

### SCC Japan FIT Audit Procedures for Principles and Criteria

No.	Chapter	Remarks	Risk level	Audit intensity
1.	Basic data of site	Basic data of the site audited	Not applicable	
2.	Ecological and social sustainability	ISCC Japan FIT Principles & Criteria		Risk assessment, and by that, in case of points of origin, the sample size has already been determined by the auditor in the framework of the audit of the collecting point
3.	List of Best Practices, Non-conformities list and Measures	Defined list of all points marked "no" in the column Conformity	Not applicable	

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

**Important: this procedure cannot be used for a stand-alone audit, only in connection with the CoC procedure**

- The Japanese Ministry of Trade and Industry (METI) has recognized the ISCC Japan FIT schemes for certifying sustainable material eligible under the FIT system and the supply chains up to and including power plants. METI operates the Japan FIT scheme that obligates electricity producers in Japan to purchase power from renewable sources, including biomass.
- ISCC provides audit procedures based on the ISCC Japan FIT System Document, which contains the relevant certification requirements.
- The audit procedures are a crucial tool to facilitate consistent and comparable verification of ISCC requirements during ISCC audits. For certification it is mandatory to use the audit procedures when conducting audits under the ISCC Japan FIT scheme.
- This template contains certification requirements for Points of Origins, First Gathering Points, Central Offices, Collecting Points, Processing Units Logistic Centres, Warehouses, Traders and power plants (energy producers). The procedure is also applicable for sample audits of Points of Origin, Warehouses, and Dependent Collecting Points.
- For certification it is mandatory to use the audit procedures when conducting audits under the ISCC Japan FIT scheme.
- The ISCC Japan FIT audit procedure for Principles and Criteria must always be used in addition to the ISCC Japan FIT audit procedure for chain of custody. Exception: For the audit of farms/plantations the current version of the ISCC EU audit procedure for farms/plantations must be applied.
- System Users can use the audit procedures to conduct their internal audits, for internal training, or to prepare for an audit. The application of the audit procedures for such purposes is recommended.
- Each requirement is complemented by verification guidance information and information on what evidence may be provided
- Questions and requirements that were added are marked. Minor amendments, e.g., change of order, corrections of phrasings, and spelling mistakes are not listed
- This template contains certification requirements regarding the ISCC Japan FIT scheme. The procedure is also applicable for sample audits.
- System Users must be compliant with all immediate requirements (IM) of the ISCC Japan FIT Principles and Criteria when the ISCC self-declaration was signed for the first time or when the System User obtained the initial ISCC certification. The short-term (ST) and mid-term (MT) requirements specified in ISCC Japan FIT Principles and Criteria have to be implemented as part of a continuous improvement process over a specified period of 3 and 5 years respectively. Best practice requirements (BP) are entirely voluntary. They can be fulfilled at any point in time, but they are never mandatory. The short-term requirements must be fulfilled after a maximum of 3 years and mid-term requirements after a maximum of 5 years after the System User signed the ISCC self-declaration for the first time or obtained the initial ISCC certification.
- For countries that have ratified the ILO Standard Convention, it may be assumed that the social requirements (ISCC Principle 4) are fulfilled, unless the risk assessment or audit delivers a different result.
- If a requirement is not applicable for a specific audit, it must not be answered (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).
- Reference to ISCC documents always refer to the latest version that is available on the ISCC website.
- If a question requires the statement of sustainable materials, the wording of the ISCC Japan FIT List of Material must be applied.
- Information requirements in the chapter "Basic Data" marked with an asterisk (\*) are not relevant for sample audits.

### Abbreviations for implementation of requirements

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

00.	<b>Basic Data</b>	
00.00.	<b>Certification Body</b>	
00.00.001	Name of Certification Body	
00.01.	<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	(Example: 50.941218)
00.01.008	Geo Coordinates: Longitude in decimal degrees	(Example: 6.958337)
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	<input type="checkbox"/> yes <input type="checkbox"/> no
00.01.021	ISCC Registration Number*	
00.01.022	ISCC System	<input type="checkbox"/> ISCC Japan FIT
00.01.023	Type of Operation/ Scope to be audited	<input type="checkbox"/> Central Office (Group of Farms/Plantations) <input type="checkbox"/> First Gathering Point

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

<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

		<input type="checkbox"/> Point of Origin <input type="checkbox"/> Central Office (Group of Points of Origin) <input type="checkbox"/> Collecting Point <input type="checkbox"/> Processing Unit <input type="checkbox"/> Trader <input type="checkbox"/> Trader with storage <input type="checkbox"/> Logistics Centre <input type="checkbox"/> Warehouse <input type="checkbox"/> Point of Origin Sample <input type="checkbox"/> Dependent Collecting Point <input type="checkbox"/> Warehouse and Storage Facilities Sample
00.01.024	Recertification*	<input type="checkbox"/> yes <input type="checkbox"/> no
00.01.025	Choose the scope needed for recertification	<input type="checkbox"/> Farm <input type="checkbox"/> Forest Sourcing Area <input type="checkbox"/> Central Office (Group of Farms/Plantations) <input type="checkbox"/> First Gathering Point <input type="checkbox"/> Point of Origin <input type="checkbox"/> Central Office (Group of Points of Origin) <input type="checkbox"/> Collecting Point <input type="checkbox"/> Processing Unit <input type="checkbox"/> Trader <input type="checkbox"/> Trader with storage <input type="checkbox"/> Logistics Centre <input type="checkbox"/> Warehouse
00.01.026	Which certification scope(s) were dropped compared to the previous certification period?	<input type="checkbox"/> Farm <input type="checkbox"/> Forest Sourcing Area <input type="checkbox"/> Central Office (Group of Farms/Plantations) <input type="checkbox"/> First Gathering Point <input type="checkbox"/> Point of Origin <input type="checkbox"/> Central Office (Group of Points of Origin) <input type="checkbox"/> Collecting Point <input type="checkbox"/> Processing Unit <input type="checkbox"/> ETBE Plant <input type="checkbox"/> MTBE Plant <input type="checkbox"/> Biomarine Fuel Operator <input type="checkbox"/> Trader <input type="checkbox"/> Trader with storage <input type="checkbox"/> Logistics Centre <input type="checkbox"/> Warehouse



00.01.030	Year of initial ISCC certification*		
00.01.032	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	
<b>00.02.</b>	<b>Audit Specific Data</b>		
00.02.001	Name of Lead Auditor	<i>Example:</i> <i>Name – Lead Auditor</i> <i>Name – GHG Expert</i>	
00.02.002	Place of the Audit	<input type="checkbox"/> On-site <input type="checkbox"/> On-site at the address where the daily operations take place (only applicable for Traders/Traders with storage) <input type="checkbox"/> Remote	
00.02.003	Date of the Audit		
00.02.004	Duration of the on-site audit, or duration of video call in case of remote audits (in hours, in digits) (split by duration spent on-site and remotely, where relevant)	Time of audit spent on-site: Time of audit spent remotely:	
00.02.005	Name(s) of company representative(s) present during the audit		
00.02.007 (added)	Sustainable input material(s)*		

