

**ISCC Canada CFR Audit Procedure for First Gathering Points and Central Offices**

No.	Chapter	Remarks	Risk level	Audit intensity
1.	Basic data	Basic data of the operational unit to be audited	Not applicable	
2.	Management system	Risk assessment according to ISCC 102 and 204	Not applicable	
3.	Traceability	Within Chapters No. 2, 3 and 4 the risk of a flawed documentation has to be evaluated. The risk level determines the audit intensity	High	The documents of three successive months should be checked completely
4.	Mass Balance		Medium	The documents of one month should be checked completely and random samples should be taken from three successive months
5.	Physical Segregation		Regular	Documents taken from random samples of three successive months should be checked
6.	Greenhouse Gas (GHG) Emissions	Application of default values, disaggregated default values or actual values	Not applicable	Only applicable in case the voluntary add-on "GHG Emissions" is applied
7.	List of Best Practices, Non-conformities and Measures	Defined list of all points marked "no" in the column "Conformity"	Not applicable	

**Please read the guidelines carefully before completing the audit procedures!**

- 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 assessments, for internal trainings and to prepare for an audit. The application of the audit procedures for such purposes is voluntary but recommended.
- Each requirement is complemented by verification guidance information and information on what evidence may be provided.
- Questions and requirements that were added or adjusted are marked as such. Minor amendments, e.g. change of order, corrections of phrasings and spelling mistakes, are not listed.
- This template contains certification requirements for First Gathering Points and Central Offices for Farms and Plantations.
- If a requirement is not applicable for a specific audit, it must not be answered (can be marked as not applicable).
- For relevant requirements, the conformity has to be marked with "yes" (conformity) or "no" (non-conformity). If indicated, detailed information must be provided in the column "finding".
- Every "no" must be explained in the column "findings" and requires the definition of corrective measures (chapter 6).
- Every chapter and requirement has a unique number (due to technical reasons the numbering may not be continuous).
- 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 certified 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.



<b>00.</b>	<b>Basic Data</b>	
<b>00.00.</b>	<b>Certification Body</b>	
00.00.001	Name of Certification Body	
<b>00.01.</b>	<b>Operational Unit</b>	
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 <sup>1</sup> *	
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?	<input type="checkbox"/> yes <input type="checkbox"/> no
00.01.021	ISCC Registration Number*	
00.01.022	ISCC System <sup>2</sup>	<input type="checkbox"/> ISCC Canada CFR

<sup>1</sup> 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

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



00.01.023	Type of Operation/ Scope to be audited	<input type="checkbox"/> First Gathering Point <input type="checkbox"/> Central Office (Group of Farms)	
00.01.024	Recertification*	<input type="checkbox"/> yes <input type="checkbox"/> no	
00.01.025	Choose the scope needed for recertification	<input type="checkbox"/> Farm <input type="checkbox"/> Forest Sourcing Area <input type="checkbox"/> Central Office (Group of Farms/Plantations) <input type="checkbox"/> First Gathering Point	
00.01.026	Which certification scope(s) were dropped compared to the previous certification period?	<input type="checkbox"/> Farm <input type="checkbox"/> Forest Sourcing Area <input type="checkbox"/> Central Office (Group of Farms/Plantations) <input type="checkbox"/> First Gathering Point	
00.01.029	Voluntary Add-ons (if applicable) <sup>3</sup> *	<input type="checkbox"/> No add-ons applied- <input type="checkbox"/> Food Security Standard (FSS) <input type="checkbox"/> Low ILUC-Risk <input type="checkbox"/> GHG Emissions <input type="checkbox"/> EU Deforestation Regulation (EUDR) <input type="checkbox"/> Non-GMO for Food and Feed <input type="checkbox"/> 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 1 <sup>st</sup> , 2026?	<input type="checkbox"/> <u>yes</u> <input type="checkbox"/> <u>no</u>	
<b>00.02.</b>	<b>Audit Specific Data</b>		
00.02.001	Qualification of the audit team	<i>Example:</i> Name – Lead Auditor Name – GHG Expert	
00.02.002	Place of the Audit	<input type="checkbox"/> On-site <input type="checkbox"/> On-site at the address where the daily operations take place (only applicable for traders/traders with storage)	

<sup>3</sup> 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.



		<input type="checkbox"/> Remote	
00.02.003	Date of the Audit		
00.02.004	Duration of the on-site audit, or duration of video call in case of remote audits (in hours, in digits) (split by duration spent on-site and remotely, where relevant)	Time of audit spent on-site: Time of audit spent remotely:	
00.02.005	Name(s) of company representative(s) present during the audit		
00.02.006	Is the operational unit using relevant service providers or sub-contractors?*	<input type="checkbox"/> yes <input type="checkbox"/> no	
00.02.007	Name(s) of relevant service providers/ sub-contractors*		
00.02.008	Only applicable if the voluntary add-on "GHG Emissions" is selected: What GHG option(s) are used for the outgoing certified material?	<input type="checkbox"/> Total default value <input type="checkbox"/> Disaggregated default value <input type="checkbox"/> Actual GHG value <input type="checkbox"/> NUTS2 value or "NUTS2-equivalent" value	
00.02.009	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?	<input type="checkbox"/> Emissions from extraction or cultivation of raw materials (Eec) <input type="checkbox"/> Emissions from processing (Ep) <input type="checkbox"/> 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?	<input type="checkbox"/> Emissions from extraction or cultivation of raw materials (Eec) <input type="checkbox"/> Annualised emissions from carbon stock changes caused by land-use change (EI) <input type="checkbox"/> Emissions from processing (Ep) <input type="checkbox"/> Emissions from transport and distribution (Etd) <input type="checkbox"/> 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 kgCO <sub>2</sub> eq/dry-ton
00.02.013	Indicate the GHG emission value of annualised emissions from carbon stock changes caused by land-use change (EI):		In kgCO <sub>2</sub> eq/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 kgCO <sub>2</sub> eq/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 kgCO <sub>2</sub> eq/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 kgCO <sub>2</sub> eq/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?*	<input type="checkbox"/> esca <sup>4</sup> <input type="checkbox"/> e <sub>B</sub> <sup>5</sup>	

<sup>4</sup> 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.

<sup>5</sup> 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.



		<input type="checkbox"/> eccr <input type="checkbox"/> eccs <input type="checkbox"/> None
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 kgCO <sub>2</sub> eq/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 <sub>2</sub> capture and replacement (eccr):*	In kgCO <sub>2</sub> eq/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 <sub>2</sub> capture and geological storage (eccs):*	In kgCO <sub>2</sub> eq/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) <sup>6</sup>	
00.02.026	Is material claimed as "ISCC Compliant" <sup>2</sup> ?	<input type="checkbox"/> yes <input type="checkbox"/> no
00.02.027	Are other sustainability certification system(s) with comparable scopes used?	<input type="checkbox"/> yes <input type="checkbox"/> no
00.02.028	If other sustainability certification systems are used, specify which other systems are used	
00.02.029	Assurance level of the audit <sup>7</sup>	<input type="checkbox"/> Limited assurance <input type="checkbox"/> Reasonable assurance
00.02.030	Overall risk level applied during the audit (risk level regarding documentation and sampling)*	<input type="checkbox"/> Regular (risk level 1.0) <input type="checkbox"/> Medium (risk level 1.5) <input type="checkbox"/> High (risk level 2.0)
00.02.031	Specify major risk indicator(s) that were identified for the audit (in accordance with ISCC Risk Assessment requirements – 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).	<input type="checkbox"/> Regular (risk level 1.0) <input type="checkbox"/> Medium (risk level 1.5) <input type="checkbox"/> High (risk level 2.0)
00.02.034	Chain of Custody option applied	<input type="checkbox"/> Mass balance <input type="checkbox"/> Physical segregation <input type="checkbox"/> Controlled blending

<sup>6</sup> Applicable for physical input and output. Not applicable for materials which are only traded on a "paper" basis.

<sup>7</sup> For initial audits and re-certification audits under a revised regulatory framework the certification body have to establish a "reasonable assurance level" on the effectiveness of the economic operator's internal processes. Depending on the risk profile of the economic operator, a limited assurance level can be applied on the veracity of its statements. On the basis of the results of the initial audit, those economic operators who are considered regular risk may be subject to subsequent limited assurance audits.



