

## ISCC EU and ISCC PLUS Audit Procedures for Forest Sourcing Area

No.	Template	Remarks	Risk level	Audit intensity
0	Basic data forest sourcing area	Basic data of the forest sourcing area audited	Not applicable	
1	Verification of sustainable production of forest biomass	ISCC Principle 1, Requirements for the production of biomass according to ISCC 202-3 Sustainability requirements for the production of biomass		Risk assessment, and by that, the sample size has already been determined by the auditor in the framework of the audit of the first gathering point
2	Traceability	Within Template No. 3 the risk of a flawed documentation has to be evaluated (applicable for individually certified farms/plantations)	High	The documents of three successive months should be checked completely
			Medium	The documents of one month should be checked completely and random samples should be taken from three successive months
			Regular	Documents taken from random samples of three successive months should be checked
3	Greenhouse gas (GHG) emissions	Application of default values, disaggregated default values or actual values.	Not applicable	
4	List of Best Practices, Non-conformities list and Measures	Defined list of all points marked "no" in the column Conformity	Not applicable	

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

- ISCC provides audit procedures which are based on the ISCC EU and PLUS System Documents and contain all relevant certification requirements
- The audit procedures are a crucial tool to facilitate consistent and comparable verification of ISCC requirements during ISCC audits
- System Users can use the audit procedures to conduct their internal audits, for internal training, or to prepare for an audit. The application of the audit procedures for such purposes is voluntary but recommended
- Each requirement is complemented by verification guidance information and information on what evidence may be provided
- 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 for forest sourcing areas. The procedure is also applicable for sample audits of forest sourcing areas.
- A forest sourcing area must be compliant with all requirements stated in ISCC Principle 1 and all immediate requirements (IM) of ISCC Principles 2-6 when it the ISCC self-declaration was signed for the first time or when the forest sourcing area obtained the initial ISCC certification. The short-term (ST) and mid-term (MT) requirements specified in ISCC Principles 2-6 have to be implemented as part of a continuous improvement process over a specified period of 3 and 5 years respectively. Best practice requirements (BP) are entirely voluntary. They can be fulfilled at any point in time, but they are never mandatory.

- 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 Lists of Material must be applied
- Information requirements in the chapter "Basic Data" marked with an asterisk (\*) are not relevant for sample audits

### Abbreviations for implementation of requirements

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

<b>00.</b>	<b>Basic Data</b>	
<b>00.00.</b>	<b>Certification Body</b>	
00.00.001	Name of Certification Body	
<b>00.01.</b>	<b>Operational Unit</b>	
00.01.001	Company Name	
00.01.002	Street	
00.01.003	Street Number	
00.01.004	Postal Code	
00.01.005	Place	
00.01.006	Country	
00.01.007	Geo Coordinates: Latitude in decimal degrees (according to WG S84 coordinate system)	(Example: 50.941218)
00.01.008	Geo Coordinates: Longitude in decimal degrees (according to WG S84 coordinate system)	(Example: 6.958337)
00.01.009	ISCC System <sup>1</sup>	<input type="checkbox"/> ISCC EU <input type="checkbox"/> ISCC PLUS
00.01.010	ISCC Contact Person 1: Salutation* <sup>2</sup>	
00.01.011	ISCC Contact Person 1: Last Name*	
00.01.012	ISCC Contact Person 1: First Name*	
00.01.013	ISCC Contact Person 1: Phone*	
00.01.014	ISCC Contact Person 1: E-Mail*	
00.01.015	Is there a second ISCC contact person in the company? If yes, please provide the details below	<input type="checkbox"/> yes <input type="checkbox"/> no
00.01.016	ISCC Contact Person 2: Salutation*	
00.01.017	ISCC Contact Person 2: Last Name*	
00.01.018	ISCC Contact Person 2: First Name*	
00.01.019	ISCC Contact Person 2: Phone*	
00.01.020	ISCC Contact Person 2: E-Mail*	

<sup>1</sup> This applies to the currently applicable versions of the System Documents as available on the ISCC Website

<sup>2</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

\* Not relevant for sample audits

00.01.021	Contact details (e.g., email, phone) of relevant department within the company*	
00.01.022	Type of Operation/ Scope to be audited	<input type="checkbox"/> Forest Sourcing Area
00.01.023	Is the Operational unit certified individually or audited as a part of a sample?	<input type="checkbox"/> Individually certified <input type="checkbox"/> audited as a part of a sample as a storage facility, point of origin, farm/plantation, forest sourcing area or dependent collecting point <input type="checkbox"/> audited as part of a sample as a national trade office/limited risk distributor (LRD)
00.01.024 (adjusted)	Voluntary Add-ons (if applicable)*	<input type="checkbox"/> No add-ons applied <input type="checkbox"/> EU Deforestation Regulation (EUDR) <input type="checkbox"/> Food Security Standard (FSS) <input type="checkbox"/> Non-GMO for Food and Feed <input type="checkbox"/> Non-GMO for Technical Markets <input type="checkbox"/> Low ILUC-risk feedstock (only for ISCC PLUS) <input type="checkbox"/> GHG Emission requirements (only for ISCC PLUS) <input type="checkbox"/> EN 15343 (only for ISCC PLUS)
00.01.025	ISCC Registration Number	
00.01.026	Recertification*	<input type="checkbox"/> yes <input type="checkbox"/> no
00.01.027	Year of initial ISCC certification*	
00.01.027	Is the date of the previous audit on / after September 1st, 2022?	<input type="checkbox"/> yes <input type="checkbox"/> no
00.01.028	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.*	€
00.01.029	Which certification scope(s) were dropped compared to the previous certification period ?	<input type="checkbox"/> First Gathering Point <input type="checkbox"/> Point of Origin <input type="checkbox"/> Logistic Centre <input type="checkbox"/> Trader <input type="checkbox"/> Collecting Point <input type="checkbox"/> Warehouse <input type="checkbox"/> Central Office (Group of Farms/Plantations) <input type="checkbox"/> Central Office (Group of Points of Origin) <input type="checkbox"/> Processing Unit <input type="checkbox"/> Trader with storage <input type="checkbox"/> Final Product Refinement
00.01.030	For ISCC EU only: Please provide us with your National Trade Register Identifier. This is a requirement in order to uniquely identify an economic operator in the Union Database*	The NTR ID is built from the NTR type and a NTR value. The NTR type is a combination of letter (e.g., for Germany it could be either DE_TRD_RGSTR_CD or DE_VAT_CD). The NTR value is a digital number, applicable to the respective Trade registers/ Tax identifiers used by respective national

		registers (e.g., 123456789, excluding special characters, spaces, etc.) In this example the full format of the NTR ID will be either DE_TRD_RGSTR_CD123456789, or DE_VAT_CD123456789.
00.01.031	Is the invoicing contact the same as the company contact details above?*	
00.01.032	Invoicing contact: Company name*	
00.01.033	Invoicing contact: Street*	
00.01.034	Invoicing contact: Street no.*	
00.01.035	Invoicing contact: City, place*	
00.01.036	Invoicing contact: Postal code*	
00.01.037	Invoicing contact: Country*	
00.01.038	Invoicing contact: Company VAT*	Value-added tax number. Relevant for EU-based companies handling invoicing. Write NA if the invoicing company is not based in the EU. Each VAT starts with the EU country code, e.g., DE for Germany, BE for Belgium. After the country code, there is a number following a certain format for each country. For example, a German VAT number is DE123456789, a Belgium VAT number is BE1234567890, a Hungarian VAT number is HU12345678, while for Ireland, it is either IE1234567WA for companies or IE1234567FA for individuals.
00.01.039	Invoicing contact person: Salutation*	
00.01.040	Invoicing contact: First name*	
00.01.041	Invoicing contact: Family name*	
00.01.042	Invoicing contact: Email*	
00.01.043	Invoicing contact: Phone number (office)*	Including country code.
00.01.044	Additional email addresses for processing invoices*	Write NA if there are no additional emails.
00.01.045	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. Audit Specific Data</b>		
00.02.001	Name of Lead Auditor	
00.02.002	Name(s) of further auditors of the team	
00.02.003	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
00.02.004	Date of the Audit	
00.02.005	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:
00.02.006	Name(s) of company representative(s) present during the audit	
00.02.007	Is the operational unit using relevant service providers or sub-contractors?*	<input type="checkbox"/> yes <input type="checkbox"/> no

00.02.008	Name(s) of relevant service providers/ sub-contractors*	
00.02.009	What GHG option(s) are used for the outgoing sustainable material? (ISCC PLUS: Only applicable if the voluntary add-on "GHG Emissions" is applied)	<input type="checkbox"/> Total default value <input type="checkbox"/> Disaggregated default value <input type="checkbox"/> Actual GHG value <input type="checkbox"/> NUTS2 value or "NUTS2-equivalent" value
00.02.010 (added)	If actual GHG value: Which GHG emissions were calculated?	<input type="checkbox"/> Emissions from extraction or cultivation of raw materials (Eec) <input type="checkbox"/> Annualised emissions from carbon stock changes caused by land-use change (EI)
00.02.011 (added)	If NUTS2 value or "NUTS2-equivalent": Specify NUTS2 region or NUTS2-equivalent region	
00.02.012 (added)	Indicate the GHG emission value from the extraction or cultivation of raw materials (Eec):	In kgCO <sub>2</sub> eq/dry-ton
00.02.013 (added)	Indicate the GHG emission value of annualised emissions from carbon stock changes caused by land-use change (EI):	In kgCO <sub>2</sub> eq/dry-ton
00.02.014 (adjusted)	Which GHG emission saving factors and/or bonus are applied?*	<input type="checkbox"/> esca <sup>4</sup> <input type="checkbox"/> e <sub>B</sub> <sup>5</sup> <input type="checkbox"/> eccr <input type="checkbox"/> eccs <input type="checkbox"/> None
00.02.015 (added)	Indicate the GHG value for emission savings from soil carbon accumulation via improved agricultural management (esca):	In kgCO <sub>2</sub> eq/dry-ton
00.02.016	Name of GHG expert (in case of an individual GHG calculation):*	
00.02.017 (added)	Sustainable input material(s) (according to the ISCC lists of materials)*	
00.02.018 (added)	Total amount of sustainable input material (in mt)*	
00.02.019	Raw materials with country of origin (optional for ISCC PLUS):*	
00.02.020	Sustainable output material(s) (according to the ISCC lists of materials) <sup>1</sup>	
00.02.021	Is material claimed as "ISCC Compliant"?*	<input type="checkbox"/> yes <input type="checkbox"/> no

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

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

<sup>1</sup> Applicable for physical input and output. Not applicable for materials which are only traded on a "paper" basis

	ISCC PLUS: Claim "ISCC Compliant" is mandatory to indicated that the entire upstream supply chain is covered by ISCC certification	
00.02.022	Are other sustainability certification system(s) with comparable scopes used? For ISCC EU those systems which are recognised under RED III are relevant and national schemes like the Italian National Schemes, Dutch Double Counting etc. This also includes documentation requirements from countries to fulfil sustainable fuels mandates (e.g. documentation for the Norwegian biofuel legislation). For ISCC PLUS in addition traceability databases for biogas/ biomethane trading (e.g., Vertogas (NL), Green Gas (UK)), for wood-based feedstocks (e.g. PEFC, FSC) and other voluntary schemes for circular and/ or bio-based industrial applications like e.g. RSPO or EuCertPlast are relevant.	<input type="checkbox"/> yes <input type="checkbox"/> no
00.02.023	If other sustainability certification systems are used, specify which other systems are used	
00.02.024	Overall risk level applied during the audit (risk level regarding documentation and sampling)*	<input type="checkbox"/> Regular (risk level 1.0) <input type="checkbox"/> Medium (risk level 1.5) <input type="checkbox"/> High (risk level 2.0)
00.02.025	Specify major risk indicator(s) that were identified for the audit (in accordance with ISCC Risk Assessment requirements – ISCC EU Document 204 "Risk Management") and with regard to the (non-exhaustive) list of risks as provided in ISCC EU Document 204 "Risk Management"*	
00.02.026	Tools and information sources used to determine risk factor*	
00.02.027	Risk level applied regarding a flawed documentation of the operational unit (i.e., risk level for traceability).	<input type="checkbox"/> Regular (risk level 1.0) <input type="checkbox"/> Medium (risk level 1.5) <input type="checkbox"/> High (risk level 2.0)
00.02.028	Please indicate how the ISCC criteria to determine the risk-level (in accordance with ISCC Risk Assessment requirements – ISCC EU Document 204 "Risk Management") have been applied, with regard to a flawed documentation of the audited operational unit (i.e. risk level for traceability) as indicated in the guidance in ISCC EU Document 204 "Risk Management"	
00.02.029	Chain of Custody option applied	<input type="checkbox"/> Mass balance <input type="checkbox"/> Physical segregation <input type="checkbox"/> Controlled blending (can only be applied under ISCC PLUS)
00.02.030 (added)	Which type of physical segregation is applied?	<input type="checkbox"/> Identity preserved (Hard IP) <input type="checkbox"/> Bulk Commodity (Soft IP)
00.02.031	Are electronic traceability databases (e.g. Nabisy) used?*	<input type="checkbox"/> yes <input type="checkbox"/> no
00.02.032	Are waste or residues or waste or residue-based products handled, or processed, or sold and claimed under ISCC?	<input type="checkbox"/> Waste or residues <input type="checkbox"/> Waste or residue-based products

