impact and legal compliance assessments, etc. (see ISCC 202-2 4.1.3)	There are communication channels (written sign or website with the following information: email, cellphone, mailbox) that adequately enable communication between the farm/plantation and the community. The communication channels have been made known to the local communities. Commercially sensitive and confidential information as well as details relating to customers and/or suppliers and personal information shall remain confidential.	X					
07.01.084	Food security. Is it ensured that biomass production does not impair food security?	Verify whether biomass production does not replace stable crops cultivated for food production and does not impair the local food security. Local food prices do not rise as a direct effect of biomass production. References: ISCC 202-2 4.1.4	Separate interview with farmer/plantation manager and employees' representatives. If necessary information from NGOs.	X					
07.01.085	Fair and transparent contract farming arrangements. Is it ensured that essential fair and transparent contract farming arrangements are in place?	Check essential indicators: (1) The contracts are on paper in the appropriate language and co-signed copies are available with both parties. In case of cooperative contract arrangements, all members have a copy. (2) Payments for harvest are, in calculated form, done on paper and signed and handed over to contract farmer for their own record keeping. (3) Provisions governing price-quality parameters are clearly defined in the contract. References: ISCC 202-2 4.1.5	Applicable contract details are available.	X					
07.01.086	Financial provisions.	The contract contains clear provisions on exit arrangements, buy-out possibilities, handing over of property deeds (when appropriate), and compensation	Applicable contract details are available.		X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
	Do the contract farming arrangements address financial provisions?	measures in case of bankruptcy of the mother company when legally required. (see ISCC 202-2 4.1.5)							
07.01.087	Discussions between parent company and contract farmers. Are there regular, documented discussions between the parent company and the contract farmers?	Evidence of meetings showing regular discussions or negotiations between the parent company and contract farmers' or plantation managers' representatives. (see ISCC 202-2 4.1.5)	Minutes of the meetings or similar documentation are available.						
07.01.088	Access to basic serivices. Is it ensured that people on the farm/plantation have access to basic services?	Check if all people on the farm/plantation have access to clean food storage areas, designated dining areas, hand washing facilities, (including soap), safe and portable water, and hygienic toilets. Check if a place to store food and to eat as well as hand washing facilities and potable drinking water are available. Check if workers who live on the farm/plantation are provided with access to appropriate cooking facilities and clean and safe accommodation. The living quarters for the workers on farm are habitable, have a sound roof, windows and doors, and have the basic services of running water, toilets and drains. References: ISCC 202-2 4.1.6	Visual inspection of respective areas, Interview with responsible member of staff/ workers	X					
07.01.089	Children living on the farm. Is it ensured that all children living on the farm have access to quality primary school education?	All children at primary schooling age (according to national legislation) living on the farm have access to primary school education, either through provided transport to a public primary school or through adequate on-site schooling. This is in accordance with the International Covenant on Economic, Social and Cultural Rights, Art. 13. References: ISCC 202-2 4.1.7	List of all school-aged children, availability of schools, classrooms and transport. Separate interview with farmer/plantation manager and employees' representatives.	X					
07.01.090	Other forms of social benefits. Is it ensured that other forms of social benefits are offered by the employer to employees, their families and/or local community?	Incentives including incentives for good working performance, bonus payment, support of professional development, family friendliness, medical care/ health provisions, improvement of social surroundings etc. are offered. Where possible, farms/plantations should preferentially offer local businesses the opportunity to supply goods and services and support local community development programs. The workers are encouraged to get health insurance by creating awareness and	Interviews with farmer/plantation manger as well as workers on special offers for employees and families.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		providing information about available insurances. Health insurance can include long-term compensation in case of disability and payment of medical costs. If appropriate, the employer makes opportunities of employment known locally. References: ISCC 202-2 4.1.8							
07.01.091	Complaint form and/or procedure. Is it ensured there is a complaint form and/or procedure available on the farm, where employees and affected communities can make a complaint?	Check if a complaint form and/or procedure is available for farm workers and surrounding communities. The procedure should allow for complaints to be made anonymously, yet also allow verification of validity of the complaints. Check if they have been made aware of its existence and complaints or suggestions can be made at any time. The farm/plantation shall engage with affected stakeholders. Verify evidence that they are dealt with in a timely manner. Check if complaints and their solutions from the last 5 years are documented and accessible. References: ISCC 202-2 4.1.9	Complaint form is available. It shows time of complaints, solution to complaint and time of the implementation of solutions. A policy shall be in place describing steps taken in order to reduce barriers for complaints and reprisals against those who issue a complaint. Documentation on measures taken to resolve conflicts available. Separate interview with farmer/plantation manager and employees' representatives.	X					
07.01.092	Local tribunals. Are local labour tribunals recognised if these are the mechanism chosen by workers for raising grievances?	Local labour tribunals should be recognised by the farm/plantation if these are the mechanism chosen by workers for raising grievances. (see ISCC 202-2 4.1.10)	Local labour tribunals are recognised by the farm/plantation						
07.01.093	Mediation in case of social contract. Is it ensured that mediation is available in case of a social conflict?	A mediator is assigned by name and address by the elected person of trust. The mediator should be independent from all parties involved in the conflict including the company or operator commissioning the mediation. References: ISCC 202-2 4.1.10	Separate interview with farmer/plantation manager and employees' representatives.						