00.02.035	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 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?	<input type="checkbox"/> Identity preserved (Hard IP) <input type="checkbox"/> Bulk Commodity (Soft IP)
00.02.039	Are electronic traceability databases (e.g. Nabisy) used?*	<input type="checkbox"/> yes <input type="checkbox"/> no
00.02.043	Are internal (on-site) or external (different address) storage facilities (e.g. warehouses, tank terminals, etc.) used to store certified material?*	<input type="checkbox"/> yes: internal storage facilities <input type="checkbox"/> yes: external storage facilities <input type="checkbox"/> no storage facilities
00.02.044	If external storage facilities are used, please indicate if they are covered by individual or group certification* (A list of all external storage facilities including address data (and certificate number if individually certified) must be provided to ISCC.)*	<input type="checkbox"/> All external storage facilities are certified <input type="checkbox"/> One or more storage facilities are not certified
00.02.045	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?*	<input type="checkbox"/> Regular (risk level 1.0) <input type="checkbox"/> Medium (risk level 1.5) <input type="checkbox"/> High (risk level 2.0)
00.02.047	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? <sup>8</sup>	<input type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> 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?	<input type="checkbox"/> yes <input type="checkbox"/> 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.*	<input type="checkbox"/> yes <input type="checkbox"/> no
00.02.081-094	Dropped scope: Total amount of outgoing material declared as sustainable under ISCC Canada CFR during the indicated period.	Dropped scope: <input type="text"/> Amount in mt <input type="text"/>
<b>00.06.</b>	<b>First Gathering Point and Central Office (Group certification of Farms/Plantations or Forest Sourcing Areas)</b>	
00.06.001	Specify the type of biomass supplied	<input type="checkbox"/> Agricultural biomass <input type="checkbox"/> Forest biomass

<sup>8</sup> For palm plantations in Indonesia and Malaysia it is mandatory to generate automated ARIA reports.



00.06.002	Indicate the total number of farms/plantations/forest sourcing areas (including smallholders) that have signed the ISCC self-declaration during the 12-month period prior to the date of the certification audit (i.e. ISCC compliant). (A list of all farms/plantations/forest sourcing areas including address data and, if possible, geo coordinates must be provided to ISCC.)	
00.06.003	Indicate the total number of forest sourcing areas that have signed the ISCC self-declaration during the 12-month period prior to the date of the certification audit (i.e. ISCC compliant). (A list of all farms/plantations/forest sourcing areas including address data and, if possible, geo coordinates must be provided to ISCC.)	
00.06.004	Specify the type of ISCC compliant agricultural/forest producer(s) supplying sustainable biomass.	<input type="checkbox"/> Smallholders <input type="checkbox"/> Individual Farms/Forest Sourcing Areas <input type="checkbox"/> Plantations
00.06.005	Indicate the total number of ISCC compliant smallholders.	
00.06.006	Indicate the total number of ISCC compliant individual farms.	
00.06.007	Indicate the total number of ISCC compliant plantations.	
00.06.008	Indicate the total number of ISCC compliant individual forest sourcing areas.	
00.06.009	What is the risk level with respect to potential violations of the ISCC requirements for the sustainable production of biomass (in particular the risk of violations against ISCC Principle 1)?	<input type="checkbox"/> Regular (risk level 1.0) <input type="checkbox"/> Medium (risk level 1.5) <input type="checkbox"/> High (risk level 2.0)
00.06.010	Please indicate how the ISCC criteria to determine the risk-level of the farm/ plantation/forest sourcing area have been applied, with regard to the (non-exhaustive) list of general risks and indicators for farms and plantations as referred to in the System Document ISCC EU 204 Risk Management v4.1 for each of the respective ISCC principles 1-6.	
00.06.011	How many smallholders have been audited based on a sample?	
00.06.012	How many individual farms have been audited based on a sample?	
00.06.013	How many plantations have been audited based on a sample?	
00.06.014	How many individual forest sourcing areas have been audited based on a sample?	
00.06.016	In case land use change (LUC) after 1st January 2008 was detected for any farms/plantation/forest sourcing area (including smallholders) that have signed the ISCC self-declaration during the 12-month period prior to the date of the certification audit: Has the auditor completed a separate ISCC Template for a LUC Statement and Biodiversity Assessment (available on the ISCC website) for each applicable farm/plantation (including smallholders)? (If "yes" all LUC statements must be provided to ISCC together with the certification documents)	<input type="checkbox"/> yes <input type="checkbox"/> No LUC was detected
00.06.017	Specify the total agricultural/forest sourcing area of all ISCC compliant smallholders.	<input type="checkbox"/> 1-500ha <input type="checkbox"/> 500-5.000ha <input type="checkbox"/> 5.000-20.000ha <input type="checkbox"/> >20.000
00.06.018	Specify the total agricultural/forest sourcing area of all ISCC compliant individual farms.	<input type="checkbox"/> 1-500ha <input type="checkbox"/> 500-5.000ha <input type="checkbox"/> 5.000-20.000ha



		<input type="checkbox"/> >20.000ha						
00.06.019	Specify the total agricultural/forest sourcing area of all ISCC compliant plantations.	<input type="checkbox"/> 1-500ha <input type="checkbox"/> 500-5.000ha <input type="checkbox"/> 5.000-20.000ha <input type="checkbox"/> >20.000ha						
00.06.020	Specify the total agricultural/forest sourcing area of all ISCC compliant individual forest sourcing areas.	<input type="checkbox"/> 1-500ha <input type="checkbox"/> 500-5.000ha <input type="checkbox"/> 5.000-20.000ha <input type="checkbox"/> >20.000ha						
00.06.021	Specify the type of biomass received as sustainable under ISCC from farms/plantations/ forest sourcing area	<input type="checkbox"/> Main crop <input type="checkbox"/> Intermediate crop <sup>9</sup> <input type="checkbox"/> Forest biomass						
00.06.023	For agricultural biomass only: Biomass received as sustainable under ISCC from farms/plantations since the previous certification audit:							
-	Incoming sustainable biomass	Main crop	Intermediate crop	Country of origin	Total field size per biomass		Amount per biomass	
-		<input type="checkbox"/>	<input type="checkbox"/>			ha		mt
-		<input type="checkbox"/>	<input type="checkbox"/>			ha		mt
-		<input type="checkbox"/>	<input type="checkbox"/>			ha		mt
-		<input type="checkbox"/>	<input type="checkbox"/>			ha		mt
-		<input type="checkbox"/>	<input type="checkbox"/>			ha		mt
00.06.024	For forest biomass only: Biomass received as sustainable under ISCC from forest sourcing areas since the previous certification audit:							
-	Incoming sustainable biomass	Species		Country of origin	Total field size per biomass		Amount per biomass (unit depends on type of biomass)	
-		<input type="checkbox"/>				ha		mt
-		<input type="checkbox"/>				ha		mt
		<input type="checkbox"/>				ha		mt
		<input type="checkbox"/>				ha		mt
00.06.025	Indicate the total amount of sustainable biomass received from farms/plantations/forest sourcing areas under the ISCC self-declaration.							
00.06.026	Biomass supplied as sustainable under ISCC since the previous certification audit:							
-	Biomass supplied as sustainable during previous certification period						Amount per biomass	
-							mt	

<sup>9</sup> Intermediate crops can include catch crops, cover crops or ley crops. They are fast-growing and are planted outside the period in which the main crops are cultivated. Intermediate crops are planted either to be marketed (e.g. as fodder for livestock) or to improve the soil fertility of the arable land for main crops. See ISCC EU Document 201 "System Basics" for further information



-						mt
-						mt
-						mt
00.06.031	First Gathering Point: Total amount of outgoing material declared as sustainable under each ISCC System during the indicated period <small>Error! Bookmark not defined.</small>					
-	ISCC System	Total Amount	Amount in words	Start of period	End of Period	
-	ISCC Canada CFR		mt			
00.06.034	Central Office (Group of Farms): Total amount of outgoing material declared as sustainable under each ISCC System during the indicated period <small>Error! Bookmark not defined.</small>					
-	ISCC System	Total Amount	Amount in words	Start of period	End of Period	
-	ISCC Canada CFR		mt			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
<b>01.</b>	<b>Management System</b>					
<b>01.01.</b>	<b>General Requirements (to be completed only for main audits. Not relevant for sample audits)</b>					
01.01.001	Is the management system appropriate with respect to type, complexity and volume of the operations and takes risk factors into account?	Verify whether there is a management system in place. Verify whether the system covers sustainability requirements at all relevant operations. Verify if risk factors like expertise, education and training of employees and service providers, subcontractors are covered. See also the risk factors listed in: System Document ISCC EU 204 Risk Management v4.1.	Documentation of the management system and interviews of personnel, intranet, QM system, QM handbook, internal risk assessment/self-assessment (if available)	Describe the management system regarding type/complexity. Name internal management system used and verified (e.g., name and version of intranet, QM system, QM handbook).		
01.01.002	Have relevant information and documents been distributed to the competent employees, storage facilities and service providers, subcontractors, customers and other relevant parties?	Verify distribution lists and demand documents from personnel, storage facilities, subcontractors, and service providers.	Distribution lists, emails, letters, relevant management system documents			
01.01.003	Have employees been appointed who are responsible for the implementation, verification, development and updating of the ISCC requirements at all critical control points?	Verify responsibility and authorization of appointed personnel regarding critical control points like incoming and outgoing materials, warehouse bookkeeping, weighbridge, logistics, sales and distribution, quality control, etc., Interview relevant personnel.	Organization chart, job and responsibility descriptions, QM system, distribution lists for internal guidelines, updating procedures			
01.01.004	Did trainings take place appropriate to the needs of the employees at critical control points?	Verify training material, course planning documents and whether the relevant employees participated in the training. Interview participants.	Training course planning, training documents, distribution lists, emails, participant lists, certificates			
01.01.005	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	State the date of the audit/inspection/risk assessment conducted and the responsible employee.		