		<input type="checkbox"/> No wastes or residues or waste or residue-based products
00.02.033	Are internal (on-site) or external (different address) storage facilities (e.g. warehouses, tank terminals, etc.) used to store sustainable material?*	<input type="checkbox"/> yes: internal storage facilities <input type="checkbox"/> yes: external storage facilities <input type="checkbox"/> no storage facilities
00.02.034	If external storage facilities are used, please indicate if they are covered by individual or group certification* (A list of all external storage facilities including address data (and certificate number if individually certified) must be provided to ISCC.)	<input type="checkbox"/> All external storage facilities are certified <input type="checkbox"/> One or more storage facilities are not certified
00.02.035	Please indicate the number of non-certified storage facilities*	
00.02.036	What is the risk level applied for the sampling of storage facilities with regard to the compliance of the relevant ISCC requirements?*	<input type="checkbox"/> Regular (risk level 1.0) <input type="checkbox"/> Medium (risk level 1.5) <input type="checkbox"/> High (risk level 2.0)
00.02.037	Please indicate how the ISCC criteria to determine the risk-level of the storage facilities have been applied (in accordance with ISCC Risk Assessment requirements – ISCC EU Document 204 “Risk Management”)*	
00.02.038	How many storage facilities have been audited based on a sample (storage facilities covered by individual or Logistic Centre certification do not have to be included)*	
00.02.039	Did the auditor apply the tool of cross-checking the accuracy of sustainability claims in the framework of the audit? See ISCC EU Document 201 “System Basics” chapter 4.2.2 for further information.	<input type="checkbox"/> yes <input type="checkbox"/> no
00.02.040	Dropped Collecting Point / Central Office scope: Total amount of outgoing material declared as sustainable under ISCC EU during the indicated period.	Amount in mt
00.02.041	Dropped Collecting Point / Central Office scope: Total amount of outgoing material declared as sustainable under ISCC PLUS during the indicated period.	Amount in mt
00.02.042	Dropped Point of Origin scope: Total amount of outgoing material declared as sustainable under ISCC EU during the indicated period.	Amount in mt
00.02.043	Dropped Point of Origin scope: Total amount of outgoing material declared as sustainable under ISCC PLUS during the indicated period.	Amount in mt
00.02.044	Dropped Processing Unit scope: Total amount of outgoing material declared as sustainable under ISCC EU during the indicated period.	Amount in mt
00.02.045	Dropped Processing Unit scope: Total amount of outgoing material declared as sustainable under ISCC PLUS during the indicated period.	Amount in mt
00.02.046	Dropped First Gathering Point / Central Office scope: Total amount of outgoing material declared as sustainable under ISCC EU during the indicated period.	Amount in mt
00.02.047	Dropped First Gathering Point / Central Office scope: Total amount of outgoing material declared as sustainable under ISCC PLUS during the indicated period.	Amount in mt



00.02.048	Dropped Farm / Plantation scope: Total amount of outgoing material declared as sustainable under ISCC EU during the indicated period.	Amount in mt
00.02.049	Dropped Farm / Plantation scope: Total amount of outgoing material declared as sustainable under ISCC PLUS during the indicated period.	Amount in mt
00.02.050	Dropped Trader / Trader with Storage scope: Total amount of outgoing material declared as sustainable under ISCC EU during the indicated period.	Amount in mt
00.02.051	Dropped Trader / Trader with Storage scope: Total amount of outgoing material declared as sustainable under ISCC PLUS during the indicated period.	Amount in mt
00.02.052	Dropped Final Product Refinement scope: Total amount of outgoing material declared as sustainable under ISCC EU during the indicated period.	Amount in mt
00.02.053	Dropped Final Product Refinement scope: Total amount of outgoing material declared as sustainable under ISCC PLUS during the indicated period.	Amount in mt
<b>00.08. Forest Sourcing Area Requirements</b>		
00.08.001	Status of the forest sourcing area	<input type="checkbox"/> Individually certified <input type="checkbox"/> Part of First Gathering Point <input type="checkbox"/> Member of a Central Office
00.08.002	Has the forest sourcing area been audited before?	<input type="checkbox"/> yes <input type="checkbox"/> no
00.08.003	Please indicate the date of the previous audit of the forest sourcing area (if applicable)	
00.08.004	When was the first self-declaration signed or the initial ISCC certification obtained (month/year)? <sup>6</sup>	
00.08.005	This question is only relevant for auditors using the APS (Audit Procedure System) tool: Should only the required questions be shown? (immediate, short-term requirements etc.)	<input type="checkbox"/> yes <input type="checkbox"/> no
00.08.006	Has the forest sourcing area been continuously covered by certification (group/individual) since the initial ISCC certification?	<input type="checkbox"/> yes <input type="checkbox"/> no
00.08.007	Did land use change take place after January 2008?	<input type="checkbox"/> yes <input type="checkbox"/> no

<sup>6</sup> If the forest sourcing area signed the first ISCC self-declaration before 2022, only the year is important so the month can be estimated. This information is relevant to determine when a forest sourcing area must also be compliant with the short-term and mid-term requirements. For forest sourcing areas that signed the first self-declaration or obtained the initial ISCC certification before 2022 the baseline year to determine when the short and mid-term requirements have to be complied with is 2022. The short-term requirements must be fulfilled after a maximum of 3 years and mid-term requirements after a maximum of 5 years after the forest sourcing area signed the ISCC self-declaration for the first time or obtained the initial ISCC certification. Best practice requirements are entirely voluntary. They can be fulfilled at any point in time, but they are never mandatory.

	If LUC after January 2008 took place, please provide ISCC with the ISCC Template for a LUC Statement and Biodiversity Assessment (available on the ISCC website) for this forest sourcing area. It must be specified in the template how compliance with ISCC was verified (evidence should include e.g., remote-sensing technology, pictures of the on-site visit, approach to determine land category, further tools etc.).									
00.08.008	Are ISCC requirements for delivery notes fulfilled by the forest sourcing area?*			<input type="checkbox"/> yes <input type="checkbox"/> no						
00.08.009	Please indicate the type of forestry operation audited			<input type="checkbox"/> Smallholder <input type="checkbox"/> Individual Forest Sourcing Area <input type="checkbox"/> Plantation						
00.08.010	Please specify the size of the forest sourcing area			<input type="checkbox"/> 1-500ha <input type="checkbox"/> 500-5.000ha <input type="checkbox"/> 5.000-20.000ha <input type="checkbox"/> >20.000ha						
00.08.011	Total forest sourcing area (ha)									
00.08.012	Is there an approved level A harvesting criteria risk assessment available for the country where the sourcing area is located?			<input type="checkbox"/> Available <input type="checkbox"/> Available, but with specific risk <input type="checkbox"/> Not available						
00.08.013	Does the site (sourcing area) have non-timber forest products (NTFP)?			<input type="checkbox"/> yes <input type="checkbox"/> no If yes, please state the NTFP:						
00.08.014	Does the forest sourcing area provide forestry residues as sustainable?			<input type="checkbox"/> yes <input type="checkbox"/> no If yes, please state the residues:						
00.08.015	Forest biomass details									
-	Species	Total amount in m3		Date of harvesting	Annual allowable cut (AAC)	GHG Option (ISCC PLUS: only relevant in case add-on "GHG emissions" is applied)	Cultivation/ harvesting GHG emissions in kg CO2eq/mt (ISCC PLUS: only relevant in case add-on "GHG emissions" is applied)			
-			m3							kg CO2eq/mt
-			m3							kg CO2eq/mt
-			m3							kg CO2eq/mt
-			m3							kg CO2eq/mt
-			m3							kg CO2eq/mt
00.08.016	Details on Land Use Change (LUC) (only relevant if 00.08.09 was answered with yes)									
-	Species	Date of Land Use Change (LUC)			Net GHG emissions from LUC in kg CO2eq/(ISCC PLUS: only relevant in case add-on "GHG emissions" is applied)					



-				kg CO2eq/mt
-				kg CO2eq/mt
-				kg CO2eq/mt
				kg CO2eq/mt
	Total amount of outgoing material declared as sustainable under ISCC during the indicated period <sup>7</sup> .			
-	ISCC System	Total Amount	Amount in words	Start of period
00.08.017	ISCC EU	mt		End of Period
00.08.018	ISCC PLUS	mt		

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<sup>7</sup> The amount declared here should include all sustainable material dispatched under each respective scope from the certified operational unit, irrespective of the ownership. For sites certified under multiple scopes, please ensure that material is only declared for the scope(s) under which it was dispatched to ensure that the quantity dependent fee is issued for the correct amount of outgoing material. Only applicable for recertification audits under the respective ISCC Systems. Please note that this information is the basis to determine the quantity dependent fees. The period stated in the first recertification audit should cover from the beginning of the initial certification period until as close to the date of the most recent audit date as possible. In subsequent audits the period should begin at the end of the period stated in the previous audit and end as close to the date of the most recent audit date as possible to ensure that all outgoing material from the operational unit is accounted for in the quantity dependent fees.