07.01.094	No forced labor. Is it ensured that there is no forced labour at the farm or plantation?	Check if there has been no use of forced, bonded or involuntary labour as meant in ILO Convention 29 and 105. Furthermore, check if employees are not requested to lodge their identity papers with the owner or a third party. If workers voluntarily surrender their identity cards to the employer for safekeeping, they shall have unrestricted access to their identity cards. Access must be free of charge and it can be documented. An agreement on the	Separate interview with farmer/plantation manager and employees' representatives	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		safekeeping of identity cards shall be available in written form, in a language understood by the worker. Retaining the salary of workers, further property or additional grants or illegal or excessive deduction of fees from wages for disciplinary purposes, personal protective equipment, deposits for accommodation, is prohibited. References: ISCC 202-2 4.2.1							
07.01.095	No child labor. Is it ensured that child labour does not take place on the farm or plantation?	Check if the minimum age complies with all local and national legislation as well as with ILO Convention 138 and 182 and if no minors are employed on the farm or plantation. Check if documents include recording of workers' date of birth and documented evidence that the employer is aware of prevailing legislation. Check if children within the age of compulsory schooling are not employed during school hours. Check if young workers (15-18), pregnant workers, disabled workers or workers who suffer from chronic or respiratory diseases do not undertake hazardous work that jeopardizes their health, safety or morals. Check if there area no forms of slavery or practices similar to slavery, forced or compulsory labor of children. Verify if all persons, who have been injured or are ill, do not perform activities that are detrimental to their health and safety or that of other workers. (see ISCC 202 4.2.2)	Availability of respective documentation. Separate interview with responsible member of staff/ workers and farmer/plantation manager.	X					
07.01.096	No indication of discrimination. Is it ensured that there is no indication of discrimination at the farm or plantation?	Check if there is no indication of discrimination (distinction, exclusion or preference) practiced that denies or impairs equality of opportunity, conditions or treatment based on individual characteristics and group membership or association. For example, on the basis of: race, caste, nationality, religion, disability, gender etc. Check if a publicly available equal opportunities policy including identification of relevant/ affected groups in the local environment is available. References: ISCC 202-2 4.2.3	Separate interview with farmer/plantation manger and employees' representatives Document check on equal opportunities policy	X					
07.01.097	Employment conditions comply with equality principles.	Check evidence that the farm provides equality of opportunity and treatment regardless of race, color, sex, religion, political opinion, nationality, social origin or other distinguishing characteristic (ILO conventions 100 and 111). All workers receive equal remuneration for work of	Separate interview with farmer/plantation manager and employees' representatives	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
	Is it ensured that employment conditions comply with equality principles?	equal value, equal access to training and benefits and equal opportunities for promotion and for filling all available position References: ISCC 202-2 4.2.4							
07.01.098	Equal participation. Is equal participation in meetings and consultations ensured for minority groups and women?	Women and minority groups should have the possibility to meaningfully participate in meetings and negotiations. In all stakeholder consultation processes, including the FPIC, women and minority groups shall be appropriately included and their voices equally heard and respected. (see ISCC 202-2 4.2.5)	Interviews with women and minority groups, minutes of meetings, documentation proving participation.	X					
07.01.099	Regular employment. Is regular employment available wherever possible?	Check that employment relationships are established according to national law or practice. The employment of contract or temporary workers for permanent or ongoing tasks, e.g. to eliminate or reduce pay and benefits, shall not take place. This can be supported by a regular assessment of ways to promote the use of permanent and local labour. (see ISCC 202-2 4.2.6)	Applicable contract details are available.						
07.01.100	Workers are treated with dignity and respect. Is it ensured that workers are treated with dignity and respect?	Check if the company is not engaged in or tolerate the use of corporal punishment, mental or physical coercion, or verbal abuse or sexual harassment or any kind of intimidation of workers. No harsh or inhumane treatment is allowed. Check if there is a policy to prevent sexual harassment, other harassment, violence. The policy should be implemented and communicated to all levels of the work force, contract farmers and service providers References: ISCC 202-2 4.2.7	Separate interview with farmer/plantation manager and employees' representatives. Workers' interviews with self-selected/anonymous workers	X					
07.01.101	All workers are provided with fair legal contracts. Is it ensured that all workers are provided with fair legal contracts?	Check if all workers are provided with fair legal contracts in written form and in languages they do understand. . In case of low literacy of employees, contracts need to be explained. Copies of working contracts can be shown for every worker indicated in the records. Both the worker as well as the employer has signed them. Check if records are kept for at least 24 months. Where a registration system exists, copies of working contracts are registered with the labor authority of the country of production. In those countries where there are no requirements for formal labour agreements between workers and employers, alternative documented evidence of a labour relationship must be present (see ISCC 202-2 4.2.8)	Control of random samples of contracts. Separate interview with farmer/plantation manager and employees' representatives. If applicable, alternative evidence of a labour relationship.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