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
01.01.006	If required, have corrective and/or preventive measures been established?	Verify corrective and/or preventive measures that have been established.	Report, action plan, progress report	Summarize the measures in the findings and add the implementation dates		
01.01.007	Was the internal audit report reviewed by the organization's management?	Verify whether the management has reviewed the internal audit report (should take place at least once a year)	Review report, minutes, protocol, interview management personnel, QM system			
01.01.008	Are the internal processes documented appropriately?	Verify if the documentation includes e.g. process descriptions, main product(s), and losses within the process, flow charts etc.	Material flow charts, process descriptions. Production reports, organization charts, etc.	List the documents of internal processes used to verify the internal processes described in the guidance.		
01.01.009	Are sufficient procedure descriptions with respect to sustainability requirements available for all critical control points?	Verify procedures (e.g. regarding sustainability requirements, traceability, mass balance, GHG calculation etc.) at critical control points (e.g. raw material sourcing, conversion process, logistics of incoming and outgoing goods, inventory control, sales and distribution, quality assurance, warehouse bookkeeping, weighbridge, etc.)	Material flow charts, standard operating procedures, job and responsibility descriptions, organization chart, contracts with service providers/ subcontractors			
01.01.010	Is the technical equipment and infrastructure available and in operation for the critical control points?	Verify whether weighbridges, flow meters, sensors, measuring devices etc. are available, fully functional and calibrated, in particular in the areas of site gate, silos, warehouse, conversion process, etc.	Weighbridge ticket, sensor display, computer system reports, display, computer reports regarding process parameters, filling status, etc.			
01.01.011	Are all necessary documents, records, reports, information and data according to the applicable ISCC System 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 document: System Document ISCC PLUS v.3.4.2.	- 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 certified material, - Periodical reporting on opening and closing stock for			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
			<p>incoming and outgoing certified and non-certified material,</p> <ul style="list-style-type: none"> <li>- List and corresponding contracts with relevant subcontractors, service providers (e.g. warehouses, dependent collectors, etc.),</li> <li>- Report and action plan of the last/previous external audit (n.a. during first certification),</li> <li>- Mass balance system/ calculation,</li> <li>- List and corresponding contracts with all suppliers (including farms/plantations, points of origin and certified suppliers) and recipients of certified material,</li> <li>- Production report (periodically, annually) including processing and allocation factor (if not provided within GHG calculation).</li> <li>- Written commitment by the management to comply with the requirements of the ISCC system.</li> </ul>			
01.01.012	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 ten 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). Related documents: System Document ISCC Canada CFR v1.0.	ISCC registration, relevant documents, QM system			



No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
01.01.013	Did the risk assessment regarding a flawed documentation of the audited site take place based on the documents, reports, information and data according to ISCC System Documents as well as the certification history?	<p>Risk assessment to be conducted by the external (certification body) auditor. The certification history with ISCC and other certification schemes (if applicable) has to be considered.</p> <p>1. Regular risk: above-mentioned documents are accurately managed, up to date, complete and accessible without problems</p> <p>2. Medium risk: above-mentioned documents are not managed accurately and are not accessible without problems</p> <p>3. High risk: above-mentioned documents are not up to date and not complete.</p> <p>Note: The use of other certification schemes must be taken into account appropriately during the risk assessment (certification under multiple schemes at the same time may be one of the factors for a higher risk).</p> <p>The result of the risk assessment drives the audit intensity with respect to traceability, mass balance and documents to be verified during the audit:</p> <p>Regular risk: auditor must check a random document sample from three successive months</p> <p>Medium risk: auditor must check a random document sample from three successive months plus documents from one complete month</p> <p>High risk: auditor must check documents of three successive months completely.</p> <p>Please describe the risk indicators to determine the risk-level of operations.</p> <p>Related documents: System Document ISCC EU Risk Management v4.1.</p>	Documents required by ISCC, certificates, databases and registries of certification schemes, certification history	Please indicate the risk indicators		
01.01.014	If the operational unit is also certified under other sustainability certification schemes with comparable scopes at the time of the audit or has been certified in the twelve months prior to the audit, are all relevant information on the other certification schemes available to the auditor?	<p>Verify if the economic operator currently has valid certificates under other certification schemes with comparable scopes or had such certificates in the twelve months prior to the audit. For ISCC EU in particular those systems which are recognised under RED II are relevant and national schemes like the Italian National Scheme, Dutch Double Counting etc. This also includes documentation requirements from countries to fulfil sustainable fuels mandates (e.g. documentation for the Norwegian biofuel legislation).</p> <p>For ISCC PLUS in addition traceability databases for biogas/ biomethane trading (e.g. Vertogas (NL), Green Gas (UK)), for wood-based feedstocks (e.g. PEFC, FSC) and other voluntary</p>	Certificates of other schemes, website/databases of other schemes. Quantity bookkeeping, mass balances, sustainability declarations/delivery documents issued under other schemes, GHG calculations, audit reports			



No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<p>schemes for circular and/ or bio-based industrial applications like e.g. RSPO or EuCertPlast are relevant.</p> <p>Verify the scopes of those certifications. Check if all relevant information is available, including mass balance data, sustainability declarations, GHG calculations and the auditing reports from previous audits are available</p>				
01.01.015	Is it ensured that no hopping between certification schemes is performed with the intention to cover or conceal violations of other certification schemes?	Verify if the audited site has a history of certification under one (or more) certification scheme(s) with comparable scope. Check 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			
01.01.016	Is it ensured that the operational unit is not suspended or excluded by another certification system at the date of the audit?	<p>Check which other sustainability certification schemes have been used within the previous 12 months. Check if certificates have been withdrawn within the previous 12 months (see also previous questions). Verify that the operational unit is currently (at the date of the audit) not blacklisted by another sustainability certification scheme.</p> <p>Note: If an economic unit is suspended or excluded from certification by another sustainability certification system, certification under ISCC is not possible, until the suspension or exclusion expires (see System Document ISCC EU 201 System Basics v4.1)</p>	Certificates, databases and registries of certification schemes, interview with personnel			
01.01.017	Are documents and information treated as confidential and is it ensured that they are not made accessible to third parties?	Verify that no access to confidential documents, information, databases, etc. is possible by third parties.	Distribution lists, emails and access authorizations to data bases			
01.01.022	Are the current ISCC Terms of Use available?	Verify if the current ISCC Terms of Use are available. Note: Verification is solely for the purpose of improving compliance. Changes to the Terms of Use become binding for the System User in accordance with the relevant provisions of the Terms of Use.	Copy of the current ISCC Terms of Use			
01.01.023	Is a signed statement from an eligible and high-level member of the staff available confirming awareness that multiple accounting is not allowed?	<p>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.</p> <p>Related ISCC System Documents:</p>	Signed statement			



No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		System Document ISCC PLUS.				
01.01.024	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)			
01.01.025	Applicable for audits conducted with reasonable assurance: Are risk control measures established for all critical control points to mitigate risks for relevant ISCC requirements (i.e. to reduce the probability and/or negative consequences associated with the respective risk)?	Verify if ISCC System User analyzes, monitors and understands the risks with regards to its own operation at all critical control points. Verify if all risks are addressed by establishing internal risk control measures (see ISCC Document 204 "Risk Management")	QM System, risk assessment			
01.01.026	Applicable for audits conducted with reasonable assurance: Are the internal processes and risk control measures adequately designed to address the respective risks?	Check whether the design of all risk control measures and the internal procedures are suitable to mitigate the respective risk (see ISCC Document 204 "Risk Management").	QM System, risk assessment			
01.01.027	Applicable for audits conducted with reasonable assurance: Have the internal processes and control measures been effectively implemented?	Verify if all required risk control measures according to the System User's internal processes have effectively taken place. Verify whether the risk control measures were sufficiently implemented according to the internal procedures (see ISCC Document 204 "Risk Management").	QM System, documentation of implemented controls			
01.01.028	Is the registration and billing information on the ISCC HUB correct and up to date?	If the registration data changes, System Users must update their registration in the ISCC HUB immediately. This includes basic data, billing information as well as any other information that				