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
01. Management System									
01.01. General Requirements (not applicable for farms plantations audited as part of a sample)									
01.01.001	Is the management system appropriate with respect to type, complexity and volume of the operations and takes risk factors into account?	Verify whether there is a management system in place. Verify whether the system covers sustainability requirements at all relevant operations. Verify if risk factors like expertise, education and training of employees and service providers, subcontractors are covered. See also the risk factors listed in ISCC EU Document 204 "Risk Management"	Documentation of the management system and interviews of personnel, intranet, QM system, QM handbook, internal risk assessment/self-assessment (if available)	X					
01.01.002	Have relevant information and documents been distributed to the competent employees, storage facilities and service providers, subcontractors, customers and other relevant parties?	Verify distribution lists and demand documents from personnel, storage facilities, subcontractors, and service providers.	Distribution lists, emails, letters, relevant management system documents	X					
01.01.003	Have employees been appointed who are responsible for the implementation, verification, development and updating of the ISCC requirements at all critical control points?	Verify responsibility and authorization of appointed personnel regarding critical control points like incoming and outgoing materials, warehouse bookkeeping, weighbridge, logistics, sales and distribution, quality control, etc., Interview relevant personnel.	Organization chart, job and responsibility descriptions, QM system, distribution lists for internal guidelines, updating procedures	X					
01.01.004	Did trainings take place appropriate to the needs of the employees at critical control points?	Verify training material, course planning documents and whether the relevant employees participated in the training. Interview participants.	Training course planning, training documents, distribution lists, emails, participant lists, certificates	X					
01.01.005	Has an internal audit/inspection/assessment regarding the implementation of all relevant ISCC requirements taken place (relevant service providers and subcontractors have to be taken into account)?	Visual inspection of audit report (inspection should take place at least once a year). Verify if the audit report takes into account relevant service providers and subcontractors.	Report, action plan, progress report	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
01.01.006	If required, have corrective and/or preventive measures been established?	Verify corrective and/or preventive measures that have been established.	Report, action plan, progress report	X					
01.01.007	Was the internal audit report reviewed by the organization's management?	Verify whether the management has reviewed the internal audit report (should take place at least once a year)	Review report, minutes, protocol, interview management personnel, QM system	X					
01.01.008	Are the internal processes documented appropriately?	Verify if the documentation includes e.g., process descriptions, main product(s) and by-products, waste and residues and losses within the process, flow charts etc.	Material flow charts, process descriptions. Production reports, organization charts, etc.	X					
01.01.009	Are sufficient procedure descriptions with respect to sustainability requirements available for all critical control points?	Verify procedures (e.g., regarding sustainability requirements, traceability, mass balance, GHG calculation etc.) at critical control points (e.g. raw material sourcing, conversion process, logistics of incoming and outgoing goods, inventory control, sales and distribution, quality assurance, warehouse bookkeeping, weighbridge, etc.)	Material flow charts, standard operating procedures, job and responsibility descriptions, organization chart, contracts with service providers/ subcontractors	X					
01.01.010	Is the technical equipment and infrastructure available and in operation for the critical control points?	Verify whether weighbridges, flow meters, sensors, measuring devices etc. are available, fully functional and calibrated, in particular in the areas of site gate, silos, warehouse, conversion process, etc.	Weighbridge ticket, sensor display, computer system reports, display, computer reports regarding process parameters, filling status, etc.	X					
01.01.011	Are all necessary documents, records, reports, information and data according to ISCC EU Document 203 "Traceability and Chain of Custody" available and accessible (please see list under Evidence/Documents)?	Documents should be requested prior to the audit. Mass Balances must be submitted to the certification body/auditor prior to the audit. If certain documents (e.g., weighbridge tickets) are not available prior to the audit, availability (in a timely manner) must be ensured during the audit. Records (e.g., weighbridge tickets, contracts, etc.) must ensure a	- Plant operation permit, plant layout plan, silo plan, tank plan, silo/warehouse capacity, tank capacity, - Forest management plan - Weighbridge tickets, delivery notes, bill of lading, sustainability declaration/Proof of Sustainability or other documents for incoming and outgoing sustainable material,	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		comprehensible link to products and deliveries. Please be aware that the documentation is the basis for the risk assessment conducted by the external (certification body) auditor.	<ul style="list-style-type: none"> <li>- Periodical reporting on opening and closing stock for incoming and outgoing sustainable and non-sustainable material,</li> <li>- List and corresponding contracts with relevant subcontractors, service providers (e.g., warehouses, dependent collectors, etc.),</li> <li>- Report and action plan of the last/previous external audit (n.a. during first certification),</li> <li>- Mass balance system/ calculation,</li> <li>- List and corresponding contracts with all suppliers (including farms/plantations, forest sourcing area, points of origin and certified suppliers) and recipients of sustainable material,</li> <li>- Production report (periodically, annually) including processing and allocation factor (if not provided within GHG calculation) and description of waste/residues, losses and co-products (if relevant and applicable e.g., for processing units),</li> <li>- Written commitment by the management to comply with the requirements of the ISCC system.</li> </ul>						
01.01.012	Are all necessary documents, records, reports, information and data according to ISCC EU Document 203 "Traceability and Chain of Custody" kept for at least five years or longer if required by the relevant national authority??	Verify if documentation for five years or longer if required by the relevant national authority is covered within the management system. Verify the oldest documents available (starting with the registration with ISCC). Also see question 01.01.11.	ISCC registration, relevant documents, QM system	X					
01.01.013	Did the risk assessment regarding a flawed documentation of the audited site take place based	Risk assessment to be conducted by the external (certification body) auditor. The certification history with	Documents required by ISCC, certificates, databases and registries	X			Please indicate the risk indicators		

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				IM	ST	MT		Yes	No
	on the documents, reports, information and data according to ISCC EU Document 203 "Traceability and Chain of Custody" as well as the certification history?	<p>ISCC and other certification schemes (if applicable) has to be considered.</p> <p>1. Regular risk: above-mentioned documents are accurately managed, up to date, complete and accessible without problems</p> <p>2. Medium risk: above-mentioned documents are not managed accurately and are not accessible without problems</p> <p>3. High risk: above-mentioned documents are not up to date and not complete.</p> <p>Note: The use of other certification schemes must be taken into account appropriately during the risk assessment (certification under multiple schemes at the same time may be one of the factors for a higher risk).</p> <p>The result of the risk assessment drives the audit intensity with respect to traceability, mass balance and documents to be verified during the audit:</p> <p>Regular risk: auditor must check a random document sample from three successive months</p> <p>Medium risk: auditor must check a random document sample from three successive months plus documents from one complete month</p> <p>High risk: auditor must check documents of three successive months completely.</p> <p>Please describe the risk indicators to determine the risk-level of operations (in accordance with</p>	of certification schemes, certification history						

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		ISCC EU Document 204 "Risk Management")							
01.01.014	If the operational unit is also certified under other sustainability certification schemes with comparable scopes at the time of the audit or has been certified in the twelve months prior to the audit, are all relevant information on the other certification schemes available to the auditor?	<p>Verify if the economic operator currently has valid certificates under other certification schemes with comparable scopes or had such certificates in the twelve months prior to the audit. For ISCC EU in particular those systems which are recognised under RED III are relevant and national schemes like the Italian National Scheme, Dutch Double Counting etc. This also includes documentation requirements from countries to fulfil sustainable fuels mandates (e.g. documentation for the Norwegian biofuel legislation).</p> <p>For ISCC PLUS in addition traceability databases for biogas/ biomethane trading (e.g. Vertogas (NL), Green Gas (UK)), for wood-based feedstocks (e.g. PEFC, FSC) and other voluntary schemes for circular and/ or bio-based industrial applications like e.g. RSPO or EuCertPlast are relevant.</p> <p>Verify the scopes of those certifications. Check if all relevant information are available, including mass balance data, sustainability declarations, GHG calculations and the auditing reports from previous audits are available</p>	Certificates of other schemes, website/databases of other schemes. Quantity bookkeeping, mass balances, sustainability declarations/delivery documents issued under other schemes, GHG calculations, audit reports	X					
01.01.015	Is it ensured that no hopping between certification schemes is performed with the intention to cover or conceal violations of other certification schemes?	Verify if the audited site has a history of certification under one (or more) certification scheme(s) with comparable scope. Check which other sustainability certification schemes are currently being used	Certificates, databases and registries of certification schemes, interview with personnel	X					