07.01.102	Employment conditions. Is it ensured that the employment conditions of individual workers comply with legal regulations and/or collective bargaining agreements?	Check if employment conditions comply with legal regulations and/or collective bargaining agreements (e.g. on working hours, breaks, rest days, overtime, deductions, sickness, holiday entitlement, paid leave, maternity leave, reasons for dismissal, period of notice, home work, wages etc.). Check if they are documented and available in the languages understood by workers or explained carefully to them by the manager or supervisor. Check compliance for e.g. working hours, breaks, rest days, overtime, deductions, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice. Documents also available in the language understood by workers or have been carefully explained to them Check further evidence on: - Regular weekly working hours do not exceed 48 hours. N/A for supervisors or management. - Rest breaks/days during peak season - Every six sequent days of work at least one day off should be provided to workers - Overtime in excess of 12 hours per week is voluntary and only allowable if it happens in extraordinary, limited periods where there are time constraints or risks of economic loss (e.g., during harvest or planting) and where conditions regarding overtime in excess of 12 hours per week have been agreed between workers and management and is compensated at a premium rate. Workers area informed about overtime work in a timely manner - Workers who take maternity leave are entitled to return to their employment at the same terms and conditions of prior employment. They are not subject to any discrimination, loss of seniority or deduction of wages. For further guidance on the protection of maternity, ILO Convention 183 can be consulted Conditions of employment should follow negotiations with trade unions or similar organisations in case they are available. Check if wages and overtime payment documented on the pay slips are in line with legal regulations (minimum wages) and/or collective bargaining agreements (if	Random sample of documentation and records. Random samples of pay slips match with working hours and wages. Separate interview with farmer/plantation manager and employees' representatives.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		applicable). If payment is calculated per unit, workers (on average) shall be able to gain the legal minimum wage within regular working hours. Any deductions from wages, e.g. for recruitment fees must be documented, and an agreement in accordance with the law must be signed by the worker. A process to prevent workers' debt as a result of the recruitment process shall be in place and be regularly monitored References: ISCC 202-2 4.2.9							
07.01.103	Living Wage. Is it ensured that the farm pays a living wage, which meets at least legal or industry minimum standards?	Check if the company's pay slips demonstrate that living wages meet at least legal or industry minimum standards and are sufficient to meet basic needs of personnel and to provide some discretionary income. Check if gross wages are paid at least monthly to workers. References: ISCC 202-2 4.2.10	Document check (e.g. pay slips) and/ or other evidence possible.	X					
07.01.104	Workers' representative. Is it ensured that there is a responsible person to represent the interest of the workers ?	An organigram is in place including the named person responsible for the interest of workers. This person shall be able to represent the interests of the workers and to communicate complaints to the management. (see ISCC 202-2 4.2.11)	Documentation is available and completed. Separate interview with farmer/plantation manager and/or employees' representatives. Workers' interviews with self-selected/anonymous workers.	X					
07.01.105	Worker representation. Is it ensured that there is at least one worker or a workers' council elected freely and democratically who represent the interests of the workers to the management?	Check if documentation is available that demonstrates that a clearly identified, named person of trust and/or a workers' council representing the interests of the workers to the management is elected by all workers and recognized by the management. Check if this person is able to communicate complaints to the management. (see ISCC 202-2 4.2.11)	Documentation is available and complete. Separate interview with farmer/plantation manager and employees' representatives. Workers' interviews with self-selected/anonymous workers .		X				
07.01.106	Labour organizations and collective bargaining. Is it ensured that workers can join or establish labour organizations and collective bargaining for negotiating working conditions?	Check if all employees are free to establish and to join labour organisations of their own choice or organize themselves to perform collective bargaining. Check if it is ensured that workers have the right to organize and negotiate their working conditions. Check if there is evidence that the employer supports the establishment or at least does not block the effective functioning of worker-committees where the workers elect representatives. Check if collective bargaining agreements are accepted. Verify if trade union members	Separate interview with farmer/plantation manager and employees' representatives. Workers' interviews with self-selected/anonymous workers . Evidence (workers' interviews with self-selected/anonymous workers) that the employer supports the establishment of worker committees and worker	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		are guaranteed the possibility to fulfil their tasks at least outside of the regular working hours. The employment conditions regarding freedom of association and collective bargaining are in accordance with all national and local legislation and ILO Conventions 87 and 98. References: ISCC 202-2 4.2.12	organizations in which the workers elect representatives that can operate without interference or influence by farm management, owner or group manager.						
07.01.107	Workers' health, safety and good social practice. Is it ensured that there is a responsible person dedicated to workers' health, safety and good social practice~~?~~	The responsible person for workers' health, safety and good practices is clearly identified and known to the employees References: ISCC 202-2 4.2.13	An organigram is in place with a clearly identified person responsible for workers' health, safety and good practices. Workers are clearly aware of who the responsible person for health and safety is.	X					
07.01.108	Responsible person for health, safety and social practices. Is the person responsible for workers health, safety and social practices competent?	Check if the responsible person and the elected person of trust demonstrate awareness and/or access to national regulations concerning: Gross and minimum wages, working hours, union membership, anti-discrimination, child labor, labor contracts, holiday and maternity leave, health and medical care coverage and pension/gratuity and regular two-way communication. (see ISCC 202-2 4.2.13)	Separate and individual interview with farmer/plantation manager and person responsible for workers' health, safety and good social practice.		X				
07.01.109	Open communication of management with workers. Is it ensured that there is an open communication of management with workers?	Check if the management holds regular two-way communication meetings with their employees where issues affecting the business or related to worker health, safety and welfare can be discussed openly. At least two meetings a year are held between management and employees. Matters related to the business and worker health, safety or welfare can be discussed without fear, intimidation or retribution. Records from such meetings are kept and the concerns of the employees are recorded. References: ISCC 202-2 4.2.14	Separate interview with farmer/plantation manager and employees' representatives. Reports on the meetings						
07.01.110	Records on all workers and employees.	Check if records demonstrate an accurate overview of all employees (including seasonal workers and subcontracted workers on the farm) and indicate full	Availability of respective documentation. Separate interview with farmer/plantation	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
	Are records on all workers and employees available?	names, a job description, date of birth, date of entry, wage and the period of employment. Check if records are accessible for the last 24 months. References: ISCC 202-2 4.2.15	manager and employees' representatives.						