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
09.	<b>Principles and Criteria</b>								
09.01.	<b>Audit of sustainability criteria</b>								
	<b>Environmental Protection</b>								
09.01.001	Is it ensured an environmental impact assessment is conducted prior to implementing one of the following actions?: – New buildings – Restructuring rural land holdings – Drainage systems – Other constructions or systems – Water management projects – Intensive livestock installations	If any of the activities took place at the site, an impact assessment must be available to show that environmental impacts have been considered and negative impacts have been kept as little as possible. a) Human beings, fauna and flora; b) Soil, water, air, climate and the landscape; c) Material assets and the cultural heritage; d) The interaction between the factors referred to in points (a), (b) and (c). (see ISCC Japan FIT System Document, Chapter 5.2.1)	Local inspection shows that new buildings, drainage systems do exist. Expert’s reports, documents of construction and planning and environmental tolerance checks show, that environmental impacts have been considered and kept as little as possible. Small-scale producers in lower income countries are at least able to explain potential impacts of their operations and how they avoid potential negative impacts.	X					
09.01.002	Is it ensured that damage or deterioration of habitats is avoided?	Damage or deterioration of any important habitats or species have been identified and implemented. Any legal requirements relating to the protection of species and habitats must be met, any constraints must be followed. Wild species or products from their natural habitat shall be gathered only when permitted by law and this shall be done only in a manner ensuring those species will continue to flourish in their natural habitat along with other species that normally depend on the gathered species. Check whether control measures to avoid illegal or inappropriate hunting, fishing, trapping or collecting activities are implemented. Around all protected areas set aside land or wildlife corridors, appropriate buffer zones shall be protected, restored or set up to minimise the fragmentation of protected habitats. This shall take place in accordance with the type of terrain, wildlife and production/processing practices. Buffers include: riparian buffers, filter strips, grassed waterways, shelterbelts, windbreaks, living snow fences, contour grass strips, cross - wind trap strips, shallow water areas for wildlife, field borders,	Objective evidence by on-site visit, document check, is provided that the production or processing of the sustainable material does not interfere with the protection of habitats and appropriate management measures are identified and implemented to avoid damage to or deterioration of habitats. Maps on natural vegetation as well as protected areas, existing ecological corridors, buffer zones show points of actions.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		alley cropping, herbaceous wind barriers, and vegetative barriers. (see ISCC Japan FIT System Document, Chapter 5.2.2)							
09.01.003	Is it ensured, that natural vegetation areas around springs and natural watercourses are maintained or re-established?	<p>Check whether the System User knows the status of riparian vegetation around springs and natural watercourses. Natural watercourses can be streams, rivers, canals or other routes, through which constantly or ephemeral/intermittent water flows, no matter if they are still unaffected from human intervention or corrected, straightened or otherwise regulated.</p> <p>Check, whether appropriate riparian buffer zones to protect watercourse and wetlands were set up, maintained and restored taking into consideration crop planting, application of fertilizers and plant protection products and harvesting.</p> <p>Where natural vegetation in riparian areas has been removed there is a plan with a timetable for recovery. (see ISCC Japan FIT System Document, Chapter 5.2.3)</p>	Document check. Bilateral discussions with System Users on awareness. Maps of watercourses and springs, planning contents and re-establishing plans (with a concrete implementation plan) are available. Local inspection of the riparian areas on the site.	X					
09.01.004	Is it ensured that prohibited chemicals of the Stockholm Convention and chemicals listed in WHO classes 1a and 1b lists have not been used and that chemicals listed in Annex III of the Rotterdam Convention area are avoided and that in cases where there are no alternatives to a chemical substance named in the prohibited lists, an external expert was consulted to confirm this?	<p>Check if the producer is aware of the chemicals applied. Verify if the producer did not use any chemicals listed in the Stockholm Convention on Persistent Organic Pollutants and the WHO 1a and 1b during cultivation activities.</p> <p>Verify if the System User has a basic understanding of the hazardousness of chemicals especially with respect to chemicals listed in WHO 1a and 1b as well as the Annex III of the Rotterdam Convention (UNEP's Prior Informed Consent (PIC) Program list.</p> <p>Verify if the System User has a basic understanding of the hazardousness of chemicals especially with respect to chemicals listed in Annex III of the Rotterdam Convention (UNEP's Prior Informed Consent (PIC) Program list.</p> <p>Verify if the System User avoids the use of those chemicals, e.g. by using alternatives and envisages a phase-out. Where WHO 1a and 1b chemicals are still in use verify that a phase-out plan (until 01 January 2023) is in place. The expert to be consulted in cases where no alternative is available must have the professional background and expertise to analyse the situation appropriately and take a decision. (see ISCC Japan FIT System Document, Chapter 5.2.4)</p>	<p>Application documents, stock, on-site visit. Bilateral discussions with site manager or responsible. Phase-out plan for WHO 1a and 1b chemicals (if still in use) to ensure phase-out by 01 January 2023.</p> <p>If applicable: certificates of qualification of the external expert, written statement confirming that no alternative to the used chemical currently exists.</p>	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
09.01.005	Have local restrictions on the use of chemicals been followed?	Check whether the System Users are aware of restrictions and are following them. (see ISCC Japan FIT System Document, Chapter 5.2.5)	Control of the System Users' records, interview System User / employees.	X					
09.01.006	Is it ensured that appropriate facilities for measuring and mixing chemicals are available?	Check if the chemical storage facilities and the chemical filling/mixing area (if different) have measuring equipment and are equipped with utensils e.g. buckets, water supply point etc. for the safe and efficient handling of all chemicals. Check if the graduation of containers and the calibration of scales is verified annually by the System User to assure accuracy of mixtures. Check if the chemical storage facilities and all designated fixed filling/mixing areas are equipped with a container of absorbent inert material such as sand, floor brush and dustpan and plastic bags, that must be signposted and in a fixed location, to be used immediately in case of spillage of chemical. (see ISCC Japan FIT System Document, Chapter 5.2.6) Check if there are documented records that indicate that obsolete chemicals have been disposed of by officially authorized channels. When this is not possible, check if obsolete chemicals are securely maintained and identifiable. They shall be removed and recycling or disposed following internationally recognized best practices like e.g. the FAO Guidelines for the management of small quantities of unwanted and obsolete pesticides. (see ISCC Japan FIT System Document, Chapter 5.2.7)	Local inspection of the chemical storage facilities and/ or filling mixing area and the measuring cups and scales. Interview with responsible member of staff/ workers Local inspection of the storage facilities, documentation about the disposal of the chemicals.	X					
09.01.007	Is it ensured that redundant chemicals are securely maintained and identified and disposed of by authorized or approved channels?	Check if there are documented records that indicate that obsolete chemicals have been disposed of by officially authorized channels. When this is not possible, check if obsolete chemicals are securely maintained and identifiable. They shall be removed and recycling or disposed following internationally recognized best practices like e.g. the FAO Guidelines for the management of small quantities of unwanted and obsolete pesticides. (see ISCC Japan FIT System Document, Chapter 5.2.7)	Local inspection of the storage facilities, documentation about the disposal of the chemicals.	X					
09.01.008	Is it ensured that surplus application mix or tank washings are disposed of in a	Check whether the producer is aware of national or local legislation and that legislation is observed on a continuous base.	Confirmation by System User/ employees, site records, reports of the further use of surplus application mix.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