No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		or have been used within the previous 12 months. Check with the respective other certification scheme(s) if certificates have been withdrawn within the previous 12 months. Verify if the information on the certification history as provided in the registration with ISCC are correct.							
01.01.016	Is it ensured that the operational unit is not suspended or excluded by another certification system at the date of the audit (ISCC EU: certification systems recognised under RED III)?	Check which other sustainability certification schemes have been used within the previous 12 months. Check if certificates have been withdrawn within the previous 12 months. Verify that the operational unit is currently (at the date of the audit) not blacklisted by another sustainability certification scheme. Note: If an economic unit is suspended or excluded from certification by another sustainability certification system, certification under ISCC is not possible, until the suspension or exclusion expires (see ISCC EU Document 201 "System Basics")	Certificates, databases and registries of certification schemes, interview with personnel	X					
01.01.017	Are documents and information treated as confidential and is it ensured that they not made accessible to third parties?	Verify that no access to confidential documents, information, databases, etc. is possible by third parties.	Distribution lists, emails and access authorizations to data bases	X					
01.01.018	ISCC EU only: Did the system user submit to ISCC the reporting template as provided by ISCC on the amounts of sustainable raw materials and/or final biofuels certified in the previous calendar year? (Note: Only applicable for Farms/Plantations, Forest Sourcing Areas, Points of	Verify if the reporting template was submitted to ISCC. Verify if the system user has received the confirmation email from ISCC confirming that the reporting obligation was fulfilled.	Confirmation email from ISCC	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
	Origin, First Gathering Points, Central Offices, Collecting Points and Processing Units, producing final biofuel. This reporting is part of a report that ISCC must send annually to the European Commission. See ISCC EU Document 102 "Governance" for further information)								
01.01.019	ISCC EU only: Is it ensured that the reporting template contained complete and truthful information? (Note: Only applicable for Farms/Plantations, Forest Sourcing Area, Points of Origin, First Gathering Points, Central Offices, Collecting Points and Processing Units, producing final biofuel.)	Check the summary of reported amounts provided by ISCC, if the information reported to ISCC was complete and correct (compare with mass balance and other relevant documents).	Confirmation email from ISCC, Summary of amounts reported to ISCC (provided by ISCC together with the confirmation email), mass balance	X					
01.01.020	Are the current ISCC Terms of Use available and signed?	Verify if the current and signed ISCC Terms of Use are available and signed. Note: Verification is solely for the purpose of improving compliance. Changes to the Terms of Use become binding for the System User in accordance with the relevant provisions of the Terms of Use.	Copy of the current ISCC Terms of Use	X					
01.01.021	Is a signed statement from an eligible and high-level member of the staff available confirming awareness that multiple accounting is not allowed?	To minimise the risk of multiple accounting an eligible and high-level member of staff of the economic operator issuing sustainability declarations has to sign a statement/declaration confirming the awareness that multiple accounting is not allowed (see ISCC EU Document 203 "Traceability and Chain of Custody")	Signed statement	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
01.01.022	Are the relevant personnel aware of the ISCC System Updates and that they must consider the content and initiate necessary action upon request?	ISCC may communicate additional, specified, or adjusted requirements for System Users by ISCC System Updates which must be taken into account by the System User. The member(s) of staff acting as contact person(s) for ISCC are responsible for internally distributing ISCC System Updates and any other official ISCC communication to all relevant personnel and to initiate necessary action upon request by ISCC. The failure to respond to ISCC Communication and/or take action if requested to so will be treated as major non-conformity. Verify if the concept and importance of ISCC System Updates is understood by the System User. Verify if the System User is aware that all System Updates are sent out by email to the ISCC contact person(s) and that an archive of all System Updates is available on the ISCC Website. (see ISCC Documents 102 "Governance" and 201 "System Basics")	Conformation by relevant personnel, system updates received by email and further internal distribution to relevant personnel (if applicable)	X					
<b>08. Forest Sourcing Area</b>									
<b>08.01. Audit of sustainability criteria</b>									
<b>ISCC Principle 1</b>									
08.01.001 Level A (a)	Are there national or sub-national laws in place covering the legality of harvesting operations?	Check the legality of harvesting operations by compliance of harvesting with existing legislation in country of harvest; and, as specified in point (h) of Article 2 of Regulation (EU) No 995/2010 of the European Parliament and of the	Information published in the country (Level A) risk assessment. Publicly available records of legislation in place in the given country.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		Council of 20 October 2010 laying down the obligations of economic operators who place timber and timber products on the market (EUTR). (see ISCC 202-3, 1.1.1 (a))							
08.01.002 Level A (a)	Is there adequate enforcement and monitoring of the laws related to the legality of harvesting operations?	Check if monitoring and enforcement systems are in place and that there is sufficient evidence of legislative enforcement. There shall be no significant lack of enforcement of the national and sub-national laws and regulations. (see ISCC 202-3, 1.1.1 (a))	The existence of a ruling of the Court of Justice against a Member State, for the violation of relevant Union legislation, such as Regulation (EU) No 995/2010 of the European Parliament and of the Council, shall be considered evidence of such a lack of enforcement, as well as other infringements relating to the REDIII and other relevant environmental legislation such as the Habitats Directive. Information published in the country (level A) risk assessment.	X					
08.01.003 Level B (a)	Is there a management system in place documenting compliance with the legality of harvesting operations on forest sourcing area level ?	The legality of harvesting operations, which shall be proven by providing evidence of the compliance of harvesting with the due diligence system defined in article 6 of Regulation (EU) No 995/2010 of the European Parliament and of the Council. (see ISCC 202-3, 1.1.2 (a))	The management system has to document management practices with relevance to the sustainability criteria that have been and are planned to be applied by forest managers/owners in the sourcing area. The management system ensures that information necessary to demonstrate compliance with all sustainability criteria through a risk-based approach is collected, verified, assessed, securely stored by the economic operator and passed down the supply chain.	X					
08.01.004 Level A (b)	Are there national or sub-national laws put in place ensuring forest regeneration of the sourcing area ?	Check that there are national laws in place ensuring forest regeneration, which may be proven by providing evidence that the applicable laws require natural or artificial regeneration, or a	Information published in the country (Level A) risk assessment. Publicly available records of legislation in place in the given country.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		combination thereof, that is directed at establishing a new forest on the same harvesting site within an appropriate period according to the relevant national legislation. (see ISCC 202-3, 1.1.1 (b))							
08.01.005 Level A (b)	Is there adequate enforcement and monitoring of the laws related to forest regeneration of the sourcing area?	Assess whether the laws related to forest regeneration are adequately enforced and monitored. There shall be no significant lack of enforcement of the national and sub-national laws and regulations. (see ISCC 202-3, 1.1.1 (b))	Information published in the country (Level A) risk assessment.  Check if there is an ongoing infringement procedure by the European Commission against the country in any field relevant to the criteria. Review the UNEP-WCMC "briefing notes on the implementation of the EU Timber Regulation" of the past two years to check for any mention of serious offenses. If it is mentioned, the mentioned issues must have been resolved. Review any other evidence from governmental organization which can be used to prove a lack of compliance.	X					
08.01.006 Level B (b)	Is it ensured, that compliance with the forest regeneration criterion of sourcing areas are met?	Identify how the forest biomass has been collected. In case of final felling, clearcutting or selective logging or from a calamity, regeneration is required.  Regeneration needs to be carried out, either through natural regeneration, planting and seeding, or coppice regrowth. Forest regeneration should maintain quality and quantity of the harvested forest areas at least within a five- year regeneration period after harvesting;	The information for the assessment should be specified in forest management plans/operational reports/harvest protocols by specifying the type of forest operation from which forest biomass stems from (e.g. final felling, thinning, salvage cuttings). The information must be specified for each stand individually. The relevant information could be obtained e.g. from the forest owner directly, or from a competent authority that compiles	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		<p>additionally, there should be no indication of a deterioration of the biodiversity within the regenerated forest area.</p> <p>Biomass resulting from thinning (here thinning means: a reduction of the number of stems to give more space for the crowns of the main trees of interest to develop to maturity) or from the pruning of trees, regeneration would not be an issue and the biomass is considered compliant with the criterion. (see ISCC 202-3, 1.1.2 (b))</p>	such information from forests within the sourcing area.						
08.01.007 Level B (b)	Is there a management system in place to ensure at forest sourcing area level that harvested areas are regenerated?	Forest regeneration is carried out in a manner that at least maintains the quality and quantity of the harvested forest areas, which may be proven by providing evidence of the establishment of a new forest in the same area within a maximum of ten years after the harvesting. This may be proven by using forest management plans, operational protocols, environmental impact assessments, and results of relevant compliance audits and inspections. (see ISCC 202-3, 1.1.2 (b) and Table 2)	<p>The management system has to document management practices with relevance to the sustainability criteria that have been and are planned to be applied by forest managers/owners in the sourcing area.</p> <p>The management system ensures that information necessary to demonstrate compliance with all sustainability criteria through a risk-based approach is collected, verified, assessed, securely stored by the economic operator and passed down the supply chain.</p>	X					
08.01.008 Level A(c) (adjusted)	Are there national or sub-national laws put in place to ensure the protection of areas designated by international or national law or by the relevant competent authority for nature protection purposes, including wetlands, grassland, heathland and peatlands?	Verify that areas designated by international or national law or by the relevant competent authority for nature protection purposes, including wetlands, grassland, heathland and peatlands, are protected with the aim of preserving biodiversity and	Information published in the country (Level A) risk assessment. Publicly available records of legislation in place in the given country.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		preventing habitat destruction. The list of area could include: > National park > Natural monument or feature > Habitat/species management area > Protected landscape/seascape > Protected area with sustainable use of natural resources (see ISCC 202-3, 1.1.1 (c))							
08.01.009 Level A (c) (adjusted)	Is there adequate enforcement and monitoring of the laws related to the protection of areas designated by international or national law or by the relevant competent authority for nature protection purposes, including wetlands, grassland, heathland and peatlands?	Assess whether the laws related to the protection of areas designated by international or national law or by the relevant competent authority for nature protection purposes, including wetlands, grassland, heathland and peatlands are adequately enforced and monitored. There shall be no significant lack of enforcement of the national and sub-national laws and regulations. (see ISCC 202-3, 1.1.1 (c))	Information published in the country (Level A) risk assessment.  Check if there is an ongoing infringement procedure by the European Commission against the country in any field relevant to the criteria. Review the UNEP-WCMC "briefing notes on the implementation of the EU Timber Regulation" of the past two years to check for any mention of serious offenses. If it is mentioned, the mentioned issues must have been resolved. Review any other evidence from governmental organization which can be used to prove a lack of compliance.	X					
08.01.010 Level B (c) (adjusted)	Is it ensured, that forest biomass does not originate from areas designated by international or national law or by the relevant competent authority for nature protection purposes, including wetlands, grassland, heathland and peatlands?	Areas designated by international or national law or by the relevant competent authority for nature protection purposes, or comprehensive global database on protected areas such as the World Database on Protected Areas (WDPA), including wetlands, grassland, heathland and peatlands, are protected. The list of area could include: > National park	International and national databases, official maps, satellite imaging. Examples of databses could be the World Database on Protected Areas (WDPA) from IUCN or the UNESCO Biosphere Reserves.  Evidence that an official permission for biomass harvesting was granted by the relevant competent authority. Operational reports or harvest protocols, describing	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		<p>&gt; Natural monument or feature &gt; Habitat/species management area &gt; Protected landscape/seascape &gt; Protected area with sustainable use of natural resources</p> <p>Specific conditions and restrictions (such as areas, species, amounts, locations and time periods) need to be clarified prior to any harvesting activities. The evidence (official permission) needs to be provided upon every consignment originating partly or fully from nature protection areas. Operational reports are either implemented by a second or third party and endorsed by the competent authority, or the reports are implemented via field-inspections with an agent of the relevant competent authority. (see ISCC 202-3, 1.1.2 (c))</p>	amounts and harvesting systems in the respective type of nature protection area.						
08.01.011 Level B (c) (adjusted)	Is there a management system in place to ensure that designated nature protection areas are protected or that their harvesting does not interfere with the nature protection purpose?	Verify that forest biomass does not originate from areas designated by international or national law or by relevant competent authority for nature protection, including in wetlands, grassland, heathland and peatlands, and that they are protected with the aim of preserving biodiversity and preventing habitat destruction, unless there is evidence that the harvesting of the raw material does not interfere with the protection objectives of the designated areas (see ISCC 202-3, 1.1.2 (c))	<p>The management system has to document management practices with relevance to the sustainability criteria that have been and are planned to be applied by forest managers/owners in the sourcing area.</p> <p>The management system ensures that information necessary to demonstrate compliance with all sustainability criteria through a risk-based approach is collected, verified, assessed, securely stored by the economic operator and passed down the supply chain.</p>	X					



No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
08.01.012 Level A (d) (adjusted)	Are there national or sub-national laws put in place to ensure the maintenance of soil quality and biodiversity?	Harvesting is carried out considering the maintenance of soil quality and biodiversity, in accordance with sustainable forest management principles, with the aim of preventing any adverse impact. Maintenance of soil quality and of biodiversity may be proven by providing evidence that the legal compliance at national or sub-national level, or relevant forest management rules: > primary forests and old growth forests must not be degraded or converted into plantation forests; > that harvesting provides for the protection of soils and of species and habitats including those protected by international or national law. Harvesting shall not take place on vulnerable soils. Data on site-specific environmental features must be made available to economic operators so that their work is facilitated; and > that harvesting is carried out in compliance with maximum thresholds for large clear-cuts as defined in the country where the forest is located and with locally and ecologically appropriate retention thresholds for deadwood, stumps and roots extraction and; > that harvesting is carried out in compliance with requirements to use logging systems that minimise any adverse impact on soil quality, including soil compaction, and on biodiversity features and habitats; (see ISCC 202-3, 1.1.1 (d))	Information published in the country (Level A) risk assessment. Publicly available records of legislation in place in the given country.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
08.01.013 Level A (d) (adjusted)	Is there adequate enforcement and monitoring of the laws related to maintaining soil quality and biodiversity?	Assess whether the laws related to maintaining soil quality and biodiversity are adequately enforced and monitored. There shall be no significant lack of enforcement of the national and sub-national laws and regulations. (see ISCC 202-3, 1.1.1 (d))	Information published in the country (Level A) risk assessment.  Check if there is an ongoing infringement procedure by the European Commission against the country in any field relevant to the criteria. Review the UNEP-WCMC "briefing notes on the implementation of the EU Timber Regulation" of the past two years to check for any mention of serious offenses. If it is mentioned, the mentioned issues must have been resolved. Review any other evidence from governmental organization which can be used to prove a lack of compliance.	X					
08.01.014 Level B (d) (adjusted)	Is it ensured, that the requirements for maintaining soil quality and biodiversity at forest sourcing area level are complied with?	Forest harvesting is carried out considering the maintenance of soil quality and biodiversity, in accordance with sustainable forest management principles, with the aim of preventing any adverse impact . This may be proven by providing evidence that the relevant risks associated with the harvesting of forest biomass for energy production have been identified in advance; and that, appropriate mitigation actions have been implemented such as the following: > primary forests and old growth forests are not degraded or converted into plantation forests; > harvesting of stumps and roots is minimised; > no harvesting is carried out on vulnerable soils;	Mitigation actions may be proven by using international and national databases, official maps and satellite imaging, forest management plans, operational protocols, and harvesting protocols, results of relevant compliance audits and inspections. Table 4 (ISCC 202-3) presents the checklist (non-exhaustive) for demonstrating compliance with maintenance of soil quality and of biodiversity.						