07.01.111	Time recording system. Is a time recording system that shows daily working time and overtime on a daily basis for all workers available?	Check if a time recording system is available that makes working hours and overtime of workers and employees transparent. Working times of all employees during the last 24 months are documented. Rest breaks/days should also be documented during peak seasons. References: ISCC 202-2 4.2.16	Random sample of documents on working hours. Separate interview with farmer/plantation manager and employees' representatives.	X					
	ISCC Principle 5								
07.01.112	Legitimate land use and traditional land rights. Is it ensured that the producer can prove that the land is used legitimately and that traditional land rights have been secured?	Documents show legal ownership or lease, history of land tenure and the actual legal use of the land. The producer must identify existing land rights and does respect them (see Principle 1) and be able to prove that traditional and customary land rights or tenure have been secured. The rights of indigenous people are respected. Within this context, the use of the land by pastoralists, indigenous people, artisanal fishers and other comparable users is allowed, excluding any illegal hunting, illegal fishing and illegal collection of products. The rights of indigenous people are respected. The process of Free Prior and Informed Consent (FPIC) is applied in case of new land acquisitions and is properly documented. Document check and/ or other evidence possible. References: ISCC 202-2 5.1	Respective contracts are available, land register, if necessary information by regional administration and NGOs. Documents showing the proper conduction of an FPIC process is available.	X					
07.01.113	Regional and national laws and ratified international treaties. Is it ensured that there is awareness of, and compliance with, all applicable regional and national laws and ratified international treaties?	Producer can demonstrate awareness of their responsibilities according to the applicable laws. Applicable laws are being complied with. They apply to: (1) National and international protected areas as referred to in Principle 1 (2) Environmental impact assessment (3) Soil conservation and management, soil fertility (relating to e.g. application of fertilizers, manure and Plant Protection Products, contamination and accumulation of hazardous substances in soils) (4) Handling of fertilizers and Plant Protection Products	Separate interview with farmer/plantation manager and employees' representatives. Relevant documentation available.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		(5) Water conservation and management (relating to e.g. abstraction, use and discharge of irrigation water, protection of water bodies, water quality) (6) Energy use, related emissions and air pollutants (7) Reuse, recycling and disposal of hazardous and non-hazardous wastes (8) Health and safety and rights of workers (9) Rights of permanent and temporary workers (e.g. overtime work, paid holiday-, sick- and parental leave) (10) Rights of local communities and indigenous groups. The company should be familiar with the relevant legislation and should remain informed on changes in legislation. References: ISCC 202-2 5.2							
07.01.114	Written anti-bribery and anti-corruption statement. Is it ensured that a written anti-bribery and anti-corruption statement is in place?	Check if adequate procedures are in place to prevent bribery in all commercial dealings undertaken by the farm/plantation. Awareness for the topic should be raised in trainings. (see ISCC 202-2 5.3)	A written and signed statement not to offer or accept bribes or engage in any other form of corruption confirmed by every farm/plantation.	X					
07.01.115	Conflict of interest. Is it ensured that any conflict of interest is declared to ISCC?	All and any conflict of interest in any business dealings with ISCC, of which the farm/plantation is aware, will be declared to ISCC prior to entering in a business relationship in order to allow ISCC the opportunity to take appropriate action. Any ownership or beneficial interest in a farm/plantation's business by a government official, representative of a political party or an ISCC worker are declared to ISCC prior to any business relationship with ISCC being entered into. (see ISCC 202-2 5.4)	Relevant documentation available, compulsory communication with ISCC on the matter if any potential conflict of interest is identified	X					
	ISCC Principle 6								
07.01.116	Basic economic documentations. Is it ensured that basic economic documentations are available?	Records shall be kept with respect to yields, costs, income and profitability of the farm or plantation. References: ISCC 202-2 6.1.1	Relevant documentation available	X					
07.01.117	Business plan. Is it ensured that a business plan that reflects a commitment to long-term economic viability is available?	Farms or plantations (single farms, or groups) have developed a business plan. It includes plans and activities to support long-term economic viability of the farm or plantation. Market requirements as well as risk mitigation	Business plan available. A business plan is applicable to a single farm or plantation or a group of farms/plantations. Small-scale farmers in lower	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		strategies (e.g. of drought, price fluctuations) can also be included. References: ISCC 202-2 6.1.2	income countries should at least be able to explain verbally how their activities contribute to the long-term economic viability of their farm.						