	way not to contaminate the groundwater?	When surplus application mix or tank washings are applied onto designated fallow land, it can be demonstrated that this is legal practice and all the treatments have been recorded in the same manner and detail as an allowed chemical application. Surface water contamination has been avoided. (see ISCC Japan FIT System Document, Chapter 5.2.8)							
09.01.009	Is it ensured that the re-use of empty chemical product containers for purposes other than containing and transporting of the identical product is avoided?	Check if empty chemical product containers have not been or currently are not being re-used for anything other than containing and transporting of the identical product as stated on the original label. The re-use of empty chemical containers for purposes other than containing and transporting the same product must be avoided. If no official disposal system exists and the risk of unsafe re-usage of containers appears, workers and adjacent communities should be educated on the risks of reusing empty containers. (see ISCC Japan FIT System Document, Chapter 5.2.9)	Visual inspection of the site. Verification that the clear written instructions are available. Interview with responsible member of staff/ workers	X					
09.01.010	Is it ensured that empty chemical containers are cleaned prior to disposal?	Check if a pressure-rinsing equipment for chemical containers is installed on the chemical application machinery or if there are clear written instructions available to all workers to rinse each container at least three times prior to its disposal. The rinsing water is always returned into the application equipment tank, either via the use of a container-handling device or via a written procedure for the application equipment operators. Check if all the existent, relevant national, regional and local regulations and legislation has been complied with regarding the disposal or destruction of empty chemical containers. (see ISCC Japan FIT System Document, Chapter 5.2.10)	Inspection of the empty containers. Clear written instructions. Interview with responsible member of staff/ workers	X					
09.01.011	Is it ensured that the premises have adequate provisions for waste disposal?	Check if national and regional legislation is followed when storing and disposing wastes. Check if the System User has designated areas to store litter and waste, which do not create a safety or health hazard. Verify if it can be ensured that risks of different types of wastes are identified and these wastes are stored according to risk identification. This especially applies to hazardous wastes. If applicable, waste burning and disposal should always be done by official, authorized systems.	Confirmation by local inspection of the production area and the waste-storage areas. Interview with responsible member of staff/ workers. Visual inspections of waste and disposal sites	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		<p>If not available, on-farm disposal should follow best practices. The following rules are regarded:</p> <p>If waste is burned on-farm, check if certain requirements can be fulfilled:</p> <ul style="list-style-type: none"> <li>– No burning of hazardous wastes like solvents, certain plastics or chemicals on-farm;</li> <li>– PVC and certain other plastics should not be burned in on-farm incinerators (especially in open fires or low-temperature incinerators);</li> <li>– Incinerators and burning sites are in legal locations and fit for purpose.</li> <li>– If disposal takes place on the site of the System User, check if certain requirements can be fulfilled:</li> <li>– Sanitary landfills on the farm are designed according to the requirements of national legislation or where not available – governed by best practice guidelines defined by farm management;</li> <li>– Litter and other general waste are not thrown into ditches, streamways or holes that might flood;</li> <li>– Disposals of burned wastes are covered with a suitable layer of soil.</li> </ul> <p>(see ISCC Japan FIT System Document, Chapter 5.2.11)</p>							
09.01.012	Is it ensured that the disposal of empty chemical containers occurs in a manner that avoids exposure to humans and the environment?	<p>Check if the system used to dispose of empty chemical containers ensures that people cannot come into physical contact with the empty containers. The risk of contamination of the environment, watercourses and flora and fauna is minimized. Where official collection and disposal systems exist, there are documented records of participation by the System User. (see ISCC Japan FIT System Document, Chapter 5.2.12)</p>	<p>Visual inspection of the site and the site plan management. Confirmation by means of the official collection system and confirmations of disposal.</p>	X					
09.01.013	Is it ensured that chemical products are stored in accordance with local regulations in a secure, appropriate storage?	<p>Check if the chemical storage facilities comply with all the relevant current national, regional and local legislation and regulations. Further verify whether the chemical storage facilities are kept secure under lock and key. Potential contamination of the ground water must be avoided. Appropriate storage facilities should:</p> <ol style="list-style-type: none"> <li>1) Be structurally sound and robust</li> <li>2) Have a sealed floor</li> </ol>	<p>Local inspection of the storage facilities.</p>	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		3) Built of materials or located so as to protect against temperature extremes 4) Built of materials that are fire resistant (Minimum requirement RF 30, e.g. 30 minutes resistance to fire) 5) Have sufficient and constant ventilation of fresh air to avoid a build up of harmful vapors 6) Are located in areas with sufficient illumination both by natural and by artificial lighting, to ensure that all product labels can be read easily on the shelves. 7) Are located in a separate space independent from any other materials. Check if all the chemicals that are currently in the store are kept in the original containers and packs. Check if in the case of breakage the new package contains all the information of the original label. (see ISCC Japan FIT System Document, Chapter 5.2.13)							
09.01.014	Is it ensured that liquids are not stored on shelves above powders?	Verify whether all the chemicals that are liquid formulations are stored on shelving, which is never above those products that are powder or granular formulations. (see ISCC Japan FIT System Document, Chapter 5.2.14)	Local inspection of the storage facilities.	X					
09.01.015	Is it ensured that the product inventory is documented and readily available?	Check if the stock inventory, which indicates the contents (type and quantity) of the store is available and is updated at least every 3 months. Quantity refers to how many bags, bottles, etc., not on milligram or centiliter basis. (see ISCC Japan FIT System Document, Chapter 5.2.15)	Stock inventory. Document check and/ or other evidence possible.	X					
09.01.016	Is it ensured that mineral oil products are stored in an appropriate manner?	The storages of the material are of suitable material and consistent with best available technology and respective laws in order to reduce the risk of contamination to humans and the environment. Separated storage of fuels from chemicals. Storage built in a manner to prevent spillage, flooding and contamination caused by the stored materials. (see ISCC Japan FIT System Document, Chapter 5.2.16)	Local inspection of the storage facilities	X					
09.01.017	Is it ensured that water rights have been legally obtained and that existing ones (both formal and customary) are respected and protected?	Check, if the System User respects existing water rights (including those of local communities and indigenous people, pastoralists, artisanal fishers, and other comparable users). No acquisition of new or modification of the existing rights can happen without the Free Prior and Informed Consent of the parties affected. Local communities are not denied access to clean water and adverse effects for downstream users, local	Interview with the System User, documents regarding water rights, information from local administrative authorities and NGO. If applicable, water use plan available.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		communities and customary users must be prevented. If the System User treats water on-site, it must be ensured that the water use is in compliance with applicable regulations and local legislation. (see ISCC Japan FIT System Document, Chapter 5.2.17)							