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		<ul style="list-style-type: none"> <li>&gt; harvesting is carried out through logging systems that minimise impacts on soil quality, including soil compaction;</li> <li>&gt; harvesting is carried out in a way that minimizes impacts on biodiversity features and habitats, including plants and animals protected under international or national legislation;</li> <li>&gt; a locally-appropriate quantity and assortments of deadwood is left in the forest; and</li> <li>&gt; large clear-cuts are minimised except in cases where it is temporarily justified due to documented forest pests, storms or other natural disturbances. (see ISCC 202-3, 1.1.2 (d))</li> </ul>							
08.01.015 Level B (d) (adjusted)	Is there a management system in place to ensure at forest sourcing area level that the requirements for maintaining soil quality and biodiversity are complied with?	Verify that forest harvesting is carried out considering the maintenance of soil quality and biodiversity, in accordance with sustainable forest management principles, with the aim of preventing any adverse impact . This may be proven by providing evidence that the relevant risks associated with the harvesting of forest biomass for energy production have been identified in advance; and that, appropriate mitigation actions have been implemented. (see ISCC 202-3, 1.1.2 (d))	<p>The management system has to document management practices with relevance to the sustainability criteria that have been and are planned to be applied by forest managers/owners in the sourcing area.</p> <p>The management system ensures that information necessary to demonstrate compliance with all sustainability criteria through a risk-based approach is collected, verified, assessed, securely stored by the economic operator and passed down the supply chain.</p>						
08.01.016 Level A (e)	Are there national or sub-national laws put in place to ensure that harvesting maintains the long-term production capacity of forests?	Long-term production capacity of the forest is maintained or increased, which may be proven by providing evidence that the applicable law at national or sub-	Information published in the country (Level A) risk assessment. Publicly available records of legislation in place in the given country.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		national level ensures that, based on average annual data, the fellings do not exceed the net increment over an appropriate period according to the relevant national legislation, except in cases where it is temporarily justified due to documented forest pests, storms or other natural disturbances. (see ISCC 202-3, 1.1.1 (e))							
08.01.017 Level A (e)	Is there adequate enforcement and monitoring of the laws related to maintaining the long-term production capacity of forests whilst harvesting?	Assess whether the laws related to maintaining the long-term production capacity of forests whilst harvesting are adequately enforced and monitored. There shall be no significant lack of enforcement of the national and sub-national laws and regulations. (see ISCC 202-3, 1.1.1 (e))	Information published in the country (Level A) risk assessment.  Check if there is an ongoing infringement procedure by the European Commission against the country in any field relevant to the criteria. Review the UNEP-WCMC "briefing notes on the implementation of the EU Timber Regulation" of the past two years to check for any mention of serious offenses. If it is mentioned, the mentioned issues must have been resolved. Review any other evidence from governmental organization which can be used to prove a lack of compliance.	X					
08.01.018 Level B (e)	Is it ensured, that the requirements on long-term production capacity of forests are fulfilled?	The harvest maintains or improves the forest's long-term production capacity. This may be proven by providing evidence that the annual fellings do not exceed the net annual increment in the relevant sourcing area on average within the ten-year period prior to the harvesting intervention, unless different amounts are duly justified in order to enhance the future production capacity of the forest;	Data for 'annually logged wood amounts' and for 'net annual increment' are available. Public or private forest inventory data. Permits or documents including reports of the relevant competent forest authority. Table 5 in ISCC 202-3 presents the checklist (non-exhaustive) for demonstrating compliance with the long-term production capacity of forests.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		or because of documented forest pests, storms or other natural disturbance. This may be proven by using public or private forest inventory data. (see ISCC 202-3, 1.1.2 (e))							
08.01.019 Level B (e)	Is there a management system in place to ensure at forest sourcing area level that harvesting maintains or improves the long-term productive capacity of the forest?	Verify that the harvest maintains or improves the forest's long-term production capacity. This may be proven by providing evidence that the annual fellings do not exceed the net annual increment in the relevant sourcing area on average within the ten-year period prior to the harvesting intervention, unless different amounts are duly justified in order to enhance the future production capacity of the forest; or because of documented forest pests, storms or other natural disturbance. This may be proven by using public or private forest inventory data. Table 5 in ISCC 202-3 presents a checklist (non-exhaustive) for demonstrating compliance with the long-term production capacity of forests. (see ISCC 202-3, 1.1.2 (e))	The management system has to document management practices with relevance to the sustainability criteria that have been and are planned to be applied by forest managers/owners in the sourcing area.  The management system ensures that information necessary to demonstrate compliance with all sustainability criteria through a risk-based approach is collected, verified, assessed, securely stored by the economic operator and passed down the supply chain.	X					
08.01.020 Level A (f) (added)	Are there national or sub-national laws put in place to ensure that forests, in which forest biomass is harvested from, do not originate from lands with high biodiversity value and high carbon stock?	Verify that there are national or sub-national laws in place ensuring that forests, in which forest biomass is harvested from, do not stem from lands with high biodiversity value and high carbon stock. This includes: > Primary forests, other wooded lands, and old growth forests > Highly biodiverse forest and other wooded land which is species-rich and not degraded	Information published in the country (Level A) risk assessment. Publicly available records of legislation in place in the given country.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		<ul style="list-style-type: none"> <li>&gt; Highly biodiverse grassland (natural or non-natural) spanning more than one hectare</li> <li>&gt; Heathlands</li> <li>&gt; Wetlands</li> <li>&gt; Peatlands</li> </ul> <p>See ISCC 202-3, 1.1.1 (f) for additional information about each land category listed.</p>							
08.01.021 Level A (f) (added)	Is there adequate enforcement and monitoring of the laws ensuring that forests, in which forest biomass is harvested from, do not originate from lands with high biodiversity value and high carbon stock?	<p>Assess if monitoring and enforcement systems are in place and that there is sufficient evidence of legislative enforcement that forests, in which forest biomass is harvested from, do not stem from lands with high biodiversity value and high carbon stock. This includes:</p> <ul style="list-style-type: none"> <li>&gt; Primary forests, other wooded lands, and old growth forests</li> <li>&gt; Highly biodiverse forest and other wooded land which is species-rich and not degraded</li> <li>&gt; Highly biodiverse grassland (natural or non-natural) spanning more than one hectare</li> <li>&gt; Heathlands</li> <li>&gt; Wetlands</li> <li>&gt; Peatlands</li> </ul> <p>See ISCC 202-3, 1.1.1 (f) for additional information about each land category listed.</p> <p>There shall be no significant lack of enforcement of the national and sub-national laws and regulations.</p>	<p>Information published in the country (Level A) risk assessment. Publicly available records of legislation in place in the given country.</p> <p>Check if there is an ongoing infringement procedure by the European Commission against the country in any field relevant to the criteria. Review the UNEP-WCMC "briefing notes on the implementation of the EU Timber Regulation" of the past two years to check for any mention of serious offenses. If it is mentioned, the mentioned issues must have been resolved. Review any other evidence from governmental organization which can be used to prove a lack of compliance.</p>	X					
08.01.022 Level B (f)	Is it ensured, that forests, in which forest biomass is harvested from,	Determine where the forest biomass was obtained, ensuring that it was	Public or private forest inventory or forest historical data. Permits or	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
(added)	do not originate from lands with high biodiversity value and high carbon stock?	<p>not harvested from forests that originate from lands with high biodiversity value and high carbon stock. This includes:</p> <ul style="list-style-type: none"> <li>&gt; Primary forests, other wooded lands, and old growth forests</li> <li>&gt; Highly biodiverse forest and other wooded land which is species-rich and not degraded</li> <li>&gt; Highly biodiverse grassland (natural or non-natural) spanning more than one hectare</li> <li>&gt; Heathlands</li> <li>&gt; Wetlands</li> <li>&gt; Peatlands</li> </ul> <p>See ISCC 202-3, 1.1.2 (f) for additional information about each land category listed.</p>	documents including reports of the relevant competent forest authority.						
08.01.023 Level B (f) (added)	Is there a management system in place to ensure that at forest sourcing area level forests, in which forest biomass is harvested from, do not originate from lands with high biodiversity value and high carbon stock?	<p>Verify that forest biomass is not harvested from from forests originating from lands with high biodiversity value and high carbon stock. This includes:</p> <ul style="list-style-type: none"> <li>&gt; Primary forests, other wooded lands, and old growth forests</li> <li>&gt; Highly biodiverse forest and other wooded land which is species-rich and not degraded</li> <li>&gt; Highly biodiverse grassland (natural or non-natural) spanning more than one hectare</li> <li>&gt; Heathlands</li> <li>&gt; Wetlands</li> <li>&gt; Peatlands</li> </ul> <p>See ISCC 202-3, 1.1.2 (f) for additional information about each land category listed.</p>	<p>The management system has to document management practices with relevance to the sustainability criteria that have been and are planned to be applied by forest managers/owners in the sourcing area.</p> <p>The management system ensures that information necessary to demonstrate compliance with all sustainability criteria through a risk-based approach is collected, verified, assessed, securely stored by the economic operator and passed down the supply chain.</p>	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
08.01.024 Level A (g) (added)	Are there national or sub-national laws put in place obliging companies to issue a statement of assurance, ensuring that forest biomass used in installations producing biofuels, bioliquids and biomass fuels are not sourced from forests originating from lands with high biodiversity value and high carbon stock?	<p>Verify that there are national or sub-national laws in place that obliges companies to issue a statement of assurance ensuring forest biomass used in installations producing biofuels, bioliquids and biomass fuels are not sourced from forests originating from lands with high biodiversity value and high carbon stock. This includes:</p> <ul style="list-style-type: none"> <li>&gt; Primary forests and other wooded land</li> <li>&gt; Highly biodiverse forest and other wooded land which is species-rich and not degraded</li> <li>&gt; Highly biodiverse grassland (natural or non-natural) spanning more than one hectare</li> <li>&gt; Heathlands</li> <li>&gt; Wetlands</li> <li>&gt; Peatlands</li> </ul> <p>See ISCC 202-3, 1.1.1 (f) for additional information about each land category listed.</p> <p>Check compliance of company if statement of assurance is issued (see ISCC 202-3, 1.1.1 (g)).</p>	<p>Information published in the country (Level A) risk assessment. Publicly available records of legislation in place in the given country.</p> <p>In addition to this, a statement of assurance (for example, based on contracts with suppliers or through self-declarations, sustainability declarations), stating that forest biomass used was not sourced from forests originating from land with high carbon stock or high biodiversity value, particularly those listed in ISCC 202-3, 1.1.1 (f).</p>	X					
08.01.025 Level A (g) (added)	Is there adequate enforcement and monitoring of the laws that oblige companies to issue a statement of assurance, ensuring forest biomass used in installations producing biofuels, bioliquids and biomass fuels is not sourced from forests originating from lands with high biodiversity value and high carbon stock?	<p>Assess whether the laws are adequately enforced and monitored, ensuring that companies issue the relevant statement of assurance. Statement of assurance must specify that forest biomass used in installations producing biofuels, bioliquids and biomass fuels is not sourced from forests originating from lands with high biodiversity</p>	<p>Information published in the country (Level A) risk assessment. Publicly available records of legislation in place in the given country.</p> <p>Check if there is an ongoing infringement procedure by the European Commission against the country in any field relevant to the criteria. Review the UNEP-WCMC "briefing notes on the implementation of the EU Timber</p>	X					