07.01.118	Overall business planning. Are the measures described in the updated plan integrated into the overall business planning and operationalised step-by-step?	Farms or plantations (single farms, or groups) have developed and are implementing a business plan. It includes plans and activities to support long-term economic viability of the farm or plantation as well as social and environmental principles, e.g., the sustainable optimization of yield and input efficiency. Risk mitigation strategies should include the analysis of potential impacts on the production system due to the changing climate as well as potential improvement measures. The measures described in the plan shall be integrated into the overall business planning and be operationalised step-by-step. (see ISCC 202-2 6.1.2)	The updated business plan considers social and environmental principles as well as risk mitigation strategies related to potential impacts on the production system due to the changing climate as well as potential improvement measures. There are clear operational steps for implementation of the. business plan. Small-scale farmers in lower income countries should at least be able to explain verbally how their activities contribute to the long-term economic viability of their farm and operationalize the measures described in the business plan step-by-step.		X				
07.01.119	Good customer relationship. Is it ensured that the farm/plantation has a good relationship with its customers?	Check if best timing for crop deliveries are discussed with customers to ensure good prices and to maintain quality. References: ISCC 202-2 6.1.3	Bilateral discussions with both farmers/plantation managers and recipients (first gathering points)						
07.01.120	Recording system is established for each unit of production. Is it ensured that a recording system is established for each unit of production?	Check if a recording system is established for each unit of production. These records must be kept in an ordered and up-to-date condition for at least 3 years. Current records must provide a history of biomass production of all production areas. References: ISCC 202-2 6.2.1	Production reports	X					
07.01.121	Continuous improvement.	Verify that the management regularly monitors and reviews all activities and takes actions to continuously improve the management with respect to an environmental, social and economic sustainable	Management reports, discussion with farmers/plantation managers and employees			X			

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
	Does a commitment to continuous improvement exist for each unit of production?	development. Continuous improvement reflects compliance with all ISCC short- and medium-term requirements according to the given timeline and with the best practice requirements where possible. A plan shall be in place describing the measures taken to reach the different levels of compliance. References: ISCC 202-2 6.2.2							
07.01.122	Records are kept for the description of the areas in use. Is it ensured that records are kept for the description of the areas in use?	Documentation system complies with at least the following requirements: (1) The description of the whole agricultural area is carried out along a list of parameters to be assessed: a. Lot number b. Lot size c. Type of crop (2) Each lot (as part of the whole agricultural area) is depicted as traverse in geographic coordinates with a precision of 20 meters for each measuring point. a. The depiction of simple lot shapes can easily be realized with the help of satellite images. b. For very complex shapes, the real lot can be approximated by a polygon. The measuring points on each end of the lines framing the polygon then have to meet the required precision of 20 meters. c. A small number of measuring points may suffice for the approximation through a polygon as long as the lot size on the map does not deviate from the specification in (1) by more than 10%. d. If suitable maps or tables specifying the requested information do not exist, it is permitted to identify lots with the help of tools like Google Earth. The measuring points can be set in the image as place marks manually and the tool for documentation shall deliver the results (geo-coordinates) for these place marks. Reports on all implemented management measures as well as records and verification documents on fulfilled criteria, where such a reporting is required. References: ISCC 202-2 6.2.3	Documentation system available	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
07.01.123	Subcontractors comply fully with the ISCC standard. Is it ensured that in case of the engagement of subcontractors they must comply fully with the ISCC standard and provide the respective documentation and information?	Relevant subcontractors are enterprises that work on behalf of the producer (e.g. seeding, fertilizing, pest control, harvesting). Relevant subcontractors must be regarded in the audit. The producer must provide evidence of respective contracts with the subcontractor ensuring that the auditor gets access to relevant information. The producer must also accept that ISCC recognized auditors are allowed to verify the assessments through a physical inspection where there is doubt. The producer is responsible for observance of the control points applicable to the tasks performed by the subcontractor by checking and signing the assessment of the subcontractor for each task and season contracted. References: ISCC 202-2 6.2.4	Contracts with subcontractors and all relevant documents are available Documentation is available with producer.	X					
07.02.		**Traceability (relevant for main and sample audits)**							
07.02.001	Contracts with FGP. Are contracts available with all First Gathering Points to which sustainable biomass will be or was delivered?	Check contracts for reliability and completeness	Contracts are available.	X					
07.02.003	Weighbridge protocols of delivered biomass. Are weighbridge protocols of delivered biomass for each truck/tractor as received from First Gathering Points (according to the ISCC System Document 203 "Traceability and Chain of custody" available?	Check weighbridge protocols, look up requirements according to ISCC System Basic 203	Protocols are available.	X					
07.02.004	Contracts with subcontractors. If subcontractors are used (e.g. for spraying, harvesting, etc.), are contracts available?	If there are subcontractors check contracts for reliability and completeness. Additionally, subcontractors have to be checked. If no subcontractors are being used conformity shall be marked with "yes".	Contracts are available and subcontractors were positively checked	X					
07.02.005	Plausibility check: Amount of crops delivered as sustainable.	Verify the amount of crops delivered as sustainable with the respective crop areas and yield per year.	Reports on outgoing material, delivery notes, field records etc.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
	Plausibility check: Is the amount of crops delivered as sustainable consistent with the size of the crop area and yield per year?								