No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		was submitted during registration or subsequently(e.g., the scope of certification).				
01.01.029	Does the system user comply with the laws, ordinances, directives and ratified treaties, for the country that the certified site(s) is(are) located/operate in, for waste disposal and treatment, air, water and soil emissions/pollutions?	Verify that the system user is meeting the national requirements for waste disposal and treatment. Verify that the system user does not exceed the allowed limits for air, water and soil emissions/pollutions.	Reporting to governmental bodies, environmental reporting, audit reports			
01.01.030	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			
<b>01.02.</b>	<b>First Gathering Point and Central Office (Group certification of Farms/Plantations/Forest Sourcing Areas) – Additional Requirements</b>					
01.02.001	Is a list of all ISCC compliant farms, plantations or forest sourcing areas available and accessible?	Check whether the list is available and includes at least the name and address of all farms, plantations or forest sourcing areas that signed the ISCC self-declaration during the 12-month period prior to the date of the certification audit or that are certified individually or under another Central Office (in this case the certificate number must be provided). For a certification as first gathering point at least one farm or plantation must be on the list. In case of a group certification under a Central Office: Verify if all group members have a specific group member number. Minimum size for a group is two farms or plantations.	List of farms, plantations, forest sourcing areas, contracts with farms, plantations, forest sourcing areas			
01.02.002	Are the farms, plantations or forest sourcing areas for which sampling is applied a homogenous group?	Check whether the farms, plantations or forest sourcing areas are located in geographic proximity, share similar climatic conditions, have similar production systems and have similar risk exposure (based on risk assessment). Note: Farms, plantations or forest sourcing areas that do not fulfil these conditions cannot be members of the same group. They must be treated as separate groups. Sampling must be applied for each group. Sampling is not applicable for farms, plantations or forest sourcing areas, which are already certified individually or as part of a Central Office.	Maps, geographic region, size of region/supplying area, production systems, risk assessment			
01.02.003	Are ISCC self-declaration/self-assessment forms of all farms/plantations/forest sourcing areas completed, signed and available?	Check whether all farmers/foresters on the list have completed and signed the correct ISCC self-declaration/self-assessment form and whether the forms are available. At least one self-declaration / self-assessment form must be available during the audit.	ISCC self-declaration/ self-assessment forms, list of farms/plantations/forest sourcing areas			



No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Verify if corrective actions have been defined by farmer/forester (if non-conformities were detected). Note: Farms, Plantations, or Forest Sourcing Areas which are already certified individually or as part of a Central Office, do not need to provide a self-declaration.				
01.02.004	Are sufficient internal audit procedures available, that cover all farms/plantations/forest sourcing areas and verify information of the ISCC self-declaration / self-assessment?	Internal audit procedures must include monitoring of corrective actions in the case of non-conformities and exclusion of farmers/foresters in the case of persisting non-conformities. Check whether internal audit procedures are sufficient to verify farmers'/foresters' information on self-declaration / self-assessment form, to monitor corrective action and to exclude farms/forest sourcing areas, when necessary.	Internal procedures, quality management system, ISCC self-declarations/self-assessment forms			
01.02.005	Have all farms/plantations/forest sourcing areas that signed a self-declaration/self-assessment in the previous 12 months gone through an internal audit?	Check whether all farms/plantations/forest sourcing areas that signed a self-declaration/self-assessment form in the 12 months prior to this audit successfully passed the internal audit. Note: Farms/Plantations/Forest Sourcing Areas, which are already certified individually or as part of a Central Office, do not need to undergo internal audits.	Documentation that all relevant farms/plantations/forest sourcing areas have gone through internal audit is available			
01.02.006	Did a risk assessment of the farms/plantations/forest sourcing areas take place regarding potential violations of the ISCC requirements for sustainable production of biomass?	Risk assessment to be conducted by the external CB auditor: Evaluate the risks by taking into account regional specifics, involvement of local experts, utilisation of databases and information. See also System Document ISCC EU 204 Risk Management v4.1 for further information on the identification and evaluation of risks. Evaluate risks by looking at risk factors such as: - Proximity to and/or overlap with no-go areas - Land conversion shortly before/after January 1 <sup>st</sup> , 2008 - Production on slopes, fragile or problematic soils - Factors significantly influencing the output per acreage and per Hectare - Results from previous external audits - Results of internal audit Classify the risk according to one of the three risk levels: - Regular (Risk factor 1.0) - Medium (Risk factor 1.5) - High (Risk factor 2.0)	List and locations of farms/ plantations/forest sourcing areas, risk assessment			
01.02.007	Has the sample size been calculated correctly, i.e. has a sufficient number of farms/plantations/forest sourcing areas been selected for the external audit to	Calculate the sample size by multiplying the square root of the total number of farms/plantations/ forest sourcing areas that have signed the self-declaration during the 12-months period prior to the certification audit with the risk factor determined in	Calculation of the sample size, list of farms/plantations/ forest sourcing areas Verify the number of			



No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	verify compliance with the ISCC sustainability requirements?	<p>the risk assessment for violations of the ISCC requirements for sustainable production of biomass.</p> <p>Example: 100 farms, medium risk (risk factor 1.5), square root of 100 = 10 X 1.5 = A sample of 15 farms has to be selected and audited. If the result of calculating the sample size is a decimal number, it must be rounded up to the next whole number.</p> <p>The sample size must be doubled if one or more farms/plantations/forest sourcing areas refuse to participate in the audit or do not pass the audit.</p> <p>Note: Farms/plantations/forest sourcing areas, which are already certified individually or as part of a Central Office, do not fall into the sample and do not require on-site inspection.</p>	farms/plantation/forest sourcing areas on the list. Risk assessment and risk factor			
01.02.008	Do the farms/plantations/forest sourcing areas that were selected for the external audit represent the whole group?	<p>- At least 25% of selected farms/plantations/forest sourcing areas should be chosen randomly.</p> <p>Factors to be taken into account when selecting the individual farms/plantations/forest sourcing areas for sampling include:</p> <ul style="list-style-type: none"> <li>- Type of raw material</li> <li>- Different size of suppliers</li> <li>- Geographical location</li> </ul> <p>The auditor may increase the sample size during the audit if this is needed to gain a representative understanding.</p>	List of farms/plantations/forest sourcing areas, information on factors such as location, crop etc., selection of the sample			
01.02.009	Were all farms/plantations/forest sourcing areas audited positively?	<p>Verify if all farms/plantations/forest sourcing areas from the sample have been audited with a positive result.</p> <p>In case one or more entities from the sample have a negative audit result the sample must always be doubled.</p> <p>In case of non-conformities on farm level, verify if all relevant non-conformities have been corrected within 40 days of the audit. In case for one or more group members major or critical non-conformities have been detected or one or more farms/ plantations/forest sourcing areas refuse to participate in the audit the sample size must be doubled. See System Document ISCC PLUS.</p>	Audit reports of farms/plantations/forest sourcing areas			
01.02.010	If required, was an automated ARIA report generated for the certified area? (Note: Currently only applicable when palm plantations in Indonesia or Malaysia are covered by the certification)	<p>Verify if an ARIA report was generated for the area covered by certification.</p> <p>Note: For palm plantations in Indonesia and Malaysia is mandatory to generate automated ARIA reports.</p>	ARIA report for the area covered by certification			