No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		<p>value and high carbon stock. This includes:</p> <ul style="list-style-type: none"> <li>&gt; Primary forests and other wooded land</li> <li>&gt; Highly biodiverse forest and other wooded land which is species-rich and not degraded</li> <li>&gt; Highly biodiverse grassland (natural or non-natural) spanning more than one hectare</li> <li>&gt; Heathlands</li> <li>&gt; Wetlands</li> <li>&gt; Peatlands</li> </ul> <p>See ISCC 202-3, 1.1.1 (f) for additional information about each land category listed.</p> <p>Check compliance of company if statement of assurance is issued (see ISCC 202-3, 1.1.1 (g)).</p>	Regulation" of the past two years to check for any mention of serious offenses. If it is mentioned, the mentioned issues must have been resolved. Review any other evidence from governmental organization which can be used to prove a lack of compliance.						
08.01.026 Level A (LULUCF)	Is it ensured, that the country or regional economic integration organisation from which the forest biomass originates a party to the Paris Agreement?	Verify whether the country or regional economic integration organisation is listed as a Party to the Paris Agreement. This shall be done by checking the United Nations list of parties to the Paris Agreement.	The United Nations list of parties to the Paris Agreement: <a href="https://treaties.un.org/pages/ViewDetails.aspx?src=TREATY&amp;mtdsg_no=XVII-7-d&amp;chapter=27&amp;clang=en">https://treaties.un.org/pages/ViewDetails.aspx?src=TREATY&amp;mtdsg_no=XVII-7-d&amp;chapter=27&amp;clang=en</a>	X					
08.01.027 Level A (LULUCF)	Is it ensured, that either a nationally determined contribution (NDC) is submitted to the to the United Nations Framework Convention on Climate Change (UNFCCC) as specified in the verification guidance, or that there are national or sub-national laws, applicable to the area of harvest, to conserve and	<p>In order to fulfil the requirement either an NDC with the required characteristics needs to be submitted, or there need to be national or sub-national laws in place applicable to the area of harvest, to conserve and enhance carbon stocks and sinks in forests.</p> <p>The submitted NDC needs to fulfill the following three requirements:</p>	<p>NDC is included in the UNFCCC NDC Registry: <a href="https://unfccc.int/ndc-information/nationally-determined-contributions-ndcs">https://unfccc.int/ndc-information/nationally-determined-contributions-ndcs</a></p> <p>The information on emissions and removals, as well as changes in carbon stock in AFOLU sector should be found directly in the specific NDC.</p>	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
	enhance carbon stocks and sinks in forests ?	<p>(a) the NDC includes the agriculture, forestry and land use sectors, either combined as one agriculture, forestry and other land use (AFOLU) sector, or as agriculture and LULUCF sectors separately;</p> <p>(b) the NDC explains how the agriculture, forestry and land use sectors have been considered in the NDC;</p> <p>(c) the NDC counts the emissions and removals from the agriculture, forestry and land use sectors against the country's overall emission reduction target, including emissions associated with harvesting of forest biomass;</p> <p>Please note that all three requirements have to be fulfilled in the NDC in order to be compliant with this requirement.</p> <p>Check whether national or sub-national laws are in place that aim to conserve and enhance carbon stocks and sinks in forests. The presence of such laws must be accompanied with evidence that reported LULUCF sector emissions do not exceed removals. (see ISCC 202-3, 1.2.1)</p>	<p>Such laws could be (sub-) national laws implementing the LULUCF Regulation, or other climate change or protection-related laws in case they require that forest carbon stocks and sinks are maintained or enhanced. The presence of a law that merely requires that forest area should be maintained is not sufficient.</p> <p>Compare emissions and removals for the LULUCF sector, as reported in National Inventory Reports submitted to UNFCCC:</p> <p><a href="https://unfccc.int/processandmeetings/transparency-andreporting/reporting-and-reviewunder-theconvention/greenhouse-gasinventories-annex-iparties/national-inventorysubmissions-2019">https://unfccc.int/processandmeetings/transparency-andreporting/reporting-and-reviewunder-theconvention/greenhouse-gasinventories-annex-iparties/national-inventorysubmissions-2019</a></p>						
08.01.028 Level B (LULUCF)	Is there a management system, including adequate monitoring and verification in place to ensure at forest sourcing area level that carbon stock and sink levels in the forest are maintained or strengthened over the long term?	The forest biomass must be harvested in a forest for which forest management systems are in place at forest sourcing area level to ensure that levels of carbon stocks and sinks in the forest are maintained or strengthened over the long term. Economic operators	The management system has to document management practices with relevance to the sustainability criteria that have been and are planned to be applied by forest managers/owners in the sourcing area.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		<p>shall have adequate monitoring and verification systems of the actual development of carbon stock and sinks.</p> <p>Verify step-wise approach to confirm compliance with LULUCF criteria through management systems, (see ISCC 202-3, 1.2.2)</p>	<p>The management system ensures that information necessary to demonstrate compliance with all sustainability criteria through a risk-based approach is collected, verified, assessed, securely stored by the economic operator and passed down the supply chain.</p> <p>Table 7 (ISCC 202-3) provides potential data sources to demonstrate LULUCF criteria compliance at Level B.</p> <p>Table 8 (ISCC 202-3) provides a checklist of possible tools to demonstrate LULUCF criteria compliance at Level B.</p>						
	<b>ISCC Principle 2</b>								
08.02.001	Is the forest management plan or equivalent documentation relating with the size and the management intensity of the unit in place?	Check if a forest management plan correlating with the size and the management intensity of the site is available. The plan shall contain actual forest inventory data, a description of the current condition of the site, an adequate mapping of forest resources including valuable natural sites, monuments of antiquity, wood, production aspects. It shall be elaborated, periodically updated and based on legislation as well as existing land-use plans. Forest management shall implement the forest management plan. Medium to long-term objective shall be the balance between wood harvesting and wood increment. Further, the plan shall include long term goals for the ecological functions of the FMU	Check if the size and management intensity of the site correlates with the forest management plan provided. E.g. under 100 ha do not have to provided such a document whereas >10,000 ha shall provide detailed information on forest inventory data. Proof of records, documents, maps with inventory data provided in the forest management plan. On-site inspection of data provided.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		and the average annual allowable harvest of non-timber forest products based on reliable and current data. Check if the average annual allowable cut (AAC) is available. The AAC should be calculated based on recognized methods for a period of years (usually ten years) is complied with. Or if in case of unforeseen circumstances, e.g. calamities or storms, the AAC can be adjusted. (For further guidance, see ISCC 202-4, 2.1.1)							
08.02.002	Is it ensured: there was no conversion of natural and semi-natural forests to plantation forests?	Check if forest biomass is not produced on land that was land with high biodiversity value in or after January 2008, no matter whether or not the land still has this status. Land with high biodiverse value comprises primary forests and other natural forest that are covered with native tree species and do not show clearly visible indications of human activity and the ecological processes are not significantly disturbed. This requirement will normally be demonstrated with evidence showing that there has been no land use change. <b>Please ensure that this requirement applies to all owned and leased land belonging to the forest sourcing area.</b> (For further guidance, see ISCC 202-4, 2.1.2)	Evidence of compliance can be demonstrated by e.g. comparing aerial photographs, satellite images, land register documents (e.g. field record system, documents of land registry, land certificates), maps, site surveys or management plans from 31.12.2007 or earlier with today's status of the forest land. Environmental assessments of expansions since 1st January 2008 show that no conversion of land with high biodiversity value took place. Appropriate assessment tools are e.g. databases like Modis Land Cover Database, Intact Forest Landscapes database etc., and/ or maps by NGOs (e.g. IUCN,).	X					
08.02.003	Is it ensured, an environmental impact assessment is conducted	If any of the activities took place at the site, an impact assessment must be available to show that	Local inspection shows that new buildings, cultivation or harvesting areas do exist.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
	prior to implementing one of the following actions?: - New cultivation or harvesting areas - New buildings - Other constructions or systems	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). (For further guidance, see ISCC 202-4, 2.1.3)	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 and in lower income countries are at least able to explain potential impacts of their operations and how they avoid potential negative impacts.						
08.02.004	Is it ensured that there is no illegal exploitation of timber and non-timber forest products?	Sufficiently managing exploitation of non-timber forest products and the site is protected against all forms of illegal exploitation of timber and non-timber forest products, including hunting and fishing, illegal establishment of settlements, illegal land use, illegally initiated fires and any other illegal activities. <b>Please ensure that this requirement applies to all owned and leased land belonging to the forest sourcing area</b> (For further guidance, see ISCC 202-4, 2.2.1)	Management plan for the management of non-timber forest products. Implementation of measures to stop illegal exploitation of non-timber and timber products.	X					
08.02.005	Is there an adequate road infrastructure established and maintained?	An adequate road infrastructure shall be planned, build up and maintained which suits the needs of the site, minimizes negative impact on the environment and safeguard areas with high biodiversity value. The road infrastructure shall ensure soil- and forest conserving use of machineries. Forest road plans for future, permanent roads, shall include an environmental impact assessment. (For further guidance, see ISCC 202-4, 2.2.2)	Evidence from the analysis of maps and local inspection with regard to the road infrastructure. On-site verification. Information from local administrative authorities and NGO.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
08.02.006	Is it ensured where possible, natural regeneration was preferred for the cultivation of young stand?	Natural regeneration shall be preferred for the rejuvenation of stands as long as it can be expected that the natural regeneration does not fulfil all quality and quantity requirements for forest resources and as long as planting is not necessary with respect to the planned forest conservation. (For further guidance, see ISCC 202-4, 2.3.1)	Objective evidence by on-site visit, document check.	X					
08.02.007	Is it ensured the cultivation of highly invasive species are prevented?	Check whether the specie of interest show high invasiveness in a country, e.g. by checking the Global Invasive Species Database (GISD). If it is recorded as highly invasive the specie shall not be used in cultivation. If species are officially prohibited in the country of operation, they are not used. (For further guidance, see ISCC 202-4, 2.3.2)	Reports on feedstock grown on the site. Check databases like the Global Invasive Species Database (GISD, <a href="http://www.issg.org/database/welcome/">http://www.issg.org/database/welcome/</a> ) in order to verify the invasiveness of cultivated feedstock. Regulatory requirements are followed.	X					
08.02.008	Is it ensured genetically modified (GM) trees are not used?	Genetically modified trees shall not be used. (For further guidance, see ISCC 202-4, 2.3.3)	Interview with relevant persons. Document check on existing certificates, label tags on seed packaging. On-site verification.	X					
08.02.009	Is it ensured that exploitation of non-timber forest products is sufficiently managed?	Check management plan in place to regulate, monitor and control exploitation of non-timber forest products including products from hunting and fishing. (For further guidance, see ISCC 202-4, 2.3.4)	Management plan for the non-timber forest products.	X					
08.02.010	Is it ensured that mixed stands with tree species are suited to the site conditions with the exception of naturally occurring pure stands to be conserved or created?	With the exception of naturally occurring pure stands, mixed stand with tree species suited to the site conditions shall be created or conserved. A significant portion of native tree species and local provenances shall occur. With	Interview with relevant persons. Check management plan, on-site verification.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		respect to non-native tree species, it shall be secured that its rejuvenation does not interfere the capacity of rejuvenation of other tree species..(For further guidance, see ISCC 202-4, 2.3.5)							
08.02.011	Is it ensured habitats of rare and endangered species are safeguarded?	Previously known habitats of endangered species shall be safeguarded. Valuable natural habitats in forestry including natural habitats defined in regional, national and international legislation shall be preserved. <b>Please ensure that this requirement applies to all owned and leased land belonging to the forest sourcing area</b> (For further guidance, see ISCC 202-4, 2.3.6)	Document check, use of databases, satellite images etc. to verify compliance. Internationally recognized tools and protocols may be used to identify high conservation value (HCV) areas. Documentation identifying where HCVs occur. Where HCV is not a well-known concept, existing systems may be used to identify the values. At a national level, surveys by international associations, environmental agencies or authorities may be in place to identify important areas for biodiversity conservation. Consultation with stakeholders might be important as a means of verification	X					
08.02.012	Is it ensured burning of forest residues or parts of the forests are restricted?	The burning of forest residues or parts of the forest is allowed only with the permission of competent authority and only for the case that biodiversity of nature shall be promoted through the controlled use of fire. <b>Please ensure that this requirement applies to all owned and leased land belonging to the forest sourcing area.</b> (For further guidance, see ISCC 202-4, 2.3.7)	Local inspection of the production areas, if necessary, interviews with the relevant employees, NGOs.	X					
08.02.013	Is the soil management in place as a part of forest management plan?	Evidence of good forest management practices available. A soil management plan aimed at sustainable soil management,	Evidence from the analysis of land maps, topographical maps and local inspection of forest land with regard to prevention and control of	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		erosion prevention and erosion control are documented and available. Topographical, climate and pedological characteristics of soils and the suitability of tree species have been considered. Annual documentation of applied good forest management practices with respect to the above-mentioned aspects and precautionary measures to prevent soil degradation must be in place. If specific soil risks have been determined, periodic soil analysis shall be conducted on the identified risks (e.g. soil pH). (For further guidance, see ISCC 202-4, 2.4)	erosion, soil nutrient balance, soil organic matter, soil pH, soil structure and soil biodiversity. Local inspection of forest land with respect to the subjects. Document check and/or other evidence.						
08.02.014	Is it ensured that prohibited chemicals of the Stockholm Convention and chemicals listed in WHO classes 1a and 1b lists have not been used and that chemicals listed in Annex III of the Rotterdam Convention area are avoided and that in cases where there are no alternatives to a chemical substance named in the prohibited lists, an external expert was consulted to confirm this?	Check if the producer is aware of the chemicals applied. Verify if the producer did not use any chemicals listed in the Stockholm Convention on Persistent Organic Pollutants and the WHO 1a and 1b during cultivation activities. For audits within the EU, the following chemicals must be checked: WHO 1a: Bromadiolone, sodium fluoroacetate, tebuipirimfos, phenylmercury acetate WHO 1b: Acrolein, beta-cyfluthrin, calcium arsenate, zeta-cypermethrin, fenamiphos, formetanate, oxamyl, zinc phosphide, 3-chloro-1,2-propanediol, famphur, oxamyl, paris green, lead arsenate, tefluthrin, zinc phosphide	Application documents, stock, on-site visit. Bilateral discussions with field manager or responsible. Phase-out plan for WHO 1a and 1b chemicals (if still in use) to ensure phase-out by 01 January 2023.  If applicable: certificates of qualification of the external expert, written statement confirming that no alternative to the used chemical currently exists.	X					