09.01.018	Is a waste management plan available?	<p>Check if a waste management plan of the site is available, which includes practices for waste reduction, reuse and recycling to avoid or reduce wastage and the use of landfill or burning.</p> <p>The waste management plan should include the phases</p> <ol style="list-style-type: none"> <li>1) Risk assessment,</li> <li>2) Target-setting,</li> <li>3) Risk management and</li> <li>4) Monitoring.</li> </ol> <p>Verify that best practices must be addressed in the waste management plan. They refer to:</p> <ul style="list-style-type: none"> <li>– Prevention of wastes;</li> <li>– Prevention of on-site burning of certain waste materials;</li> <li>– Prevention of contamination of on-site landfill disposal;</li> <li>– Prevention of contamination with respect to disposal of ash;</li> </ul> <p>It should be documented if on-site burning or landfill disposal took place. An assessment of risks to humans (both workers and neighbouring communities) and the environment should be conducted if burning or disposal take place on the premises of the System User. Appropriate management measures could be inter alia minimization of waste materials or energy recovery or efficient burning sites/incinerators. (see ISCC Japan FIT System Document, Chapter 5.2.18)</p>	A comprehensive, current, documented plan that covers waste reduction, pollution and waste recycling is available. Air, soil, water, noise and light contamination must be considered. Record keeping must be in place for produced waste amounts and on-site disposal (including discharge to landfill, drains, sewers, surface water, land or groundwater). If burning takes place, further records on types of wastes burned and the type of burning practice (e.g. open fire, low temperature incinerators) should be available. Records of the risk assessment as well as appropriate monitoring and management measures must be kept at least five years. A comprehensive, current, documented plan that covers waste reduction, pollution and waste recycling must be available. Air, soil, water, noise and light contamination must be considered.	X					
09.01.019	Is a plan to reduce air pollution and greenhouse gas (GHG) emissions developed that is appropriate to the scale and intensity of operations?	Verify whether a plan exists and identifies the main GHG emissions and major air pollutants at the farm level, including carbon monoxide, nitrogen oxides, volatile organic compounds, particulate matter, sulphur compounds, dioxins and other substances recognised as potentially harmful to the environment (flora and fauna) and/or human health. The	Documentation of a plan to reduce air pollution and GHG emissions. Check whether the plan is adequate to the scale and intensity of operations.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		<p>plan shall identify all potential air pollution and GHG emission sources and describe their nature. The plan shall describe any air pollution and GHG emission mitigation strategies that are employed currently or in the future, or else the rationale for not utilising such strategies.</p> <p>The plan can include e.g. the following steps:</p> <ul style="list-style-type: none"> <li>– General minimisation measures: fossil fuel and energy reduction, the use of renewable energies, e.g. biofuels, biogas, solar or wind energy, are encouraged.</li> <li>– For points of origin and processing units (e.g. oil mills): including e.g. methane capture, mulching of EFBs, co-composting, implementation of devices for removal of bio-mass from POME ponds, etc.</li> </ul>							
09.01.020	Does the System User have in place a system to ensure the implementation and monitoring of pollution and (GHG) emissions minimization measures?	For transparent monitoring and documentation, the System User shall calculate the GHG emissions along the supply chain related to the collection, transport and processing of sustainable material from the first element of the supply chain the point of delivery. Thereby the System User can verify the compliance with GHG reduction requirements set by national and/ or regional or local regulations.	<p>The reporting of lifecycle GHG emissions can be done by using one of the following options:</p> <ul style="list-style-type: none"> <li>– EU Renewable Energy Directive Methodology (see document ISCC EU 205),</li> <li>– Greenhouse gases, Regulated Emissions, and Energy use in Transportation (GREET) Model, developed and maintained by the Argonne National Laboratory</li> </ul>	X					
<b>09.02</b>	<b>Safe Working Conditions</b>								
09.02.001	Are records kept for training activities and attendees?	<p>Staff, responsible for certain tasks within the company should participate in training activities. Training includes the following topics:</p> <ul style="list-style-type: none"> <li>– Handling of hazardous chemicals</li> <li>– Waste management</li> <li>– Handling of protective equipment for chemicals, fuels, gas and electricity</li> </ul> <p>Check if a record is kept for training activities including the topic covered, the trainer, the date and attendees. If useful, it is possible to collaborate with training programs for the local population. (see ISCC Japan FIT System Document, Chapter 5.3.1)</p>	Record for training activities for workers including the topic covered, the trainer, the date and the attendees. Evidence of attendance or details of other appropriate qualification	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
09.02.002	Is it ensured that certificates of competence are available for dangerous or complex work?	Check if all workers handling and/ or administering chemicals, disinfectants, or other hazardous substances and all workers operating dangerous or complex equipment as defined in the risk assessment have certificates of competence, and/or details of other appropriate qualifications. Check if records identify workers who carry out such tasks, and show certificates of training or proof of competence. (see ISCC Japan FIT System Document, Chapter 5.3.2)	Records/Certificates/other qualifications available. Document check and/ or other evidence possible.	X					
09.02.003	Is it ensured that all workers received adequate health and safety training and have been instructed according to the risk assessment?	Check if workers can demonstrate competency in responsibilities and tasks through visual observations. If at the time of audit there are no ongoing activities, there must be evidence of instruction. At least one worker/responsible with first aid skills should be available on the premises of the System User, whenever risky activities take place. If at time of inspection there are no activities, there must be evidence of instructions. (see ISCC Japan FIT System Document, Chapter 5.3.3)	Relevant documentation, Interview with responsible member of staff/ workers	X					
09.02.004	Has the System User a written health, safety and hygiene policy and procedures including issues of the risk assessment?	The risk assessment should include important health and safety risks, such as the use of agrochemicals, liquid fuels, lubricants, machines, generators, boilers, pumps, power tools, electrical installations and power lines and, where appropriate, measures of food safety (e.g. clean, dry, and if applicable, cooled storage facilities). Within the risk assessment, risks of transporting, storage, handling and spillage and disposal shall be included. Check if the health, safety and hygiene policy at least includes the points identified in the risk assessment. Policy measures could include inter alia accident and emergency procedures, hygiene procedures, dealing with any identified risks in the working situation. The health, safety and hygiene policy shall also include specific health and safety issues for women. Check if the policy are made clearly understandable for all workers, reviewed and updated when the risk assessment changes. Check if regarding all implemented health and safety requirements, a warning system including legally permitted sanctions exists for workers who do not apply the health and safety requirements.	Complete and up to date risk assessment. Documents, visual inspection of first aid kits and other health, safety and hygiene measures, interview with site manger and workers	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		Check if complete and maintained first aid kits and procedures (including records and evaluations of accidents) are available according to national regulations and recommendations and if they are accessible at all permanent sites and available for transport to the vicinity of the work. Check if it is ensured that first aid medical services can be provided in case of emergencies. (see ISCC Japan FIT System Document, Chapter 5.3.4)							
09.02.005	Is it ensured that work-related accidents are covered by contracts or adequate compensation is received?	Workers who are unable to carry out their regular activities due to an occupational/ work-related accident are protected by contract or receive adequate compensation. (see ISCC Japan FIT System Document, Chapter 5.3.5)	Proof of contracts and if relevant, proof of payment	X					