07.02.006	Delivery notes or sustainability declarations. Do the delivery notes or sustainability declarations for outgoing sustainable material comply with the ISCC requirements? Is the information consistent with information in the reporting system?	Verify whether the delivery notes or sustainability declarations contain all required information according to ISCC Document 203 «Traceabiltiy and Chain of Custody». In addition, the most recent versions of the ISCC Sustainability Declaration templates (separate various templates are provided on the ISCC website) can be used a reference to verify compliance. Note: The sample of sustainability declarations /proofs of sustainability/delivery notes checked shall consist of random and risk-based samples.	Delivery notes, weighbridge tickets, sustainability declarations, proofs of sustainability for outgoing sustainable material, reporting system	X			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):		
07.02.007	Outgoing materials covered by the certificates's validity period. Is it ensured, that outgoing deliveries of sustainable material are covered by the validity period of the operational units' certificate?	Compare the "oldest" and the "most recent" delivery note with the validity period of the certificate of the operational unit? Verify if all deliveries of sustainable material have been covered by a valid certificate.	Delivery documents, certificate, Proofs of sustainability, sustainability declarations	X					
07.02.008	Equivalence of batches of sustainable material and sustainability declarations. Is it ensured, that for one batch of sustainable material not more than one sustainability declaration is issued?	Verify that not more than one sustainability declaration has been issued for one batch of outgoing material.	Sustainability declarations, Delivery notes, Collection reports	X					
07.02.009	Confirmation of issued sustainability declaration by cross-checking of claims. If cross-checking of sustainability claims was applied in the framework of the audit, has the cross-checking of documents confirmed that sustainability declarations were issued accurately?	Upon request by the Certification Body, the System User shall be obliged to immediately enable the cross-checking of the accuracy of sustainability claims. This includes the evidence for individual deliveries of sustainable material, such as sustainability declarations or delivery documents, received from suppliers or sellers, subcontractors and provided to recipients or buyers. The Certification Body is entitled to request the corresponding evidence directly from the suppliers or sellers,	Sustainability declarations, delivery documents, relevant correspondence (e.g. emails)	X			Indicate specifically which delivery notes, sustainability declarations or proofs of sustainability have been verified during the cross-checking (e.g.		

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		subcontractors and from the recipients or buyers of the System User. See ISCC EU Document 201 "System Basics" chapter 4.2.2 for further information.					statement of unique document number and date):		
07.02.015	Percentage of errors in avidence provided. Does less than 5% of the evidence that is provided to the CB and included in the representative sample contain discrepancies or errors ?	A major non-conformity for System Users occurs when more than 5% of the evidence that is provided to the Certification Body and included in a representative sample contains discrepancies or errors. Check how many of such discrepancies or erros occur in all the evidence documents submitted. Consider the GHG evidence documentation only if add-on is included.	Complete list of the submitted evidence documents with indication of those containing discrepancies or errors.	X			Indicate the percentual of evidence documents with discrepancies or erros.		
07.03.	**Greenhouse Gas Emissions (relevant for main and sample audits) – Applicable only if the GHG add-on is selected.**								
07.03.001	Application of total default value. If the farmer applied the total default value for cultivation (eec), is the application of the total default value in line with the RED III and ISCC requirements?	Verify whether the farmer fits into the category from which the default value was chosen. Verify that a default value available in the RED III for the respective raw material. Verify that the total default value achieves the minimum GHG savings.	Documentation GHG value, region of cultivation. Compare with the RED III values	X					
07.03.002	Application of disaggregated default value. If the farmer applied the disaggregated default value for cultivation (eec), is the application of the disaggregated default value in line with the RED III and ISCC requirements?	Verify whether the farmer fits into the category from which the default value was chosen and if a disaggregated default value is available in the RED III for the respective raw material.	Documentation GHG value, region of cultivation. Compare with the RED III values	X					
07.03.003	Applications of NUTS2 values. If the farmer applies NUTS2 values (only applicable for agricultural production of raw material in EU) or NUTS2 equivalent values, is the application of the NUTS2 value in line with the RED III and ISCC requirements?	If NUTS2 values or NUTS2 equivalent values are applied, verify the correct application (e.g. by checking if NUTS2 values are available and recognized by the EC (i.e. approved through an Implementing Regulation). Only NUTS2 values or values from equivalent regions in third countries that have been recognised by the European Commission can be applied. Verify the location of agricultural production and whether the correct NUTS2 value for that location or the highest NUTS2 value for the whole Member State has been used	Documentation of cultivation location and GHG value. Identify Member State and respective NUTS2 value, which is applicable for raw material, or with NUTS2-equivalent values provided by third countries and confirmed by the European Commission.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		(to be applied at the farm, first gathering point or central office).							
07.03.004	Individual calculation of GHG emissions of cultivation. In case actual GHG values have been calculated, is the individual calculation of GHG emissions of cultivation up to date?	Verify the time frame, for which all data has been gathered and for which GHG calculation has been concluded. Please note that GHG calculation and respective data shall be up to date and must be based on previous cultivation period/ previous calendar or financial year. In case of group certification, the calculation shall preferably be hold at the central office or the first gathering point for a pre-verification of the calculation methodology.		X			Please indicate for which period the GHG calculation has been conducted.		
