

No.	Requirements		Verification guidance		Evidence/ Documents	Category			Findings	Conformity	
						IM	ST	MT		Yes	No
01.	Management System										
01.01.	General Requirements (not applicable for farms plantations audited as part of a sample)										
01.02.	Additional requirements for individually certified palm plantations located in Indonesia or Malaysia (to be completed for main audits only. Not relevant for sample audits)										
07.	Farm/ Plantation										
07.01.	Audit of sustainability criteria										
	EU Deforestation Regulation Add-on										
1	Is it ensured, that a polygon(s) is available covering the plot of land where the relevant commodity is being produced?		A polygon(s) is needed for areas above 4ha. Below 4ha, geocoordinate data can be used instead. The polygon should contain the plot of land where the relevant commodity is being produced. Ensure that the plot of land is outlined clearly and correctly in the polygon.		A polygon(s) data file covering the the plot of land where the relevant commodity is being produced.		x				
2	Is it ensured that all the supplying farms/plantations comply with the legality requirements of the EUDR?		Producer can demonstrate awareness of their responsibilities according to the applicable laws. Applicable laws are being complied with. They apply to: (1) Land use rights (2) Environmental protection (3) Forest-related rules, including forest management and biodiversity conservation, where directly related to wood harvesting (4) Third parties' rights (5) Labour rights (6) Human rights protected under international law (7) The principle of free, prior and informed consent (FPIC), including as set out in the UN Declaration on the Rights of Indigenous Peoples (8) Tax, anti-corruption, trade and customs regulations The company should be familiar with the relevant legislation and should remain informed on changes in legislation.		Separate interviews with farmer/plantation manager and employees' representatives. Interviews show awareness of and compliance with applicable laws. Relevant documentation available. Examples for relevant documentation are: i.Land use rights (e.g. documentation on ownership/rights to land use/contract or concession agreements) ii.Environmental protection (e.g. official audit reports; environmental clearance certificates; codes of conducts; publicly available information showing rigorous legislative supervision and product tracking and control procedures; official documents issued by competent authorities in a country of harvest) iii.Forest-related rules, including forest management and biodiversity conservation, where directly related to wood harvesting; (e.g. forest management plans, operational protocols, harvesting protocols) iv.Third parties' rights (e.g. Environmental impact assessments; management plans; environmental audit reports; social responsibility agreements; specific reports on tenure and rights claims and conflicts.) v.Labour rights (e.g. pay slips, employment contracts) vi.Human rights protected under international law (e.g. interviews, visual inspection)) vii.The principle of free, prior and informed consent (FPIC), including as set out in the UN Declaration on the Rights of Indigenous Peoples (e.g. documentation on participatory mapping, documentation of proceedings and outcomes of discussions) viii.Tax, anti-corruption, trade and customs regulations (e.g. contracts, bank notes, trade notes, import and export licenses, official receipts for export duties, export ban lists, export quota awards)		x				
For individually certified farms/plantations	Is it ensured, that a risk assessment and deforestation-free report (ISCC EUDRx report) was generated and analyzed?		Ensure that the results of the risk assessment and deforestation-free report (ISCC EUDRx report) are taken into account. The whole area of a farm /plantation needs to be checked for deforestation-free status.		Generated risk assessment and deforestation-free report (ISCC EUDRx report)		x				

Abbreviations for implementation of requirements

IM Immediate requirement (Immediate requirements must be fulfilled at the time of certification)
ST Short-term requirement (Short-term requirements must be fulfilled after three years)
MT Mid-term requirement (Mid-term requirements must be fulfilled after five years.)