09.02.006	Is it ensured that workers have suitable protective clothing?	Check if workers (including subcontractors) are equipped with suitable protective clothing in accordance with legal requirements and/or label instructions or as authorized by a competent authority. Check if complete sets of protective clothing for certain works (e.g. handling chemicals, working with electric equipment) which enable label instructions and/or legal requirements and/or requirements as authorised by a competent authority to be complied with are available, used and in a good state of repair. If handling or applying toxic substances (such as chemicals) or carrying out other hazardous tasks, ensure that personal protective equipment is worn at work. Examples of protective clothing are rubber boots, waterproof clothing, protective overalls, rubber gloves and facemasks as well as appropriate respiratory, ear and eye protection devices. They should be used where necessary. Check if protective clothing is regularly cleaned, according to a schedule adapted to the type of use and degree of soiling. Cleaning of the protective clothing and equipment should be done separately from private clothing washing; gloves should be washed before removal. Dirty, torn and damaged protective clothing and equipment as well as expired filter cartridges should be disposed of. Check if single-use items (e.g. gloves, overalls) are disposed of after one use. Check if all the protective clothing and equipment, including replacements filters, is stored in a well-ventilated area and	Visual inspection: protective clothing is complete and clean and is used according to requirements/ instructions. Cleaning instructions are available, Interview with site manager and workers	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		physically separate from any chemical, which might cause contamination of the clothing or equipment. (see ISCC Japan FIT System Document, Chapter 5.3.6)							
09.02.007	Is it ensured that potential hazards are clearly identified by warning signs?	Verify if permanent and legible signs indicate potential hazards, e.g. waste pits, fuel tanks, workshops, access doors to the chemical storage facilities. Check if warning signs have been placed where appropriate. (see ISCC Japan FIT System Document, Chapter 5.3.7)	Visual inspection of site	X					
09.02.008	Is it ensured that restrictions related to hazardous activities are followed?	Verify if young workers (15-18), pregnant or breast-feeding women, disabled workers or workers who suffer from chronic or respiratory diseases do not undertake hazardous work that jeopardizes their health, safety or morals. Verify if all persons, who have been injured or are ill, do not perform activities that are detrimental to their health and safety or that of other workers. Check if they have been offered alternative work. (see ISCC Japan FIT System Document, Chapter 5.3.8)	Visual inspection of site	X					
09.02.009	Is it ensured that accident procedure and equipment is available?	Check if an accident procedure displays the basic steps of primary accident care and is accessible by all individuals within ten meters of the chemical storage facilities and designated mixing areas. Check if procedures and equipment is available to deal with accidents and spills of chemicals (including plant protection products, fertilizers and fuels). (see ISCC Japan FIT System Document, Chapter 5.3.9)	On-site inspection, accident procedures and equipment are available (might include e.g. clear overview of responsibilities, contact information in case of emergency, availability of first aid material), interview with responsible member of staff/ workers	X					
09.02.010	Are facilities to deal with accidental operator contamination available?	Check if all chemical storage facilities and all filling/mixing areas present on the site have eye wash capability, a source of clean water no more than 10 meters distant, a complete first aid kit and a clear accident procedure with emergency contact telephone numbers or basic steps of primary accident care, all permanently and clearly signed. (see ISCC Japan FIT System Document, Chapter 5.3.10)	Visual inspection of facilities, Relevant documentation on accident procedures	X					
<b>09.03</b>	<b>Compliance with Human, Labour and Land Rights</b>								
09.03.001	Has a self-declaration on good social practice regarding human rights been communicated to the employees and signed by the	Check if the System User's management and the workers' representative have signed and displayed a self-declaration assuring good social practice and human rights of all workers. Check if the self-declaration has been communicated to the workers. The self-declaration must be in language appropriate	Self-declaration is available in appropriate language and complete	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
	System User's management and the workers' representative?	to workers and surrounding communities. The declaration contains commitment to the ILO core labor standards, respect for living wage, respect for the social environment, respect for legal land titles, sufficient compensation for communities, commitment to solving social conflicts, and commitment to reducing key economic, environmental and social impacts. (see ISCC Japan FIT System Document, Chapter 5.4.1)							
09.03.002	Is it ensured that all negative environmental, social, economic and cultural impacts are avoided?	Check if all environmental, social, economic and cultural impacts for surrounding areas, communities, users and land-owners are taken into account and if local historical, cultural and spiritual properties and sites are protected. Prior to the audit, potential negative environmental, social and cultural impacts must be identified. (see ISCC Japan FIT System Document, Chapter 5.4.2)	Separate interview with site manager and employees' representatives, if necessary information from regional administration and NGOs. Report on impact assessment, document check  Communication to stakeholders (e.g. via regular meetings, information events, information documents in appropriate language)	X					
09.03.003	Is there a social impact or legal compliance assessment?	Where there is an indication found for negative environmental, social and/or cultural impacts in context with the System User, check if a participatory social impact assessment has been conducted where all relevant stakeholders including local communities and indigenous people have been engaged. The report is publicly available in appropriate language to surrounding communities. (see ISCC Japan FIT System Document, Chapter 5.4.2)	Participatory social impact assessment or legal compliance assessment in place.	X					
09.03.004	If there were negative environmental, social and/or cultural impacts found, is there an action plan for improvement identified?	The action plan needs to address the impacts identified and to ensure that continued dialogue with surrounding communities is in place. Negative impacts must be avoided or, if this is not possible, minimised, restored and/or compensated. (see ISCC Japan FIT System Document, Chapter 5.4.2)	Verify the action plan, including the consultation of relevant stakeholders during the audit. Documents of regular meetings with communities (with two-way communication) and local government with listed risks and/or impacts and evidence of minuted negotiations or resolution processes must be compiled.		X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
09.03.005	Does the System User provide and disclose adequate information to relevant stakeholders on legal, social and environmental issues related to the ISCC requirements?	The information must be presented in an appropriate language and must be accessible to stakeholders. Information can include e.g. management procedures comprising the results of Free Prior and Informed Consent (FPIC) processes, human rights policies, results of participatory social impact and legal compliance assessments, etc. (see ISCC Japan FIT System Document, Chapter 5.4.3)	There are communication channels (written sign or website with the following information: email, cellphone, mailbox) that adequately enable communication between the System User and the community. The communication channels have been made known to the local communities. Commercially sensitive and confidential information as well as details relating to customers and/or suppliers and personal information shall remain confidential.	X					
09.03.006	Is it ensured that people on the site have access to basic services?	Check if all people at the site have access to clean food storage areas, designated dining areas, hand washing facilities, (including soap), safe and portable water, and hygienic toilets. Check if a place to store food and to eat as well as hand washing facilities and potable drinking water are available. Check if workers who live on the site are provided with access to appropriate cooking facilities and clean and safe accommodation. The living quarters for the workers on site are habitable, have a sound roof, windows and doors, and have the basic services of running water, toilets and drains. (see ISCC Japan FIT System Document, Chapter 5.4.4)	Visual inspection of respective areas, Interview with responsible member of staff/workers	X					
09.03.007	Is it ensured that all children living on the premises have access to quality primary school education?	All children at primary schooling age (according to national legislation) living on the premises have access to primary school education, either through provided transport to a public primary school or through adequate on-site schooling. This is in accordance with the International Covenant on Economic, Social and Cultural Rights, Art. 13. (see ISCC Japan FIT System Document, Chapter 5.4.5)	List of all school-aged children, availability of schools, classrooms and transport. Separate interview with site manager and employees' representatives.	X					