07.03.005	Data basis for GHG calculation of cultivation. Emissions of cultivation (eec): Has the data basis for GHG calculation of cultivation been determined correctly for the calculation period? Have the GHG emissions of the cultivation been calculated correctly? Do the emission factors from databases and literature comply with the ISCC requirements?	The GHG emission formula for extraction or cultivation of raw materials eec includes all emissions (EM) from the extraction or cultivation process itself; including emissions from the collection, drying and storage of raw materials, from waste and leakages, and from the production of chemicals or products used in extraction or cultivation. The capture of CO2 in the cultivation of raw materials is excluded. Verify if the following data have been collected on-site and have been correctly applied; verification of data plausibility; verification whether further inputs and outputs do exist: • Calculation period • Amount and type of raw material (yield per hectare and year; if drying takes place mass of dried main product • Amount of seeds in kg per ha and year • Amount of mineral fertilizers: P2O5-, K2O-, CaO- and N-fertilizer in kg nutrient per ha and year (e.g. kg N/(ha*yr)) • Amount of organic N fertilizers in kg N/(ha*yr) • Amount of crop residues in kg N/(ha*yr) • Amount and type of used pesticides in kg active ingredient per hectare and year • Diesel consumption per year and hectare • Electricity consumption (kWh per hectare and year) and source of electricity • Moisture content per ton delivered raw material in percentage Emission factors for seed in kgCO2e/kg seed Emission factors for mineral fertilizers reflecting the emissions of producing, extracting and processing of the	Reports on incoming and outgoing material, field records, delivery notes, flow meters, invoices, documentation on fertilization etc. -Documentation of information, sources and publication date as far as the data is from literature sources. - Transparent documentation of sources, method of analysis, official statements of laboratory and year of analysis if individual determined data is used. Transparent documentation of calculation, formulas, all input data and results. - For N2O-Field emissions: "Annotated example of a GHG calculation using the EU RED II methodology" For emission factors the following sources can be used: • Standard Values for Emission Factors as available on European Commission Transparency Platform for Biofuels. • System Document ISCC EU 205	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		fertilizers in kg CO2e/kg nutrient (to be applied for P2O5-, K2O-, CaO- and mineral N-fertilizer; for N-fertilizer referred to as EFproduction, for other fertilizers referred to as EF) • Emission factor for field emissions of all N-fertilizers including mineral and organic N-fertilizer and crop residues in kg CO2e/kg N (EFfield) • Are the emissions from fertilizer acidification accounted for correctly? • Emission factors for pesticides in kgCO2e/kg active ingredient • Emission factors for diesel, electricity or other energy source Data shall be based on ISCC 205 or other official sources (e.g. Ecoinvent, etc.) if available. If not available it shall be based on other literature sources. If no literature available at all: laboratory analysis or individual calculation might be possible if methodology complies with RED II methodology and is verifiable. In this case, duly justification and flagging in documentation required. Verify whether the calculation of GHG emissions was conducted according to the methodology of ISCC 205 taking into account all relevant inputs.	• Alternative sources. 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. In case of individual calculation of emission factors: Calculation						
07.03.006	N_2O emissions. Have the N_2O emissions been calculated correctly?	Consider if for N-fertilizers (mineral and organic) and crop residues the N_2O-field emission have been included in the calculation via an actual calculation or alternatively the DDV for N_2O soil emissions only has been used. In the case of actual calculation: - have disaggregated crop-specific emission factors for different environmental conditions been used? -have the correct emission factors been chosen? If Tier1 approach was used, verify that no other approach was applicable.	IPCC guidelines for National Greenhouse Gas Inventories, Volume 4, Chapter 11, http://www.ipcc-nggip.iges.or.jp/public/2006gl/pdf/4_Volume4/V4_11_Ch11_N2O&CO2.pdf and "2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories"	X					
07.03.007	Net GHG emissions from land use change. Were net GHG emissions from land use change (el) calculated according to the respective formula?	Verify if the calculation of GHG emissions from land use change took place according to the respective formula and all relevant inputs have been taken into account, in particular: - Carbon stock of reference area per hectare - Carbon stock of cultivation area per hectare - Yield per hectare and year	Transparent documentation of the calculation and documentation of results and of input data. ISCC 205 chapter 4.3.2	X			Please indicate if any land use change (not violating ISCC Principle 1) took place.		

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
	(only relevant if 00.07.06 was answered with yes)	- Potential deduction of the bonus from restored severely degraded land "-eB" of 29 g CO 2 eq/MJ Verify if all inputs for the single factors of the formula are documented and verifiable. Verify if all inputs and results available in the required units.							