No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
01.02.011	In the ARIA report, did the total number of polygons in the report correspond to the number of farms/plantations covered by the certification? (Note: Only applicable when palm plantations in Indonesia or Malaysia are covered by the certification)	Compare the number of polygons with the number of plantations that are covered by the certification	Number of polygons in the ARIA report, list of plantations that signed a self-declaration			
01.02.012	In the ARIA Report, did the total area of the polygons in the report correspond to the combined area of the farms/plantations covered by the certification? (Note: Only applicable when palm plantations in Indonesia or Malaysia are covered by the certification)	Compare the polygons in the report with the available information about the area of the farms covered by the certification, e.g. in maps, land register, other documents that connect legal ownership or lease with the respective land	Polygons in ARIA report, maps, contracts, land register, etc.			
<b>01.04</b>	<b>Operational Units using external storage facilities</b>					
01.04.001	Is a list of all external storage facilities used available and accessible?	Check if a list of all external storage facilities is available which are used by the collecting point or central office and if the list includes the name and address of each site. In case individually certified warehouses or storage locations certified under a logistic centre are used the respective certificate number must be included	List of external storage facilities with names and addresses, and if applicable, certificate numbers			
01.04.002	Has a sample of all external storage facilities audited positively?	Verify if in case of non-conformities, have all non-conformities been corrected within 40 days. In case this was not possible the respective dependent collecting points must be removed from the list.	Audit reports of storage facilities			
01.04.003	Are individual mass balances kept for each external storage facility?	Check if separate mass balances according to the ISCC requirements are available for each site, including individually certified warehouses and storage locations certified under a logistic centre that may be used	Mass balance for each external storage facility			
<b>02.</b>	<b>Traceability</b>					
<b>02.01.</b>	<b>General Requirements (to be completed only for main audits, not relevant for sample audits)</b>					
02.01.001	Is ensured that the list of suppliers and recipients of certified materials contains relevant information?	Check whether name, address of suppliers and recipients are available. Verify if the certification system and certificate number for all suppliers of certified material are available (certificate number is not applicable for farms/plantations or points of origin which are not individually certified).	List of suppliers and recipients			



No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
02.01.002	Does the information and quantities from weighbridge tickets, delivery notes, sustainability declarations or proofs of sustainability of the incoming and outgoing certified material match with the information from the reporting system of the company?	Compare information and quantities of the reporting with the related incoming/ outgoing weighbridge tickets, delivery notes or sustainability declarations. Deviations up to 0.5% are acceptable. Deviations above 0.5% will require explaining documentation (e.g. weight loss due to drying/cleaning documented by drying protocols etc.)	Quantities from delivery notes, weighbridge tickets and reporting system, documentation of all deviations > 0.5%			
02.01.003	Are the quantities of the incoming and outgoing deliveries of certified material consistent with the amounts stated in the contracts related to those deliveries? Do they fulfil the sustainability characteristics fixed in the contracts (e.g. on EU RED II or ISCC Compliance, type of chain of custody)?	Compare quantities from reporting with contract details. Take into account that contract quantities can be split into several batches or that one batch may relate to different contracts. Verify if amounts are consistent. If relevant: Compare the amount of incoming and outgoing material claimed as "ISCC compliant".	Delivery documentation, contracts, reporting system			
02.01.004	Are all deliveries of incoming certified material covered by a valid certificate of the supplier?	Verify if all suppliers of certified material were certified at the date of dispatch of the material. Compare dates of dispatch on the "latest" (most recent) and of the "oldest" delivery document / sustainability declaration with the validity period of the supplier's certificate on the ISCC website. Suspension periods must be taken into account, i.e. during suspension periods the supplier cannot provide material as sustainable. Note: If the supplier is a farm/plantation/point of origin a self-declaration can substitute a certificate. Note: Under PLUS the whole upstream supply chain has to be ISCC certified	Delivery documents / sustainability declarations, certificates of suppliers, certificate database on ISCC website, self-declarations			
02.01.005	Is the data from subcontractor contracts consistent with actually accounted services?	Compare if data (from tables, calculations etc.) and invoiced services are consistent with the contractual agreements.	Contract data (from tables, calculations etc.), Invoices from subcontractors			
02.01.006	Do the delivery notes, sustainability declarations or proofs of sustainability for incoming and outgoing certified material comply with the ISCC requirements and is the information consistent with information in the reporting system?	Verify whether the documents contain all mandatory information according to ISCC System Documents. Note: The sustainability declarations /proofs of sustainability/delivery notes verified shall consist of random and risk-based samples. Related ISCC System documents: System Document ISCC PLUS v.3.4.2.	Delivery notes, weighbridge tickets, sustainability declarations, proofs of sustainability for incoming or outgoing certified material, reporting system	Indicate specifically which delivery notes, sustainability declarations or proofs of sustainability have been verified during the audit (e.g. statement of unique document number and date):		



No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
02.01.007	Is it ensured that incoming and outgoing deliveries of certified material are covered by the validity period of the operational units' certificate?	Compare the "oldest" and the "most recent" incoming and outgoing sustainability declaration/delivery note with the validity period of the certificate of the operational unit. Suspension periods of the certificate have to be taken into account. Verify if all incoming and outgoing deliveries of certified material have been covered by a valid certificate. Note: Suspension periods (current and completed) are indicated in the certificate database of the ISCC website	Delivery documents, certificate, proofs of sustainability, sustainability declarations, certificate database on ISCC website,			
02.01.008	Is it ensured that for one batch of certified material not more than one sustainability declaration or proof of sustainability was issued?	Verify that not more than one sustainability declaration or proof of sustainability has been issued for one batch of outgoing product. Verify that no sustainability declaration or proof of sustainability has been issued together with the issuance of a proof in a database of a Member State (e.g. Nabisy).	Mass balance, delivery notes, sustainability declarations, proof of sustainability			
02.01.009	If incoming or outgoing sustainability declarations or proofs of sustainability had to be corrected or cancelled due to incorrect information, has it been ensured that this was done correctly?	Verify if the procedure according to ISCC System Documents was applied. Verify if the incoming or outgoing sustainability declarations or proofs of sustainability were adjusted or cancelled correctly and if this reflected in the mass balance accordingly. Check the communication with the certification body and recipient (in case of outgoing sustainability declarations or proofs of sustainability) or the supplier (in case of incoming sustainability declarations or proofs of sustainability). ISCC System related documents: System Document ISCC PLUS.	Mass balance, delivery notes, sustainability declarations, proof of sustainability, communication with certification body and recipient			
02.01.010	If cross-checking of sustainability claims was applied in the framework of the audit, has the cross-checking of documents confirmed that sustainability declarations were issued accurately?	Upon request by the Certification Body, the System User shall be obliged to immediately enable the cross-checking of the accuracy of sustainability claims. This includes the evidence for individual deliveries of certified material, such as sustainability declarations or delivery documents, received from suppliers or sellers, subcontractors and provided to recipients or buyers. The Certification Body is entitled to request the corresponding evidence directly from the suppliers or sellers, subcontractors and from the recipients or buyers of the System User. See System Document ISCC EU Document 201 v4.1.	Sustainability declarations, delivery documents, relevant correspondence (e.g. emails)	Indicate specifically which delivery notes, sustainability declarations or proofs of sustainability have been verified during the cross-checking (e.g. statement of unique document number and date):		
02.01.013	If traceability databases are used, is it ensured that the amounts put into the databases are correct and that batches are not sold more than once	Check all relevant database accounts. Compare the amounts in the database with the amounts produced, the amounts sold and (if applicable) the mass balance.	Database accounts, production reports, delivery documents, sustainability declarations			