09.03.008	Is it ensured that other forms of social benefits are offered by the employer to employees, their families and/or local community?	Incentives including incentives for good working performance, bonus payment, support of professional development, family friendliness, medical care/ health provisions, improvement of social surroundings etc. are offered. Where possible, the site should preferentially offer	Interviews with site manager as well as workers on special offers for employees and families.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		local businesses the opportunity to supply goods and services and support local community development programs. The workers are encouraged to get health insurance by creating awareness and providing information about available insurances. Health insurance can include long-term compensation in case of disability and payment of medical costs. If appropriate, the employer makes opportunities of employment known locally. (see ISCC Japan FIT System Document, Chapter 5.4.6)							
09.03.009	Is it ensured there is a complaint form and/or procedure available on the site, where employees and affected communities can make a complaint?	Check if a complaint form and/or procedure is available for workers and surrounding communities. The procedure should allow for complaints to be made anonymously, yet also allow verification of validity of the complaints. Check if they have been made aware of its existence and complaints or suggestions can be made at any time. The System User shall engage with affected stakeholders. Verify evidence that they are dealt with in a timely manner. Check if complaints and their solutions from the last 5 years are documented and accessible. (see ISCC Japan FIT System Document, Chapter 5.4.7)	Complaint form is available. It shows time of complaints, solution to complaint and time of the implementation of solutions. A policy shall be in place describing steps taken in order to reduce barriers for complaints and reprisals against those who issue a complaint. Documentation on measures taken to resolve conflicts available. Separate interview with site manager and employees' representatives.	X					
09.03.010 BEST PRACTICE	Are local labour tribunals recognised if these are the mechanism chosen by workers for raising grievances?	Local labour tribunals should be recognised by the System User if these are the mechanism chosen by workers for raising grievances. (see ISCC Japan FIT System Document, Chapter 5.4.7)	Local labour tribunals are recognised by the System User.						
09.03.011 BEST PRACTICE	Is it ensured that mediation is available in case of a social conflict?	A mediator is assigned by name and address by the elected person of trust. The mediator should be independent from all parties involved in the conflict including the company or operator commissioning the mediation. (see ISCC Japan FIT System Document, Chapter 5.4.8)	Separate interview with site manager and employees' representatives.						
09.03.012	Is it ensured that there is no forced labour at the site?	Check if there has been no use of forced, bonded or involuntary labour as meant in ILO Convention 29 and 105. Furthermore, check if employees are not requested to lodge their identity papers with the management of the System User or a third party. If workers voluntarily surrender their identity cards to the employer for safekeeping, they shall have unrestricted access to their identity cards. Access must be free of charge and it can be documented. An agreement on	Separate interview with site manager and employees' representatives	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		the safekeeping of identity cards shall be available in written form, in a language understood by the worker. Retaining the salary of workers, further property or additional grants or illegal or excessive deduction of fees from wages for disciplinary purposes, personal protective equipment, deposits for accommodation, is prohibited unless permitted by law. (see ISCC Japan FIT System Document, Chapter 5.4.9)							
09.03.013	Is it ensured that child labour does not take place on the site?	Check if the minimum age complies with all local and national legislation as well as with ILO Convention 138 and 182 and if no minors are employed on the site. Check if documents include recording of workers' date of birth and documented evidence that the employer is aware of prevailing legislation. Check if children within the age of compulsory schooling are not employed during school hours. Check if young workers (15-18), pregnant workers, disabled workers or workers who suffer from chronic or respiratory diseases do not undertake hazardous work that jeopardizes their health, safety or morals. Check if there area no forms of slavery or practices similar to slavery, forced or compulsory labor of children. Verify if all persons, who have been injured or are ill, do not perform activities that are detrimental to their health and safety or that of other workers. (see ISCC Japan FIT System Document, Chapter 5.4.10)	Availability of respective documentation. Separate interview with responsible member of staff/ workers and site manager.	X					
09.03.014	Is it ensured that there is no indication of discrimination at the site?	Check if there is no indication of discrimination (distinction, exclusion or preference) practiced that denies or impairs equality of opportunity, conditions or treatment based on individual characteristics and group membership or association. For example, on the basis of: race, caste, nationality, religion, disability, gender etc. Check if a publicly available equal opportunities policy including identification of relevant/ affected groups in the local environment is available. (see ISCC Japan FIT System Document, Chapter 5.4.11)	Separate interview with site manager and employees' representatives Document check on equal opportunities policy	X					
09.03.015	Is it ensured that employment conditions comply with equality principles?	Check evidence that the System User provides equality of opportunity and treatment regardless of race, color, sex, religion, political opinion, nationality, social origin or other distinguishing characteristic (ILO conventions 100 and 111). All workers receive equal remuneration for work of equal value, equal access to training and benefits and equal opportunities	Separate interview with site manager and employees' representatives	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		for promotion and for filling all available position (see ISCC Japan FIT System Document, Chapter 5.4.12)							
09.03.016	Is equal participation in meetings and consultations ensured for minority groups and women?	Women and minority groups should have the possibility to meaningfully participate in meetings and negotiations in order to articulate/communicate their concerns/ideas. In all stakeholder consultation processes, including the FPIC, women and minority groups shall be appropriately included and their voices equally heard and respected. (see ISCC Japan FIT System Document, Chapter 5.4.13)	Interviews with women and minority groups, minutes of meetings, documentation proving participation.	X					
09.03.017 BEST PRACTICE	Is regular employment available wherever possible?	Check that employment relationships are established according to national law or practice. The employment of contract or temporary workers for permanent or ongoing tasks, e.g. to eliminate or reduce pay and benefits, shall not take place. This can be supported by a regular assessment of ways to promote the use of permanent and local labour. (see ISCC Japan FIT System Document, Chapter 5.4.14)	Applicable contract details are available.						
09.03.018	Is it ensured that workers are treated with dignity and respect?	Check if the company is not engaged in or tolerate the use of corporal punishment, mental or physical coercion, or verbal abuse or sexual harassment or any kind of intimidation of workers. No harsh or inhumane treatment is allowed. Check if there is a policy to prevent sexual harassment, other harassment, violence. The policy should be implemented and communicated to all levels of the work force, subcontractors and service providers (see ISCC Japan FIT System Document, Chapter 5.4.15)	Separate interview with site manager and employees' representatives. Workers' interviews with self-selected/anonymous workers	X					
09.03.019	Is it ensured that all workers are provided with fair legal contracts?	Check if all workers are provided with fair legal contracts in written form and in languages they do understand. In case of low literacy of employees, contracts need to be explained. Copies of working contracts can be shown for every worker indicated in the records. Both the worker as well as the employer has signed them. Check if records are kept for at least 24 months. Where a registration system exists, copies of working contracts are registered with the labor authority of the country of production. In those countries where there are no requirements for formal labour agreements between workers and employers, alternative documented evidence of a labour relationship must be present (see ISCC Japan FIT System Document, Chapter 5.4.16)	Control of random samples of contracts. Separate interview with site manager and employees' representatives. If applicable, alternative evidence of a labour relationship.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