No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		Verify if the producer 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. Verify if the producer has a basic understanding of the hazardousness of chemicals especially with respect to chemicals listed in Annex III of the Rotterdam Convention (UNEP's Prior Informed Consent (PIC) Program list. Verify if the producer avoids the use of those chemicals, e.g. by using alternatives and envisages a phase-out. Where WHO 1a and 1b chemicals are still in use verify that a phase-out plan (until 01 January 2023) is in place. (see ISCC 202-2 2.4.1) 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. <b>Please ensure that this requirement applies to all owned and leased land belonging to the forest sourcing area.</b> (For further guidance, see ISCC 202-4, 2.5.1)							
08.02.015	Is it ensured that only chemical pesticides are used that are registered in the country of use	Check if all the chemical pesticides applied are officially registered or permitted by the appropriate	Confirmation by means of inspection of the used chemical pesticides in the storage facilities, field records.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
	where such official registration scheme exists?	governmental organization in the country of application. Where no official registration scheme exists, check if chemical pesticides used follow the FAO International Code of Conduct on the Distribution and Use of Pesticides. (For further guidance, see ISCC 202-4, 2.5.2)	All products are registered products in the respective country.						
08.02.016	Is it ensured staffs handling the chemical pesticides are skilled and applying the chemical pesticides appropriately?	Check if workers (including subcontractors) are equipped with suitable personal protective equipment (PPE) in accordance with legal requirements and/or label instructions or as authorized by a competent authority. Check if all the chemical pesticides applied are officially registered or permitted by the appropriate governmental organization in the country of application. Where no official registration scheme exists, check if chemical pesticides used follow the FAO International Code of Conduct on the Distribution and Use of Pesticides. Where the chemical pesticides records show that the technically responsible person making the choice of the chemical pesticides is a qualified adviser, technical competence can be demonstrated via official qualifications or specific training course attendance certificates. Fax and e-mails from advisors, governments, and other suitable institutions are allowable. Where the chemical pesticides records	Confirmation by means of inspection of the used chemical pesticides in the storage facilities, field records. All products are registered products in the respective country. Control of training-certifications/ documentation, interview with workers/ technical staff shows the existence of technical knowledge. Maps or other evidence identifying any populated areas or water bodies	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		show that the technically responsible person making the choice of chemical pesticides is the producer, experience must be complemented by technical knowledge that can be demonstrated via technical documentation, e.g. product technical literature or specific training course attendance. Check if chemical pesticides are applied near populated areas or water bodies, appropriate distances are maintained. (For further guidance, see ISCC 202-4, 2.5.3)							
08.02.017	Is it ensured that chemical pesticides are handled and stored appropriately?	<p>Check if the plant protection product storage facilities and the plant protection product filling/mixing area (if different) have measuring equipment and are equipped with utensils e.g. buckets, water supply point etc. for the safe and efficient handling of all plant protection products.</p> <p>Check if the graduation of containers and the calibration of scales is verified annually by the responsible employee to assure accuracy of mixtures.</p> <p>Check if the plant protection product storage facilities and all designated fixed filling/mixing areas are equipped with a container of absorbent inert material such as sand, floor brush and dustpan and plastic bags, that must be signposted and in a fixed location,</p>	<p>Local inspection of the plant protection product storage facilities and/ or filling mixing area including the measuring cups and scales.</p> <p>Interview with responsible member of staff/ workers</p> <p>Local inspection of the storage facilities, including documentation on the inventory of the plant protection products.</p>	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		to be used immediately in case of spillage of plant protection product. (For further guidance, see ISCC 202-4, 2.5.4)							
08.02.018	Is it ensured that chemical pesticides and empty plant protection product containers are disposed appropriately?	<p>Check if all the existent, relevant national, regional and local regulations and legislation has been complied with regarding the disposal of empty plant protection product containers.</p> <p>Check if a pressure-rinsing equipment for plant protection product containers is installed on the plant protection product application machinery or if there are clear written instructions to rinse each container three times prior to its disposal. Verify if it can be ensured that the rinsate from the empty plant protection product containers is always put back into the application equipment tank when mixing.</p> <p>Check if the system used to dispose of empty plant protection product containers ensures that people cannot come into physical contact with the empty containers.</p> <p>Check if redundant plant protection products are disposed of via authorised or approved channels.</p>	<p>Documentation about the disposal of the plant protection products.</p> <p>Verification that the clear written instructions are available. Interview with responsible member of staff/ workers. Reports of the further use of surplus application mix.</p> <p>Confirmation by local inspection of the forest sourcing area and the waste-storage areas. Visual inspections of waste and disposal sites. Inspection of the empty containers.</p> <p>Confirmation by means of the official collection system and confirmations of disposal.</p> <p>A comprehensive, current, documented plan that covers wastage reduction, pollution and waste recycling is available. Air, soil, water, noise and light contamination must be considered. Record keeping must be in place for produced waste amounts and on-farm disposal (including discharge to landfill, drains, sewers, surface water, land or groundwater). If burning takes place, further records on types of wastes burned and the type of burning practice (e.g. open fire, low temperature incinerators)</p>	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
			should be available. Records of the risk assessment as well as appropriate monitoring and management measures must be kept at least five years.						
08.02.019	Is it ensured that provisions for waste disposal and waste management are in place?	<p>Check if national and regional legislation is followed when storing and disposing wastes. Check if the forest sourcing area has designated areas to store litter and waste, which do not create a safety or health hazard.</p> <p>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.</p> <p>Check if waste management plan is available, which includes practices for waste reduction, reuse and recycling to avoid or reduce wastage and the use of landfill or burning.</p> <p>(For further guidance, see ISCC 202-4, 2.5.6)</p>	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						
08.02.020	Is the water balance and its quality maintained?	Check if there's acknowledgement and knowledges of its water resources, water balance. Water protection areas are mapped. The	Document check (local, regional regulations available, forest management plan, water management plan, etc). In case of	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		regional/ local legal requirements on water management must met. In case the water quality/ quantity in the area of the management is out of balance or lower, appropriate measures must be taken.(For further guidance, see ISCC 202-4, 2.6.1)	implemented measures, on-site verification.						
08.02.021	Are natural watercourses, water bodies, riparian zones and their connectivity maintained and protected?	<p>Natural watercourses (such as streams, rivers, or other routes), water bodies, riparian zones and their connectivity are to be maintained and be protected.</p> <p>The management system at the forest sourcing area level knows the status of riparian vegetation/tree species around watercourses, water bodies and wetland, which shall be maintained. Damages during timber harvesting activities shall be avoided in the vicinity of watercourses and water bodies but if there is any, it shall be restored. (For further guidance, see ISCC 202-4, 2.6.2)</p>	Visual inspection, documentation, maps. Check of the management system.	X					
	<b>ISCC Principle 3</b>								
08.03.001	Are the records for training activities and attendees are kept?	<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>-Training(s) concerning safe working conditions for harvesting timber;</li> <li>-The handling of chemical pesticides and other hazardous chemicals;</li> <li>-Waste management;</li> </ul>	Completed training records	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		-The handling of PPE for chemicals, fuels, gas and electricity. A record is kept for training activities including the topic covered, the trainer, the date and attendees. Evidence of attendance is required. (For further guidance, see ISCC 202-4, 3.1.1)							
08.03.002	For the workers handling and/or administering chemicals, disinfectants, harvesting machinery, biocides or other hazardous substances and operating dangerous or complex equipment as defined in the risk assessment is the certificates of competence, and/ or details of other such qualifications available?	Records are available and identify workers who carry out such tasks, and show certificates of training or proof of competence. <b>Please ensure that this requirement applies to all owned and leased land belonging to the forest sourcing area.</b> (For further guidance, see ISCC 202-4, 3.1.2)	Complete records available. Document check and/ or other evidence possible.	X					
08.03.003	Is it ensured all workers have received adequate health and safety training?	Check if workers can demonstrate competency in responsibilities and tasks through visual observations. At least one worker/responsible with first aid skills should be available on the site, whenever cultivation activities take place. If at time of inspection there are no activities, there must be evidence of instructions. (For further guidance, see ISCC 202-4, 3.1.3)	Relevant documentation, Interview with responsible member of staff/ workers	X					
08.03.004	Is there 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 chemicals, liquid fuels, lubricants, machines, generators, boilers, pumps, power tools, electrical installations and power lines. Within the risk assessment, risks of transporting, storage, handling and	Complete and up to date risk assessment. Documents, visual inspection of first aid kits and other health, safety and hygiene measures, interview with field manger and workers	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		<p>spillage and disposal shall be included.</p> <p>Check if the health, safety and hygiene policy at least includes the points identified in the risk assessment. Policy measures could include inter alia accident and emergency procedures, hygiene procedures, dealing with any identified risks in the working situation. Check if the policy is made clearly understandable for all workers, reviewed and updated when the risk assessment changes. Check if regarding all implemented health and safety requirements, a warning system including legally permitted sanctions exists for workers who do not apply the health- and safety requirements. Check if complete and maintained first aid kits and procedures (including records and evaluations of accidents) are available according to national regulations and recommendations and if they are accessible at all permanent sites and available for transport to the vicinity of the work. Check if it is ensured that first aid medical services can be provided in case of emergencies. <b>Please ensure that this requirement applies to all owned and leased land belonging to the forest sourcing area.</b> (For further guidance, see ISCC 202-4, 3.2.1)</p>							
08.03.005	Is it ensured that work-related accidents are covered by	Workers who are unable to carry out their regular activities due to an occupational/ work-related	Proof of contracts and if relevant, proof of payment	X					



No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
	contracts or adequate compensation is received?	accident are protected by contract or receive adequate compensation. <b>Please ensure that this requirement applies to all owned and leased land belonging to the forest sourcing area.</b> (For further guidance, see ISCC 202-4, 3.2.2)							
08.03.006	Is it ensured that workers have suitable PPE?	<p>Check if workers (including subcontractors) are equipped with suitable PPE in accordance with legal requirements and/or label instructions or as authorized by a competent authority.</p> <p>Check if complete sets of PPE for certain works (e.g. handling chemical pesticides, working with electric equipment, machinery) 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.</p> <p>If handling or applying toxic substances (such as chemical pesticides) or carrying out other hazardous tasks, ensure that PPE is worn at work.</p> <p>Examples of PPE are chainsaw protective pants and shoes, protective overalls as well as appropriate respiratory, ear and eye protection devices, and facemasks. They should be used where necessary.</p> <p>Check if PPE is regularly cleaned, according to a schedule adapted to the type of use and degree of soiling. Cleaning of the PPE and</p>	Visual inspection: PPE is complete and clean and is used according to requirements/ instructions. Cleaning instructions are available, Interview with field manager and workers	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		equipment should be done separately from private clothing washing; gloves should be washed before removal. Dirty, torn and damaged PPE 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 PPE and equipment, including replacements filters, is stored in a well-ventilated area and physically separate from the chemical pesticides and any other chemicals, which might cause contamination of the clothing or equipment. . <b>Please ensure that this requirement applies to all owned and leased land belonging to the forest sourcing area.</b> (For further guidance, see ISCC 202-4, 3.2.3)							
08.03.007	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 of the chemical pesticides/ fertilizer/ any other chemical storage facilities as well as the treated materials. Check if warning signs have been placed where appropriate. (For further guidance, see ISCC 202-4, 3.2.4)	Visual inspection of the site	X					
08.03.008	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	Visual inspection of the site	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		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. (For further guidance, see ISCC 202-4, 3.2.5)							
08.03.009	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 pesticides/ chemical storage facilities and designated mixing areas. Check if procedures and equipment is available to deal with accidents and spills of chemicals. (For further guidance, see ISCC 202-4, 3.2.6)	On-site inspection, accident procedures and equipment are available (might include e.g. clear overview of responsibilities, contact information in case of emergency, availability of first aid material), interview with responsible member of staff/ workers	X					
	<b>ISCC Principle 4</b>								
08.04.001	Has a self-declaration on good social practice regarding human rights been communicated to the employees and signed by the economic operator and the employees' representative?	Check if the economic operator and the employee's representative have signed and displayed a self-declaration assuring good social practice and human rights of all employees. Check if the self-declaration has been communicated to the workers. The self-declaration must be in language appropriate to workers and surrounding communities. The declaration contains commitment to the ILO core labor standards, respect for living wage, respect for the social environment, respect for legal land titles, sufficient compensation for communities, commitment to solve social conflicts, fair contract farming	Self-declaration is available in appropriate language and complete	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		arrangements and commitment to reduce key economic, environmental and social impacts. (For further guidance, see ISCC 202-4, 4.1.1)							
08.04.002	Is it ensured that all negative environmental, social, economic and cultural impacts are avoided?	<p>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. (For further guidance, see ISCC 202-4, 4.1.2)</p> <p>Where there is an indication found for negative environmental, social and/or cultural impacts in context of the forest sourcing area, 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.</p> <p>If there were negative environmental, social and/or cultural impacts found, 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</p>	<p>Desk-based research, including internet research with the help of identified buzz words in combination with the economic operator (or related System User). Separate interview with management and employees' representatives, if necessary, information from regional administration and NGOs. Report on impact assessment, document check</p> <p>Communication to stakeholders (e.g. via regular meetings, information events, information documents in appropriate language).</p> <p>If indication of negative impacts identified, a participatory social impact assessment or legal compliance assessment shall be in place.</p> <p>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.</p>	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		compensated. (see ISCC 202-4 4.1.2)							
08.04.003	Is adequate information provided to stakeholders on legal, social and environmental issues related to the ISCC requirements?	The information must be presented in an appropriate language and must be accessible to stakeholders. Information can include e.g. management procedures comprising the results of Free Prior and Informed Consent (FPIC) processes, human rights policies, results of participatory social impact and legal compliance assessments, etc. (For further guidance, see ISCC 202-4, 4.1.3)	There are communication channels (written sign or website with the following information: email, cellphone, mailbox) that adequately enable communication between the economic operator 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					
08.04.004	Is it ensured that forest sourcing area residents have access to basic services?	Check if residents at the forest sourcing area have access to clean food storage areas, designated dining areas, hand washing facilities (including soap), safe and portable water, and hygienic toilets. (For further guidance, see ISCC 202-4, 4.1.4)	Visual inspection of respective areas, Interview with responsible member of staff/ workers	X					
08.04.005 BEST PRACTICE	Is it ensured that all children residing onsite at the forest sourcing area have access to quality primary school education?	All children at primary schooling age (according to national legislation) residing on the site 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. (For further guidance, see ISCC 202-4, 4.1.5)	List of all school-aged children, availability of schools, classrooms and transport. Separate interview with field manager and employees' representatives.						