No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	(e.g. with electronic PoS and a paper document).					
02.01.017	Do the incoming and outgoing ISCC sustainability declarations or proofs of sustainability contain the claim that the material is "ISCC Compliant"?	Verify whether the incoming and outgoing sustainability declarations/proofs of sustainability contain the claim "ISCC Compliant" Note: The claim "ISCC Compliant" can be made for outgoing deliveries if the ISCC certified operator has received an equivalent amount of incoming material with the statement "ISCC Compliant" on the Sustainability Declaration.	Incoming and outgoing sustainability declarations, proofs of sustainability, mass balance			
02.01.018	Is ensured that ISCC related logos and claims are correctly applied by the System User?	Verify whether the company complies with ISCC requirements for logos and claims (ISCC Document 208 "Logos and Claims"). E.g. - Did the System User receive explicit approval from ISCC to set up ISCC related logos and claims? - Does the claim reflect the applied chain of custody option? - Is the correct logo applied (on/off product)? - Was the equivalent amount of sustainable input material sourced as claimed for outgoing product? Note: If mass balancing was applied, claims cannot reference the content of the output without referring to the CoC option.	Delivery notes, sustainability declarations, reporting system, claims on outgoing product, official email from ISCC confirming logo and claims use for applied usages, company website and other communication channels			
02.01.019	For cases in which final buyers do not require a sustainability declaration (e.g. retail), is there sufficient evidence to verify outgoing amounts of sustainable products sold and respective claims made?	Verify if the correct amounts that were declared as ISCC-certified to non-certified entities were taken into account in the mass balance calculation. Documentation must at least refer to evidence on sustainability characteristics in other types of delivery documents as well as bookkeeping requirements for the mass balance(s). Preferably sustainability declarations are issued for internal purposes.	Internal data bank, delivery notes, product information sheets, invoices, contracts, etc.			
02.01.024	Applicable for audits conducted with reasonable assurance: Is it ensured that sufficient data has been gathered and investigated during the audit to obtain a reasonable level of assurance regarding traceability requirements?	Ensure that the sampled document checks allow for reasonable assurance. Reasonable assurance implies a reduction in the risk to an acceptably low level as the basis for a positive form of expression such as "in our opinion, the entity has complied, in all material respects, with the relevant requirements" (see System Document ISCC EU 201 v4.1)	Sustainability declarations and supportive documents			
<b>02.02.</b>	<b>First Gathering Point - Additional Requirements</b>					
02.02.001	Is it ensured, that sustainable raw material is only supplied from farms/plantations/forest sourcing areas which have completed and signed the	Verify whether the appropriate ISCC self-declaration / self-assessment form has been completed and signed by the farms/plantations/forest sourcing areas. Compare dates of incoming deliveries with the date the self-declaration has been	Self-declarations, delivery notes, weighbridge tickets, contracts, list of			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	appropriate ISCC self-declaration/ self-assessment?	signed. Compare deliveries, self-declarations and the list of farms/plantations/forest sourcing areas.	farms/plantations/forest sourcing areas			
02.02.002	Are the amounts of sustainable raw material supplied by the farm/plantation/forest sourcing areas plausible?	Compare the amounts supplied with the size of the farm/plantation/forest sourcing areas. Verify plausibility of amounts.	Contracts, invoices, weighbridge tickets, delivery notes, self-declaration, information on production areas of farms/plantations/forest sourcing areas			
<b>03.</b>	<b>Mass Balance</b>					
<b>03.01.</b>	<b>General Requirements (to be completed for main and sample audits only in case Mass Balance is applied)</b>					
03.01.001	Is it ensured that all relevant documentation is available and accessible for the verification of the mass balance?	<p>Check if all relevant documentation is available and accessible that is needed to verify the mass balance:</p> <ul style="list-style-type: none"> <li>- List of sites that are covered under the certificate and require individual mass balances (e.g. external storage sites, dependent collecting points)</li> <li>- List of all inputs, outputs and inventory per site, including the description of the material handled. This list has to include both sustainable and non-certified materials, and if relevant, must also include fossil materials handled by the sites</li> <li>- Incoming and outgoing sustainability declarations</li> <li>- Conversion factors applied.</li> <li>- Amount of credits from previous period (if available)</li> <li>- Timeframe of mass balance periods. The start and end date of each mass balance period should be documented transparently.</li> <li>- Mass balance under other certification schemes used by the economic operation, if applicable</li> </ul> <p>Note: In case of the certification of paper traders the mass balance refers to the sustainability declarations and contracts of the delivery of certified material.</p>	Start and end dates of mass balance periods, incoming and outgoing sustainability declarations, weighbridge tickets, conversion factor, list and amounts of inventory, list of external sites, contracts about deliveries of certified materials, etc.			
03.01.002	Is it ensured that a timeframe of maximum three months is kept for each mass balance period (for all economic operators except producers and first gathering points of agricultural or forest biomass)?	For the mass balance calculation, an appropriate timeframe must be defined by the end of which the sum of batches with corresponding sets of sustainability characteristics added to and withdrawn from the mixture has to be balanced. Check that no mass balance period is longer than three months.	Start and end dates of the mass balance periods			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
03.01.004	If the First Gathering Point chose a mass balance period longer than three months (but not longer than 12 months) is it ensured that there was no deficit in the mass balance after the first three months?	Check that no mass balance period is longer than 12 months. If the mass balance period is longer than three months it is not possible to go into deficit (i.e. it is not possible to sell more material as sustainable than is available in the mass balance). Conduct control calculation based on the respective reporting: Determination of A (available certified material at the end of the first three month of the mass balance period: Quantity of certified material in stock at the beginning of the period plus the incoming certified material during the first three months minus the quantity of outgoing certified material during this time). Determination of B (sustainable output after the first three months until the end of the mass balance period): Determine the quantity of outgoing sustainable products during this period. - Result B has to be equal to or smaller than result A	Start and end dates of the mass balance periods, Result B is equal or smaller than result A			
03.01.005	Are there no gaps between the mass balance periods?	Mass balance periods shall be continuous in time, i.e. gaps between mass balance periods shall not occur. Even for periods in which no movement of certified material occurs, mass balances have to be kept.	Start and end dates of the mass balance periods			
03.01.006	Are the start and end dates of the mass balance periods clearly documented?	The start and end date must be clearly documented. Any changes in the starting date of a mass balance period must be clearly documented by the economic operator and must be reported to the certification body before the adjustment.	Start and end dates of the mass balance periods, communication to certification body in case of changes to the starting date			
03.01.007	Are the mass balances kept strictly site specific?	Verify if the mass balances are operated at the level of a geographical location, logistical facilities or interconnected infrastructure (e.g. transmission or distribution infrastructures) with precise boundaries within which the materials can be mixed. This also applies to the mass balances that must be kept for external storage facilities or dependent collecting points.	Mass balances with indication for which site they are kept, list of external storage facilities and/or dependent collecting points, if applicable			
03.01.008	Were the mass balances calculated correctly?	Note: For materials that cannot be considered being part of a mixture separate mass balances have to be kept (see above). If the system user is certified for multiple scopes, mass balances should be kept for each scope separately Conduct control calculation based on the respective reporting: Determination of A (available certified material): Add the quantity of certified material in stock at the beginning of the period and the incoming certified material for the entire period. Multiply this sum with the conversion factor for this period (applicable for processing units)	Result B is equal or smaller than result A	Indicate the mass balance period(s) (beginning and end date of the period) verified during the audit. Indicate at least one verified (reproducibly) transaction (audit trail):		

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Determination of (sustainable output): Determine the quantity of outgoing sustainable products during this period. - Result B has to be equal to or smaller than result A Also individually check if separate mass balances are kept for "ISCC Compliant" material and materials with different sets of sustainability characteristics (if applicable). ISCC PLUS: Check for circular, bio-circular, bio and renewable materials individually				
03.01.012	Was the credit for certified material that may be transferred into the next mass balance period calculated correctly?	If within one mass balance period more certified material was available than was dispatched, the surplus of certified material in the bookkeeping is called 'credit'.  Verify if a credit was available at the end of the mass balance period by checking credit calculation based on above mass balance calculation figures: Credit C = A – B: Subtract B from A	Result A was bigger than result B in the mass balance calculation, Credit C was calculated correctly.  Transferred credit is equal to C			
03.01.015	Is the quantity of output material declared as certified since the previous audit available and consistent?	Identify the relevant quantities for the period since the previous audit from reporting and compare the quantities on sustainability declarations/PoS and mass balance calculation. Compare quantities of "ISCC Compliant" products with ISCC acquired raw materials.	Delivery documents, sustainability declarations, contracts, mass balances			
03.01.019	Is it ensured that the mass balance enables sustainability characteristics to be identified and uniquely assigned to individual (incoming and outgoing) batches?	Verify if individual batches can be uniquely assigned with a set of sustainability characteristics (such as type of raw material, country of origin of the raw material, GHG emissions, scope of raw material certification (i.e. i.e. if raw material was certified according to the sustainability and land use change criteria of RED II CFR ) based on the (received and issued) sustainability declarations or Proofs of Sustainability. See System Document ISCC PLUS. characteristics and information requirements	Mass balance calculation, sustainability declarations/proofs of sustainability received and issued			
03.01.025	Is it ensured that certified material was physically received at the site for which the mass balance is kept?	Verify if the amount of certified material that is included in the mass balance was physically received at the site for which the respective mass balance is kept.	Sustainability declarations, delivery documents, weighbridge tickets, etc.			
03.01.026	Is it ensured that no multiple accounting of certified material occurs (i.e. selling incoming certified material more than once with the same sustainability characteristics)?	Compare total incoming raw material (sustainable and non-sustainable) and the total amount declared as sustainable. In case more than one certification system is used, control mass balance (and if necessary, the supporting delivery documents, Sustainability declarations/proofs of sustainability, traceability databases, etc.) of other certification systems.	Mass balance under all sustainability certification systems, reporting system, delivery documents, Proofs of Sustainability, databases.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<p>Verify that material is not declared as sustainable under more than one system.</p> <p>Verify that the total amount of sustainable output under all certification schemes combined, matches the amount of sustainable input.</p> <p>For biogas/biomethane: Check if biogas/biomethane is sold into other markets with the option of further incentive schemes (e.g. biomethane for heating).</p> <p>If yes, check if the operation unit is taking part in other incentive scheme focussing on benefits for sustainability attributes.</p> <p>Check if any sustainability attributes like "sustainable", "certified", "bio-based", "renewable", or "emission saving" etc. are assigned to other volumes of non-sustainable, fossil, renewable or other gases.</p>	<p>For gaseous biomass: The sustainability attributes associated with the sustainable output are not claimed more than once. The ISCC statement was signed to confirm to no multiple claiming of sustainability characteristics is taking place</p>			
03.01.028	If certified material is downgraded: Is the downgrade done correctly?	<p>In case certified material is downgraded, check if the downgrade was done correctly:</p> <p>It is possible to downgrade certified material with a higher sustainability category (i.e. add-ons were covered by certification), for example to compensate a negative mass balance of certified material with a lower sustainability category (i.e. less or no add-ons applied). The prerequisite is that all other sustainability characteristics are identical.</p>	<p>Reporting system, mass balance calculation, self-declaration/sustainability declaration</p>			
<b>04.</b>	<b>Physical Segregation</b>					
<b>04.01.</b>	<b>General Requirements (to be completed for main and sample audit only in case physical segregation is applied)</b>					
04.01.001	Is it ensured that material declared as certified was physically received as such, and that the sustainability characteristics of outgoing material accurately reflect those of the incoming materials?	<p>Check documents for incoming and outgoing deliveries.</p> <p>Reference: System Document ISCC PLUS v.3.4.2</p>	<p>Delivery documents, sustainability declarations</p>			
04.01.002	Are the different sustainability characteristics of the incoming material included in the relevant documents and processes of the company?	<p>Check if the company has clearly defined and documented the sustainability characteristics of the incoming material.</p> <p>Sustainability characteristics include but are not limited to:- Raw material</p> <ul style="list-style-type: none"> <li>- Country of origin of the raw material</li> <li>- GHG emission value (Only applicable if the add-on "GHG emissions" is used)</li> </ul>	<p>Bookkeeping, process descriptions, delivery documents, sustainability declarations.</p>			