09.03.020	Is it ensured that the employment conditions of individual workers comply with legal regulations and/or collective bargaining agreements?	<p>Check if employment conditions comply with legal regulations and/or collective bargaining agreements (e.g. on working hours, breaks, rest days, overtime, deductions, sickness, holiday entitlement, paid leave, maternity leave, reasons for dismissal, period of notice, home work, wages etc.).</p> <p>Check if they are documented and available in the languages understood by workers or explained carefully to them by the manager or supervisor.</p> <p>Check compliance for e.g. working hours, breaks, rest days, overtime, deductions, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice. Documents also available in the language understood by workers or have been carefully explained to them</p> <p>Check further evidence on:</p> <ul style="list-style-type: none"> <li>– Regular weekly working hours do not exceed 48 hours. N/A for supervisors or management.</li> <li>– Rest breaks/days during peak season</li> <li>– Every six sequent days of work at least one day off should be provided to workers</li> <li>– Overtime in excess of 12 hours per week is voluntary and only allowable if it happens in extraordinary, limited periods where there are time constraints or risks of economic loss (e.g., during harvest or planting) and where conditions regarding overtime in excess of 12 hours per week have been agreed between workers and management and is compensated at a premium rate. Workers area informed about overtime work in a timely manner</li> <li>– Workers who take maternity leave are entitled to return to their employment at the same terms and conditions of prior employment. They are not subject to any discrimination, loss of seniority or deduction of wages. For further guidance on the protection of maternity, ILO Convention 183 can be consulted.</li> </ul> <p>Conditions of employment should follow negotiations with trade unions or similar organisations in case they are available.</p> <p>Check if wages and overtime payment documented on the pay slips are in line with legal regulations (minimum wages)</p>	Random sample of documentation and records. Random samples of pay slips match with working hours and wages. Separate interview with site manager and employees' representatives.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		and/or collective bargaining agreements (if applicable). If payment is calculated per unit, workers (on average) shall be able to gain the legal minimum wage within regular working hours. Any deductions from wages, e.g. for recruitment fees must be documented, and an agreement in accordance with the law must be signed by the worker. A process to prevent workers' debt as a result of the recruitment process shall be in place and be regularly monitored (see ISCC Japan FIT System Document, Chapter 5.4.17)							
09.03.021	Is it ensured that the company pays a living wage, which meets at least legal or industry minimum standards?	Check if the company's pay slips demonstrate that living wages meet at least legal or industry minimum standards and are sufficient to meet basic needs of personnel and to provide some discretionary income. Check if gross wages are paid at least monthly to workers. (see ISCC Japan FIT System Document, Chapter 5.4.18)	Document check (e.g. pay slips) and/or other evidence possible.	X					
09.03.022	Is it ensured that there is a responsible person to represent the interest of the workers?	An organigram is in place including the named person responsible for the interest of workers. This person shall be able to represent the interests of the workers and to communicate complaints to the management. (see ISCC Japan FIT System Document, Chapter 5.4.19)	Documentation is available and completed. Separate interview with site manager and/or employees' representatives. Workers' interviews with self-selected/anonymous workers.	X					
09.03.023 BEST PRACTICE	Is it ensured that there is at least one worker or a workers' council elected freely and democratically who represent the interests of the workers to the management?	Check if documentation is available that demonstrates that a clearly identified, named person of trust and/or a workers' council representing the interests of the workers to the management is elected by all workers and recognized by the management. Check if this person is able to communicate complaints to the management. (see ISCC Japan FIT System Document, Chapter 5.4.19)	Documentation is available and complete. Separate interview with site manager and employees' representatives. Workers' interviews with self-selected/anonymous workers.		X				
09.03.024	Is it ensured that workers can join or establish labour organizations and collective bargaining for negotiating working conditions?	Check if all employees are free to establish and to join labour organisations of their own choice or organize themselves to perform collective bargaining. Check if it is ensured that workers have the right to organize and negotiate their working conditions. Check if there is evidence that the employer supports the establishment or at least does not block the effective functioning of worker-committees where the workers elect representatives. Check if collective bargaining agreements are accepted. Verify if trade union members are guaranteed the possibility to fulfil their tasks at least outside of the regular working hours. Workers exercising	Separate interview with site manager and employees' representatives. Workers' interviews with self-selected/anonymous workers. Evidence (workers' interviews with self-selected/anonymous workers) that the employer supports the establishment of worker committees and worker organizations in which the workers	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		this right should not be discriminated against or suffer repercussions. The employment conditions regarding freedom of association and collective bargaining are in accordance with all national and local legislation and ILO Conventions 87 and 98. (see ISCC Japan FIT System Document, Chapter 5.4.20)	elect representatives that can operate without interference or influence by site management, owner or group manager.						
09.03.025	Is it ensured that there is a responsible person dedicated to workers' health, safety and good social practice?	The responsible person for workers' health, safety and good practices is clearly identified and known to the employees (see ISCC Japan FIT System Document, Chapter 5.4.21)	An organigram is in place with a clearly identified person responsible for workers' health, safety and good practices. Workers are clearly aware of who the responsible person for health and safety is.	X					
09.03.026	Is the person responsible for workers health, safety and social practices competent?	Check if the responsible person and the elected person of trust demonstrate awareness and/or access to national regulations concerning: Gross and minimum wages, working hours, union membership, anti-discrimination, child labor, labor contracts, holiday and maternity leave, health and medical care coverage and pension/gratuity and regular two-way communication. (see ISCC Japan FIT System Document, Chapter 5.4.21)	Separate and individual interview with site manager and person responsible for workers' health, safety and good social practice.		X				
09.03.027 BEST PRACTICE	Is it ensured that there is an open communication of management with workers?	Check if the management holds regular two-way communication meetings with their employees where issues affecting the business or related to worker health, safety and welfare can be discussed openly. At least two meetings a year are held between management and employees. Matters related to the business and worker health, safety or welfare can be discussed without fear, intimidation or retribution. Records from such meetings are kept and the concerns of the employees are recorded. The elected person of trust should assign an independent mediator by name and address. (see ISCC Japan FIT System Document, Chapter 5.4.22)	Separate interview with site manager and employees' representatives. Reports on the meetings						
09.03.028	Are records on all workers and employees available?	Check if records demonstrate an accurate overview of all employees (including seasonal workers and subcontracted workers employed on the premises) and indicate full names, a job description, date of birth, date of entry, wage and the period of employment. Check if records are accessible for the	Availability of respective documentation. Separate interview with site manager and employees' representatives.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		last 24 months. (see ISCC Japan FIT System Document, Chapter 5.4.23)							
09.03.029	Is a time recording system that shows daily working time and overtime on a daily basis for all workers available?	Check if a time recording system is available that makes working hours and overtime of workers and employees transparent. Working times of all employees during the last 24 months are documented. Rest breaks/days should also be documented during peak seasons (see ISCC Japan FIT System Document, Chapter 5.4.24)	Random sample of documents on working hours. Separate interview with site manager and employees' representatives.	X					
<b>09.04.</b>	<b>Compliance with Laws and International Treaties</b>								