07.03.008	Correct application of esca. Have emission savings from soil carbon accumulation via improved agricultural management (esca) been calculated correctly? (only relevant if 00.07.15 was answered with yes)	Check if only the following measures were integrated: - Shifting to reduced or zero-tillage. - Improved crop rotation. - The use of cover crops, including crop residues management. - The use of organic soil improver (e.g. compost, manure fermentation digestate, biochar etc.). Verify if the correct emission formula was applied for calculating emission savings from improved agricultural management. The measurement of carbon stocks in the field shall follow the rules described in ISCC EU System Document 205. Were the field measurements of soil carbon stocks done correctly. After the second measurement, economic operators may use modelling to estimate the annual increase in soil carbon stocks. This is possible only until the next measurement becomes available and only if the models used have been calibrated, based on the real values measured. Only modelling estimates obtained by ISCC-validated models described in ISCC EU System Document 205, can be accepted for the integration with field measurement values. Verify if only ISCC-validated models were used (as described in ISCC EU System Document 205). Check which esca methodology was used. Verify if the maximum possible value for the annual esca claim was complied with. The actual values for esca have to be calculated on individual farm level, i.e. it is not allowed to setup a regional approach for the complete supply base.	Production records. Transparent documentation of the calculation and documentation of results and of input data. Information on esca methodology. Documentation of model used.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
07.03.009	EB: GHG bonus requirements fulfillment. Have the relevant requirements been fulfilled to apply the GHG bonus when degraded land is restored (eB)?	Verify if the following requirements are met: 1. land was not in use for agriculture or any other activitiy in January 2008; and 2. land meets the definition for severely degraded land, including land that was formerly in agriculture use In addition to this, verify that there is steady increase in carbon stocks as well as a sizable reduction in erosion phenomena for land falling under severely degraded land. The bonus of 29 g CO2eq MJ-1 is applicable for a period of up to 20 years from the date of conversion.	Delivery notes, sustainability declarations to the recipient, internal reporting For the calculation of kg CO2eq emissions per ton of dry product through moisture content, refer to ISCC system document 205	X					
07.03.010	Correct value passed to the recipient of the raw material. Has the correct value been passed to the recipient of the raw material in the last year?	GHG value passed to recipient included all relevant emissions. Verify whether the correct value was provided in kg CO2e/ dry-ton of raw material on the sustainability declaration.	Delivery notes, sustainability declarations to the recipient, internal reporting For the calculation of kg CO2eq emissions per ton of dry product through moisture content, refer to the ISCC System document 205	X					
07.05.	**Additional Sustainability requirements for Farm/Plantation applicable to ISCC Canada CFR**								
07.05.001	No feedstock harvested from forest, wetland, or grassland. Is it ensured that the feedstock was not harvested from land that contains an area greater than 1 hectare and, at any time on or after Janurary 1, 2008, which was a forest, wetland, or grassland?	Check if no feedstock was harvested in a land that has an area greater than 1 hectare and, at any time on or after January 1, 2008, was: I. a forest that contains trees that are or are capable of reaching a height of 5 m and provide or are capable of providing a canopy cover of more than 10%, II. a wetland that is periodically saturated with water for a period that is long enough to promote biological activity that is adapted to a wet environment, or III. a grassland that is dominated by herbaceous or shrub vegetation that has not been cultivated for 10 years or more.	Evidence of compliance can be demonstrated by e.g. comparing aerial photographs, satellite images, land register documents (e.g. field record system, documents of land registry, land certificates, GPS-based crop yield), maps, site surveys or management plans from 31.12.2007 or earlier with today's status of the farmland. Appropriate assessment tools are e.g., databases like GRAS, RAMSAR Convention, Modis Land Cover Database, World Intact Forest Landscape Database. Environmental assessments of expansions greater than 1 hectare, since 1st January 2008,	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
			can demonstrate that no conversion of forests, wetlands, or grasslands (with the mentioned specific conditions) took place.						
07.05.002	No feedstock harvested from a riparian zone. Is it ensured that the feedstock was not harvested from land that was never cultivated before Januray 1, 2008, and was, at any time on or after that day, in a riparian zone?	Check if no feedstock was harvested in a land that was never cultivated before January 1, 2008, and was, at any time on or after that day, in a riparian zone. Consider the riparian zone definition stated in requirement 3.3 of the ISCC Canada CFR System Document: "A riparian zone is understood as "land that is located within 30 m, measured on a slope distance following the topography of the land, of the high-water mark of a watercourse that is more than 3 m wide or the shores of a lake or permanent wetland that has an area greater than 5 ha"	Evidence of compliance can be demonstrated by e.g. comparing aerial photographs, satellite images, land register documents (e.g. field record system, documents of land registry, land certificates, GPS-based crop yield), maps, site surveys or management plans from 31.12.2007 or earlier with today's status of the farmland. Appropriate assessment tools are e.g., databases like GRAS, RAMSAR Convention, Modis Land Cover Database, World Intact Forest Landscape Database. Evidence of compliance can be demonstrated by e.g. comparing aerial photographs, satellite images, land register documents (e.g. field record system, documents of land registry, land certificates, GPS-based crop yield), maps, site surveys or management plans from 31.12.2007 or earlier with today's status of the farmland. Appropriate assessment tools are e.g., databases like GRAS, RAMSAR Convention, Modis Land Cover Database, World Intact Forest Landscape Database.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
			Environmental assessments, since 1st January 2008, can demonstrate that no cultivation or harvesting took place.						

Voluntary Improvement Measures and Best Practices						
No.	No. of Requirements	Finding	Voluntary Improvement Measure	Fully Implemented	Partially Implemented	Not (yet) Implemented
1						
2						
3						
Remarks, observations of best practices and suggestions for voluntary improvement (Voluntary information, will also be included in the Summary Audit Report)						

Mandatory Improvement Measures									
No.	No. of Requirement	Non-Conformity/ Finding	Category of non-conformity/finding[12]			Action/Measure	Implementation of Mandatory Measure until when (within 40 days)	Measure implemented	
			Minor NC	Major NC	Critical NC			No	Yes
1									
2									
3									
4									
5									
6									

Place, Date, Signature Auditor

Place, Date, Signature GHG auditor/expert
(in case of individual calculation)

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

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