No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<p>- Claim "ISCC Compliant" or "EU RED compliant" (if applicable)            - Applied add-ons            Verify if the segregated sustainability characteristics are stated clearly and correctly on the incoming and outgoing sustainability declarations.</p> <p>Reference: System Document ISCC PLUS v.3.4.2</p>				
04.01.003	Is the quantity of output material declared as segregated certified since the previous audit plausible and consistent?	<p>Identify the relevant quantities for the period since the previous audit from reporting and compare the quantities on delivery notes or bookkeeping.            Compare quantities of "ISCC Compliant" products with ISCC acquired raw materials.</p> <p>Reference: System Document ISCC PLUS v.3.4.2</p>	Delivery documents, sustainability declarations, contracts			
04.01.004	Is it ensured that segregated certified material is not mixed with non-certified material?	<p>Verify whether physical segregation e.g. via parallel processes or sequential processes is possible and feasible.            Verify if certified and non-certified materials are kept physically segregated and are not mixed physically.</p> <p>Reference: System Document ISCC PLUS v.3.4.2</p>	Spot checks, technical infrastructure and processes for segregation available quantities identified and consistent			
04.01.005	Is it ensured that mass balanced material is not received and forwarded as physically segregated?	<p>The information that material is physically segregated (whether by 'Identity Preserved -Hard IP or 'Bulk Commodity – Soft IP) must be included in sustainability declarations/proofs of sustainability. Material received without this information or with the chain of custody option Mass Balance cannot be regarded as physically segregated.            Verify if the information on physical segregation is included on incoming and outgoing sustainability declarations/proofs of sustainability is consistent.</p> <p>Reference: System Document ISCC PLUS v.3.4.2</p>	Incoming and outgoing sustainability declarations and delivery notes, bookkeeping			
04.01.006	Is it ensured that the sustainability characteristics of the incoming material that shall be separately documented are kept as such in the bookkeeping?	<p>Verify if different sustainability characteristics of the materials are kept separately in the bookkeeping.            Sustainability characteristics include but are not limited to:</p> <ul style="list-style-type: none"> <li>- Raw material or type of feedstock</li> <li>- Country of origin of the raw material</li> <li>- GHG emission value</li> </ul>	Bookkeeping, sustainability declarations, process descriptions, delivery documents..			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<p>Verify if the segregated sustainability characteristics are stated clearly and correctly on the incoming and outgoing sustainability declarations.</p> <p>Reference: System Document ISCC PLUS v.3.4.2</p>				
04.01.007	Is it ensured that the bookkeeping allows to uniquely identify and assign sustainability characteristics to individual (incoming and outgoing) batches throughout the entire production, distribution, or storage processes?	<p>Verify if individual batches can be uniquely assigned with sustainability characteristics (such as type of feedstock, quantity, country of origin/cultivation, GHG emissions) based on the (received and issued) sustainability declarations. Sustainability characteristics include but are not limited to:</p> <ul style="list-style-type: none"> <li>- Raw material or type of feedstock</li> <li>- Country of origin of the raw material</li> <li>- GHG emission value</li> </ul> <p>Verify if the segregated sustainability characteristics are stated clearly and correctly on the incoming and outgoing sustainability declarations.</p> <p>Reference: System Document ISCC PLUS v.3.4.2</p>	Bookkeeping, sustainability declaration received (delivery documents), sustainability declarations or Proofs of Sustainability issued.			
04.01.008	Is it ensured that no "multiple claiming" of segregated certified material occurs (i.e. declaring incoming certified material more than once with the same sustainability characteristics)?	<p>Compare total incoming raw material (sustainable and non-sustainable) and the total amount declared as sustainable. In case more than one certification system is used, control bookkeeping (and if necessary, the supporting delivery documents, sustainability declarations/proofs of sustainability, traceability databases, etc.) of other certification systems. Verify that material is not declared as sustainable under more than one system. Verify that the total amount of sustainable output under all certification schemes combined, matches the amount of sustainable input.</p> <p>Reference: System Document ISCC PLUS v.3.4.2</p>	Quantities received under all sustainability certification systems, reporting system, bookkeeping, delivery documents, sustainability declarations/proofs of sustainability, databases.			
04.01.010	Is it ensured that materials with different sustainability characteristics are kept physically separated in all processes (production, transport, or storage)?	<p>Verify if materials with different sustainability characteristics are kept separated in the site's processes and infrastructure, considering production, transport, or storage.</p> <p>Sustainability characteristics include but are not limited to:</p> <ul style="list-style-type: none"> <li>- Raw material or type of feedstock</li> <li>- Country of origin of the raw material</li> <li>- GHG emission value</li> </ul> <p>Verify if the segregated sustainability characteristics are stated clearly and correctly on the incoming and outgoing sustainability declarations.</p>	Infrastructure of production/transport/storage.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Reference: System Document ISCC PLUS v.3.4.2				
04.01.011	Is the segregation of materials with different sustainability characteristics in the bookkeeping consistent with the 'Identity Preserved (Hard IP)' option?	<p>Verify if the CoC option declared is being maintained, and if all its requirements are respected.</p> <p><i>“Under Hard IP sustainable batches of material can be physically identified throughout the entire production and distribution process. The physical separation applies to certified material from different types of raw materials and with different other sustainability characteristics... The Hard IP option can only be applied if the input material was also physically segregated under Hard IP throughout the whole upstream supply chain. “</i></p> <p>Sustainability characteristics include but are not limited to:</p> <ul style="list-style-type: none"> <li>- Raw material or type of feedstock</li> <li>- Country of origin of the raw material</li> <li>- GHG emission value</li> </ul> <p>Verify if the segregated sustainability characteristics are stated clearly and correctly on the incoming and outgoing sustainability declarations.</p> <p>Reference: System Document ISCC PLUS v.3.4.2</p>	Bookkeeping, infrastructure of production/transport/storage.			
04.01.014	Is it ensured that the CoC option 'Identity Preserved – Hard IP' is maintained according to all regulations described on the document ISCC EU 203 – Traceability and Chain of Custody?	<p>Verify if the CoC option declared is being maintained, and if all its requirements are respected.</p> <p><i>“Under Hard IP sustainable batches of material can be physically identified throughout the entire production and distribution process. The physical separation applies to certified material from different types of raw materials and with different other sustainability characteristics... The Hard IP option can only be applied if the input material was also physically segregated under Hard IP throughout the whole upstream supply chain. “</i></p> <p>Sustainability characteristics include but are not limited to:</p> <ul style="list-style-type: none"> <li>- Raw material or type of feedstock</li> <li>- Country of origin of the raw material</li> <li>- GHG emission value</li> </ul> <p>Verify if the segregated sustainability characteristics are stated clearly and correctly on the incoming and outgoing sustainability declarations.</p>	Bookkeeping, infrastructure of production/transport/storage of sustainable and non-certified materials, sustainability declaration received (delivery documents), sustainability declarations or Proofs of Sustainability issued.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Reference: ISCC PLUS Document 203 "Traceability and Chain of Custody".				