09.04.001	Is it ensured that the System User can prove that the land is used legitimately and that traditional land rights have been secured?	Documents show legal ownership or lease, history of land tenure and the actual legal use of the land. The System User must identify existing land rights and does respect them and be able to prove that traditional and customary land rights or tenure have been secured. The rights of indigenous people are respected. Within this context, the use of the land by pastoralists, indigenous people, artisanal fishers and other comparable users is allowed, excluding any illegal hunting, illegal fishing and illegal collection of products. The rights of indigenous people are respected. The process of Free Prior and Informed Consent (FPIC) is applied in case of new land acquisitions and is properly documented. Document check and/ or other evidence possible. (see ISCC Japan FIT System Document, Chapter 5.5.1)	Respective contracts are available, land register, if necessary information by regional administration and NGOs. Documents showing the proper conduction of an FPIC process is available.	X					
09.04.002	Is it ensured that there is awareness of, and compliance with, all applicable regional and national laws and ratified international treaties?	System Users can demonstrate awareness of their responsibilities according to the applicable laws. Applicable laws are being complied with. They apply to: 1) Nationally and internationally protected areas 2) Environmental impact assessment 3) Handling of chemical products 4) Water conservation and management (relating to e.g. abstraction, use and discharge of irrigation water, protection of water bodies, water quality) 5) Energy use, related emissions and air pollutants 6) Reuse, recycling and disposal of hazardous and non-hazardous wastes 7) Health and safety of workers 8) Rights of permanent and temporary workers (e.g. overtime work, paid holiday-, sick- and parental leave)	Separate interview with site manager and employees' representatives. Relevant documentation available.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		9) Rights of local communities and indigenous groups. 10) The company should be familiar with the relevant legislation and should remain informed on changes in legislation. (see ISCC Japan FIT System Document, Chapter 5.5.2)							
09.04.003	Is it ensured that a written anti-bribery and anti-corruption statement is in place?	Check if adequate procedures are in place to prevent bribery in all commercial dealings undertaken by the System User. Awareness for the topic should be raised in trainings. (see ISCC Japan FIT System Document, Chapter 5.5.3)	A written and signed statement not to offer or accept bribes or engage in any other form of corruption confirmed by every System User.	X					
09.04.004	Is it ensured that any conflict of interest is declared to ISCC?	All and any conflict of interest in any business dealings with ISCC, of which the System User is aware, will be declared to ISCC prior to entering in a business relationship in order to allow ISCC the opportunity to take appropriate action. Any ownership or beneficial interest in a System User's business by a government official, representative of a political party or an ISCC worker are declared to ISCC prior to any business relationship with ISCC being entered into. (see ISCC Japan FIT System Document, Chapter 5.5.4)	Relevant documentation available, compulsory communication with ISCC on the matter if any potential conflict of interest is identified.	X					
<b>09.05.</b>	<b>Management Practices and Continuous Improvement</b>								
09.05.001	Is it ensured that basic economic documentation is available?	Records shall be kept with respect to yields, costs, income and profitability of the System User. (see ISCC Japan FIT System Document, Chapter 5.6.1)	Relevant documentation available	X					
09.05.002	Is it ensured that a business plan that reflects a commitment to long-term economic viability is available?	System Users (single sites, or groups) have developed a business plan. It includes plans and activities to support long-term economic viability of the site. Market requirements as well as risk mitigation strategies (e.g. of drought, price fluctuations) can also be included. (see ISCC Japan FIT System Document, Chapter 5.6.2)	Business plan available. A business plan is applicable to a single site or a group of site. Small-scale producers in lower income countries should at least be able to explain verbally how their activities contribute to the long-term economic viability of their site.	X					
09.05.003	Are the measures described in the updated plan integrated into the overall business planning and operationalised step-by-step?	System Users (single sites, or groups) have developed and are implementing a business plan. It includes plans and activities to support long-term economic viability of the site as well as social and environmental principles, e.g., the sustainable optimization of yield and input efficiency. Risk mitigation strategies should include the analysis of potential impacts on	The updated business plan considers social and environmental principles as well as risk mitigation strategies related to potential impacts on the production system due to the		X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		the production system due to the changing climate as well as potential improvement measures. The measures described in the plan shall be integrated into the overall business planning and be operationalised step-by-step. (see ISCC Japan FIT System Document, Chapter 5.6.2)	changing climate as well as potential improvement measures. There are clear operational steps for implementation of the. business plan. Small-scale producers in lower income countries should at least be able to explain verbally how their activities contribute to the long-term economic viability of their farm and operationalize the measures described in the business plan step-by-step.						
09.05.004 BEST PRACTICE	Is it ensured that the System User has a good relationship with its customers?	Check if best timing for deliveries are discussed with customers to ensure good prices and to maintain quality. (see ISCC Japan FIT System Document, Chapter 5.6.3)	Bilateral discussions with both site managers and recipients (first gathering points)						
09.05.005	Is it ensured that a recording system is established for each unit of production?	Check if a recording system is established for each unit of production. These records must be kept systematically and up-to-date and should be available for at least five years. Current records must provide a history of sustainable material production of all production areas. (see ISCC Japan FIT System Document, Chapter 5.6.4)	Production reports	X					
09.05.006	Does a commitment to continuous improvement exist for each unit of production?	Verify that the management regularly monitors and reviews all activities and takes actions to continuously improve the management with respect to an environmental, social and economic sustainable development. Continuous improvement reflects compliance with all ISCC short- and medium-term requirements according to the given timeline and with the best practice requirements where possible. A plan shall be in place describing the measures taken to reach the different levels of compliance. (see ISCC Japan FIT System Document, Chapter 5.6.5)	Management reports, discussion with site managers and employees.			X			
09.05.007	Is it ensured that in case of the engagement of subcontractors they must comply fully with the ISCC sustainability requirements and provide the respective documentation and information?	Relevant subcontractors are enterprises that work on behalf of the System User. Relevant subcontractors must be regarded in the audit. The System User must provide evidence of respective contracts with the subcontractor ensuring that the auditor gets access to relevant information. The System User must also accept that ISCC recognized auditors are allowed to verify the assessments through an on-site audit where there is doubt.	Contracts with subcontractors and all relevant documents are available Documentation is available with System User.	X					



No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		The System User is responsible for monitoring the control points applicable to the tasks performed by the subcontractor by checking and signing the assessment of the subcontractor for each task and season contracted. (see ISCC Japan FIT: Principles and Criteria3.6.6)							



ISCC Japan FIT Audit Procedure		P&C	Chapter No. 8	Best Practices, Non-conformities and measures		
<b>Voluntary Improvement Measures and Best Practices</b>						
No.	No. of Requirements	Finding	Voluntary Improvement Measure	Fully Implemented	Partially Implemented	Not (yet) Implemented
1						
2						
3						
<b>Remarks, observations of best practices and suggestions for voluntary improvement</b>						
(Voluntary information, will also be included in the Summary Audit Report)						

<b>Mandatory Improvement Measures</b>									
No.	No. of Requirement	Non-Conformity/ Finding	Category of non-conformity/finding <sup>2</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>2</sup> Please see ISCC System Document 102 "Governance" (chapter 10) for further information on non-conformities and sanctions