ISCC EUDR Add-On Audit Procedures



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1	Is it ensured, that polygons are collected for all the supplying farms/plantations?		Based on the list of farms/plantations supplying sustainable material to the First Gathering Point, check that there is at least a polygon available for each supplying farm/plantation. The polygon should contain the plot of land where the relevant commodity is being produced. Ensure that the plot of land is outlined clearly and correctly in the polygon.		Polygons of all the farms/plantations supplying to the First Gathering Point are available.		x					
2	Is it ensured, that a risk assessment and deforestation-free report (ISCC EUDRx report) was generated and analyzed?		Ensure that the results of the risk assessment and deforestation-free report (ISCC EUDRx report) are taken into account. Ensure that all farms/plantations supplying sustainable material to the First Gathering Point are covered by a risk assessment and deforestation-free status report (EUDRx report), not only the farms/plantations falling under the sample.		Generated risk assessment and deforestation-free report (ISCC EUDRx report) for all the farms/plantations supplying sustainable material to the First Gathering Point.		x					
3	Are all ISCC EUDR Add-on self-declaration forms of all farms/plantations completed, signed and available?		Ensure that all ISCC EUDR Add-on self-declaration forms of all farms/plantations are completed, signed and available.		ISCC EUDR Add-on self-declaration forms.		x					
4	Is a list of all ISCC EUDR Add-on compliant farms or plantations available and accessible?		Check whether the list is available and includes at least the name and address of all farms or plantations that signed the ISCC self-declaration during the 12-month period prior to the date of the certification audit or that are certified individually. For a certification as first gathering point at least one farm or plantation must be on the list.		List of farms or plantations.		x					
					Separate interviews with farmer/plantation manager and employees' representatives. Interviews show awareness of and compliance with applicable laws. Relevant documentation available. Examples for relevant documentation are:							

5	Is it ensured that all the supplying farms/plantations comply with the legality requirements of the EUDR?	<p>The manager of the First Gathering Point can demonstrate awareness of their responsibilities according to the applicable laws. Applicable laws are being complied with. They apply to:</p> <ul style="list-style-type: none"> (1) Land use rights (2) Environmental protection (3) Forest-related rules, including forest management and biodiversity conservation, where directly related to wood harvesting (4) Third parties' rights (5) Labour rights (6) Human rights protected under international law (7) The principle of free, prior and informed consent (FPIC), including as set out in the UN Declaration on the Rights of Indigenous Peoples (8) Tax, anti-corruption, trade and customs regulations <p>The company should be familiar with the relevant legislation and should remain informed on changes in legislation.</p>	<ul style="list-style-type: none"> i. Land use rights (e.g. documentation on ownership/rights to land use/contract or concession agreements) ii. Environmental protection (e.g. official audit reports; environmental clearance certificates; codes of conducts; publicly available information showing rigorous legislative supervision and product tracking and control procedures; official documents issued by competent authorities in a country of harvest) iii. Forest-related rules, including forest management and biodiversity conservation, where directly related to wood harvesting; (e.g. forest management plans, operational protocols, harvesting protocols) iv. Third parties' rights (e.g. Environmental impact assessments; management plans; environmental audit reports; social responsibility agreements; specific reports on tenure and rights claims and conflicts.) v. Labour rights (e.g. pay slips, employment contracts) vi. Human rights protected under international law (e.g. interviews, visual inspection) vii. The principle of free, prior and informed consent (FPIC), including as set out in the UN Declaration on the Rights of Indigenous Peoples (e.g. documentation on participatory mapping, documentation of proceedings and outcomes of discussions) viii. Tax, anti-corruption, trade and customs regulations (e.g. contracts, bank notes, trade notes, import and export licenses, official receipts for export duties, export ban lists, export quota awards) 	x					
6	In case the report (ISCC EUDRx report) shows a critical case, is it ensured that further evidence is provided that show compliance with ISCC requirements of the respective farm/plantation?	<p>It is possible that a critical case alert appears on the ISCC EUDRx report. A critical case indicates that the EUDRx tool has detected a potential overlap of the geolocations with deforestation. In this case investigate the area in more detail and ensure compliance with ISCC requirements.</p> <p>Following ISCC EU 203 Document section 3.5.5 ensure that critical cases are selected as part of the sample under group certification for an on-site audit.</p>	<p>Evidence of compliance can be demonstrated by e.g. requesting a detailed assessment by GRAS, comparing aerial photographs, satellite images, land register documents (e.g. field record system, documents of land registry, land certificates, GPS-based crop yield), maps, site surveys or management plans.</p> <p>Appropriate assessment tools are e.g. databases like GRAS, Modis Land Cover Database, Intact Forest Landscapes database etc., and/ or maps by NGOs (e.g. IUCN, WWF-especially in Indonesia, Vida).</p>	x					
7	Is it ensured that the sustainability declaration, ISCC EUDRx report and auditor legality verification document is forwarded to the next actor in the supply chain?	<p>Ensure that the relevant information is forwarded to the next actor in the supply chain. The sustainability declaration and the ISCC EUDRx report need to be forwarded to the next actor in the supply chain, with each batch of sustainable material. The auditor legality verification document must be forwarded to the next actor in the supply chain when starting to supply sustainable biomass.</p>	<p>Evidence can be demonstrated by means of information systems, documentation, etc.</p>	x					