04.01.015	Is it ensured that the CoC option 'Bulk Commodity – Soft IP' is maintained according to all regulations described on the document ISCC EU 203 – Traceability and Chain of Custody?	<p>Verify if the CoC option declared is being maintained, and if all its requirements are respected.</p> <p><i>"The Soft IP option requires the physical separation of the certified material and non-certified material. Batches of certified material can be physically mixed even if sustainability characteristics are different (see Figure 5). The Soft IP option can only be applied if the input material was also treated as Soft IP or Hard IP throughout the whole upstream supply chain. "</i></p> <p>Sustainability characteristics include but are not limited to:</p> <ul style="list-style-type: none"> <li>- Raw material or type of feedstock</li> <li>- Country of origin of the raw material</li> <li>- GHG emission value</li> </ul> <p>Verify if the segregated sustainability characteristics are stated clearly and correctly on the incoming and outgoing sustainability declarations.</p> <p>Reference: System Document ISCC PLUS v.3.4.2</p>	Bookkeeping, infrastructure of production/transport/storage of sustainable and non-certified materials, sustainability declaration received (delivery documents), sustainability declarations or Proofs of Sustainability issued.			
<b>05.</b>	<b>Greenhouse Gas Emissions</b>					
<b>05.02.</b>	<b>First Gathering Point and Central Office Requirements</b>					
05.02.001	In case company applied total default values for products: Is application of the total default value in line with the RED II and ISCC requirements?	<p>Verify whether the GHG information fits into the category from which the total default value was chosen, and if total default value fulfils the required GHG emission savings.</p> <p>If the material does not fulfil one of the requirements, the application of the total default value is not possible</p>	Documentation of the GHG value. Compare value with RED II default values.			
05.02.002	In case company applied disaggregated default values for products: Is application of the disaggregated default values in line with the RED II and ISCC requirements?	<p>Verify that the statement "Use of disaggregated default value" is used separately for each relevant calculation formula element.</p> <p>Verify whether the input material fits into the category from which the disaggregated default value was chosen.</p>	Documentation GHG value.			
05.02.003	In case company applied actual GHG values: Is it ensured that the GHG values for incoming materials comply with ISCC requirements?	<p>Verify that unit is kg CO<sub>2</sub>eq per dry-ton main product.</p> <p>Calculation of kg CO<sub>2</sub>eq per dry-ton shall be based on the moisture content measured after delivery, or if this is not known, of the maximum valued allowed in the delivery contract.</p> <p>The GHG emission formula for extraction or cultivation of raw materials eec includes all emissions (EM) from the extraction or</p>	Documentation GHG value			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		<p>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 CO<sub>2</sub> in the cultivation of raw materials is excluded.</p> <p>Transport to FGP is also included in eec</p> <p>Verify that the unit is in kg CO<sub>2</sub>eq per dry-ton main product. Calculation of kg CO<sub>2</sub>eq per dry-ton shall be based on the moisture content measured after delivery, or if this is not known, of the maximum valued allowed in the delivery contract.</p>				
05.02.004	In case company applied NUTS2 values or NUTS2 equivalent values: Is it ensured that the GHG values for incoming materials comply with ISCC requirements?	<p>If NUTS2 values or NUTS2 equivalent values are applied, verify the correct application (e.g. by checking if NUTS2 values are available and recognized by the EC (i.e. approved through an Implementing Regulation). Only NUTS2 values or values from equivalent regions in third countries that have been recognised by the European Commission as being accurate can be applied. Verify the location of agricultural production, and if the correct NUTS2 value for that location or the highest NUTS2 value for the respective crop of the EU member state or third country has been used.</p>	Documentation GHG value, NUTS2 report of Member State (or recognized report of NUTS2 equivalent values by third countries) and respective NUTS2 value, which is applicable for feedstock.			
05.02.005	Have the GHG information on sustainability declarations for outgoing products of the previous certification period been stated correctly?	<p>Verify whether separated GHG information were reported on the sustainability declarations for the different GHG emission formula elements (if applicable):</p> <ul style="list-style-type: none"> <li>- Extraction or cultivation of raw materials (eec)</li> <li>- Carbon stock change due to land use change (el) and if applicable, e<sub>B</sub></li> <li>- Transport and distribution (etd)</li> <li>- Savings from soil carbon accumulation via improved agricultural management (esca)</li> </ul> <p>Are the different GHG emission formula elements reported separately and in the correct unit?</p> <p>If default values were used, verify if correct statements were made (e.g. "Use of total default value", "Use of disaggregated default value for transport &amp; distribution" etc.).</p> <p>If actual GHG values were used, verify if they were provided in kg CO<sub>2</sub>eq per dry-ton main product.</p>	Delivery notes, sustainability declarations, internal reporting, mass balance			
05.02.006	If First Gathering Point or Group Central Office conducted the individual calculation for the supplying farmers: Is it ensured that ISCC requirements for	<p>Options to conduct individual GHG calculation for farmers:</p> <ul style="list-style-type: none"> <li>- Individual calculation for each farmer</li> <li>- Individual calculation for whole group if requirements for group certification are fulfilled (i.e. similar production systems)</li> </ul>	GHG calculation, production reports of sampled farmers			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	the GHG calculation of a group are complied with?	Data basis for group calculation of GHG emissions is based on a sample (square root of all farmers belonging to a group). Sample takes into account different crops, regional specifics, size of individual farms and is risk based. The highest GHG value can be used for the whole group. Averaging of input values and GHG emission values is possible				
05.02.007	If e <sub>B</sub> is applied, is there a verification on the farm/plantation level that the requirements are met before applying the GHG bonus for restoring severely degraded land (e <sub>B</sub> )?	Verify if a farm/plantation level audit was done to ensure that the relevant requirements are met, as stated in the System Document ISCC EU 205 Greenhouse Gas Emissions Chapter 4.3.2 on applying the GHG bonus for restoring severely degraded land (e <sub>B</sub> ) so that the bonus can be applied.	Documentation from farm/plantation audit that the relevant requirements are met so that the GHG bonus for restoring severely degraded land (e <sub>B</sub> ) can be applied.			
05.02.008	Has the data basis for the GHG calculation of upstream transport been determined correctly?	Verify whether the following input data have been gathered correctly and are plausible: - Mode of transport - Average transport distance loaded and unloaded per mode of transport - Total amount of transported raw material per mode of transport. Verify whether the following data gathered from literature or databases fulfils ISCC requirements (shall be based on Regulation (EU) 2022/996, RED II, ISCC 205 or other official sources if available or if not available shall be based on other literature or database sources): - Fuel consumption loaded - Fuel consumption unloaded - Emission factor fuel, OR - Emission factor transport type	Internal reporting system, information from suppliers or transporters and documentation regarding unloaded distances. Searates.com or other websites for distance calculation. Documentation of information, sources and publication date as far as the data is from literature or database sources. Transparent documentation of sources.			
05.02.009	Have GHG emissions of the upstream transport of sustainable biomass from the supplier to the company been correctly calculated?	Verify whether transport emissions have been correctly calculated. Please note that the transport emissions from farms to the first gathering point are still accounted under eec.	Transparent documentation of calculations and results			
05.02.011	Emissions of incoming material: Were GHG values aggregated and averaged correctly (if applicable)?	Verify incoming batches in bookkeeping documents for their respective GHG values. Note that the highest GHG emission value (of the least performing batch) can also be used for the entire input (if other sustainability characteristics are identical).	Files with GHG calculations (databases, excel files, etc.)  Aggregation and averaging were calculated correctly, or			



No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	(Aggregation and averaging of GHG values is only possible for the same kind of input)	In case of individual GHG emission calculations for a group of farms or plantations, the averaging of input values and GHG emission values is accepted.  Verify if aggregation and averaging was calculated correctly.	highest GHG value for all incoming material of the same kind was used			



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 <sup>10</sup>			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)

<sup>10</sup> Please see System Document ISCC EU 102 Governance v4.1 for further information on non-conformities and sanctions