8	Is it ensured, that the feedstocks and their relevant products falling under Annex 1 of the EUDR comply with the requirements of physical segregation?	Ensure that the feedstocks and their relevant products falling under Annex 1 of the EUDR comply with the requirements of physical segregation. Material has to follow ISCC requirements on physical segregation. Physical segregation requirements in the context of the EUDR Add-on refer to the separation of EUDR Add-on certified material from non-EUDR Add-on certified material. Both soft IP and hard IP are allowed. In case there is no material flow of relevant feedstocks or products yet, it has to be ensured that the technical infrastructure and processes for segregation are available.	Spot checks, technical infrastructure and processes for segregation available quantities identified and consistent.	x					
9	Is it ensured that there are no substantiated concerns submitted under EUDR Article 31, nor information on the history of non-compliance of operators or traders along the relevant supply chain with this Regulation?	Ensure that there are no substantiated concerns submitted under EUDR Article 31, nor information on the history of non-compliance of operators or traders along the relevant supply chain with this Regulation.	European Commission webpage listing substantiated concerns submitted under EUDR Article 31	x					

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1	Is it ensured that the sustainability declaration, ISCC EUDRx report and auditor legality verification document is forwarded to the next actor in the supply chain, if available?		Ensure that the relevant information is forwarded to the next actor in the supply chain once information is available.		Evidence can be demonstrated by means of information systems, documentation, etc.		x					
2	Is it ensured, that the feedstocks and their relevant products falling under Annex 1 of the EUDR comply with the requirements of physical segregation?		Ensure that the feedstocks and their relevant products falling under Annex 1 of the EUDR comply with the requirements of physical segregation. Material has to follow ISCC requirements on physical segregation. Physical segregation requirements in the context of the EUDR Add-on refer to the separation of EUDR Add-on certified material from non-EUDR Add-on certified material. Both soft IP and hard IP are allowed. In case there is no material flow of relevant feedstocks or products yet, it has to be ensured that the technical infrastructure and processes for segregation are available.		Spot checks, technical infrastructure and processes for segregation available quantities identified and consistent.		x					
3	Is it ensured that there are no substantiated concerns submitted under EUDR Article 31, nor information on the history of non-compliance of operators or traders along the relevant supply chain with this Regulation?		Ensure that there are no substantiated concerns submitted under EUDR Article 31, nor information on the history of non-compliance of operators or traders along the relevant supply chain with this Regulation.		European Commission webpage listing substantiated concerns submitted under EUDR Article 31		x					

YES/NO Question	Is the system user an operator under the EUDR?	Operator or non-SME traders means any natural or legal person who, in the course of a commercial activity, places relevant products on the market or exports them.	Documentation can be e.g. bill of lading, certificate of origin, customs declarations, export declarations, invoices, shipping notes.	YES		NO	
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