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
08.04.006	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 economic operator 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. (For further guidance, see ISCC 202-4, 4.1.6)	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 field manager and employees' representatives.	X					
08.04.007 BEST PRACTICE	Are local labour tribunals recognised for grievance mechanism?	Local labour tribunals should be recognised by the unit if these are the mechanism chosen by workers for raising grievances. (For further guidance, see ISCC 202-4, 4.1.6)	Acceptance of local labour tribunals as the mechanism for raising grievances by worker. Documentation and relevant evidence showcasing acceptance of this method.						
08.04.008 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. (For further guidance, see ISCC 202-4, 4.1.7)	Separate interview with field manager and employees' representatives.						
08.04.009	Is it ensured that there is no forced labour?	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	Separate interview with field manager and employees' representatives	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		owner or a third party. If workers voluntarily surrender their identity cards to the employer for safekeeping, they shall have unrestricted access to their identity cards. Access must be free of charge and it can be documented. An agreement on the 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. <b>Please ensure that this requirement applies to all owned and leased land belonging to the forest sourcing area.</b> (For further guidance, see ISCC 202-4, 4.2.1)							
08.04.010	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 forest sourcing area. 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	Availability of respective documentation. Separate interview with responsible member of staff/ workers and field manager.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		undertake hazardous work that jeopardizes their health, safety or morals. Check if the area has no forms of slavery or practices similar to slavery, forced or compulsory labour 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. <b>Please ensure that this requirement applies to all owned and leased land belonging to the forest sourcing area.</b> (For further guidance, see ISCC 202-4, 4.2.2)							
08.04.011	Is it ensured that there is no indication of discrimination?	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. (For further guidance, see ISCC 202-4, 4.2.3)	Separate interview with field manager and employees' representatives Document check on equal opportunities policy	X					
08.04.012	Is it ensured that employment conditions comply with equality principles?	Check evidence that the forest sourcing area 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	Separate interview with field manager and employees' representatives	X					



No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		workers receive equal remuneration for work of equal value, equal access to training and benefits and equal opportunities for promotion and for filling all available position. (For further guidance, see ISCC 202-4, 4.2.4)							
08.04.013	Is equal participation in meetings and consultations ensured for minority groups and women?	Women and minority groups should have the possibility to meaningfully participate in meetings and negotiations. In all stakeholder consultation processes, including the FPIC, women and minority groups shall be appropriately included and their voices equally heard and respected. (For further guidance, see ISCC 202-4, 4.2.5)	Interviews with women and minority groups, minutes of meetings, documentation proving participation.	X					
08.04.014 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. (For further guidance, see ISCC 202-4, 4.2.6)	Applicable contract details are available.						
08.04.015	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	Separate interview with field manager and employees' representatives. Workers' interviews with self- selected/anonymous workers	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		should be implemented and communicated to all levels of the work force, contract farmers and service providers. (For further guidance, see ISCC 202-4, 4.2.7)							
08.04.016	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 labour 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. (For further guidance, see ISCC 202-4, 4.2.8)	Control of random samples of contracts. Separate interview with field manager and employees' representatives. If applicable, alternative evidence of a labour relationship.	X					
08.04.017	Is it ensured that the employment conditions of individual workers comply with legal regulations and/or collective bargaining agreements?	Check if employment conditions comply with legal regulations and/or collective bargaining agreements (e.g. on working hours, breaks, rest days, overtime, deductions, sickness, holiday entitlement, paid leave, maternity leave, reasons for dismissal, period of notice, home work, wages etc.). Check if they are documented and available in the languages understood by workers or explained	Random sample of documentation and records. Random samples of pay slips match with working hours and wages. Separate interview with field manager and employees' representatives.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		<p>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</li></ul>							

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		further guidance on the protection of maternity, ILO Convention 183 can be consulted Conditions of employment should follow negotiations with trade unions or similar organisations in case they are available. Check if wages and overtime payment documented on the pay slips are in line with legal regulations (minimum wages) and/or collective bargaining agreements (if 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. (For further guidance, see ISCC 202-4, 4.2.9)							
08.04.018	Is it ensured that the forest sourcing area 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. (For further guidance, see ISCC 202-4, 4.2.10)	Document check (e.g. pay slips) and/ or other evidence possible.	X					
08.04.019	Is it ensured that there is a responsible person to represent the interest of the workers?	In case of a site over 1000ha: An organigram is in place including the named person responsible for the interest of workers. This person shall	Documentation is available and completed. Separate interview with field manager and/or employees' representatives. Workers' interviews	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		be able to represent the interests of the workers and to communicate complaints to the management. (For further guidance, see ISCC 202-4, 4.2.11)	with self- selected/anonymous workers.						
08.04.020 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. (For further guidance, see ISCC 202-4, 4.2.11)	Documentation is available and complete. Separate interview with field manager and employees' representatives. Workers' interviews with self- selected/anonymous workers.						
08.04.021	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. The employment conditions regarding freedom of association and collective bargaining are in accordance with all national and	Separate interview with field 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 elect representatives that can operate without interference or influence by the management, owner or group manager.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		local legislation and ILO Conventions 87 and 98. (For further guidance, see ISCC 202-4, 4.2.12)							
08.04.022	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. (For further guidance, see ISCC 202-4, 4.2.13)	An organigram is in place with a clearly identified person responsible for workers' health, safety and good practices. Workers are clearly aware of who the responsible person for health and safety is.	X					
08.04.23	Is the person responsible for workers' health, safety and good social practice familiar with national regulations and/or collective bargaining agreements?	The responsible person demonstrates awareness and/or access to national regulations and/or collective bargaining agreements concerning: gross and minimum wages, working hours, union membership, anti-discrimination policy, child labour, labour contracts, holiday and maternity leave, medical care and pension/gratuity, and regular two-way communication. (For further guidance, see ISCC 202-4, 4.2.13)	Interview with responsible person for workers' health, safety and good social practice.		X				
08.04.024 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. (For further guidance, see ISCC 202-4, 4.2.14)	Separate interview with field manager and employees' representatives. Reports on the meetings						

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
08.04.025	Are records on all workers and employees available?	Check if records demonstrate an accurate overview of all employees (including seasonal workers and subcontracted workers on the site) 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 last 24 months. (For further guidance, see ISCC 202-4, 4.2.15)	Availability of respective documentation. Separate interview with field manager and employees' representatives.	X					
08.04.026	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. (For further guidance, see ISCC 202-4, 4.2.16)	Random sample of documents on working hours. Separate interview with field manager and employees' representatives.	X					
	<b>ISCC Principle 5</b>								
08.05.001	Is it ensured that there is awareness of, and compliance with, all applicable regional and national laws and ratified international treaties?	The producer can demonstrate awareness of his responsibilities according to the applicable laws. Applicable laws are being complied with. They apply to: (1) National and international protected areas as referred to in Principle 1 (2) Environmental impact assessment (3) Soil conservation and management, soil fertility (relating to e.g. application of fertilizers, manure and chemical pesticides, contamination and accumulation of hazardous substances in soils) (4) Handling of fertilizers and chemical pesticides	Separate interview with field manager and employees' representatives. Relevant documentation available.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		(5) Water conservation and management (relating to e.g. abstraction, use and discharge of irrigation water, protection of water bodies, water quality) (6) Energy use, related emissions and air pollutants (7) Reuse, recycling and disposal of hazardous and non-hazardous wastes (8) Health and safety and rights of workers (9) Rights of permanent and temporary workers (e.g. overtime work, paid holiday-, sick- and parental leave) (10) Rights of local communities and indigenous groups. The company should be familiar with the relevant legislation and should remain informed on changes in legislation. (For further guidance, see ISCC 202-4, 5.1)							
08.05.002	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 site. Awareness for the topic should be raised in e.g. trainings. (For further guidance, see ISCC 202-4, 5.2)	A written and signed statement not to offer or accept bribes or engage in any other form of corruption confirmed by every forest sourcing area.	X					
08.05.003	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 FMU 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 business by a government official, representative of a political party or	Relevant documentation available, compulsory communication with ISCC on the matter if any potential conflict of interest is identified	X					



No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		an ISCC worker are declared to ISCC prior to any business relationship with ISCC being entered into. (For further guidance, see ISCC 202-4, 5.3)							
	<b>ISCC Principle 6</b>								
08.06.001	Is it ensured that basic economic documentation are available?	Records shall be kept with respect to yields, costs, income and profitability of the site. (For further guidance, see ISCC 202-4, 6.1.1)	Relevant documentation available	X					
08.06.002	Is it ensured that a business plan that reflects a commitment to long-term economic viability is available?	A business plan is in place. 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. (For further guidance, see ISCC 202-4, 6.1.2)	Business plan available. A business plan is applicable to a single site or a group. Small-scale forests in lower income countries should at least be able to explain verbally how their activities contribute to the long-term economic viability. Small-scale forests in lower income countries should at least be able to explain verbally how their activities contribute to the long-term economic viability of their forest and operationalize the measures described in the business plan step-by-step.	X					
08.06.003	Are the measures described in the updated plan integrated into the overall business planning and operationalised step-by-step?	A business plan in place and implemented. 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 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	The updated business plan considers social and environmental principles as well as risk mitigation strategies related to potential impacts on the production system due to the changing climate as well as potential improvement measures. There are clear operational steps for implementation of the. business plan.		X				

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		business planning and be operationalised step-by-step. (For further guidance, see ISCC 202-4, 6.1.2)							
08.06.004	Is it ensured that a recording system is established for each unit of production/harvest?	Check if a recording system is established for each unit of harvest. These records must be kept in an ordered and up-to-date condition for at least 3 years. Current records must provide a history of biomass production of all production areas. (For further guidance, see ISCC 202-4, 6.2.1)	Harvest reports, Management plan	X					
08.06.005	Does a commitment of 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. (For further guidance, see ISCC 202-4, 6.2.2)	Management reports, discussion with field managers and employees			X			
08.06.006	Is it ensured that in case of the engagement of subcontractors they must comply fully with the ISCC standard and provide the respective documentation and information?	Relevant subcontractors are enterprises that work on behalf of the producer (e.g. seeding, fertilizing, pest control, harvesting). Relevant subcontractors must be regarded in the audit. The economic operator must provide evidence of respective contracts with the subcontractor ensuring	Contracts with subcontractors and all relevant documents are available Documentation is available with economic operator.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		that the auditor gets access to relevant information. The economic operator must also accept that ISCC recognized auditors are allowed to verify the assessments through a physical inspection where there is doubt. The economic operator is responsible for observance of the control points applicable to the tasks performed by the subcontractor by checking and signing the assessment of the subcontractor for each task and season contracted. (see ISCC 202-2 6.2.3)							
<b>07.02. Traceability (relevant for main and sample audits)</b>									
07.02.001	Are contracts available with all First Gathering Points to which sustainable biomass will be or was delivered?	Check contracts for reliability and completeness	Contracts are available.	X					
07.02.002	Is the copy of the signed self-declaration available (only relevant for sample audits)?	Check self-declaration for reliability and signature	Copy of signed self-declaration is available	X					
07.02.003	Are weighbridge protocols of delivered biomass for each truck/tractor as received from First Gathering Points (according to ISCC EU System Document 203 "Traceability and Chain of Custody") available?	Check weighbridge protocols, look up requirements according to ISCC System Basic 203	Protocols are available.	X					
07.02.004	If subcontractors are used( e.g. for spraying, harvesting, etc.), are contracts available?	If there are subcontractors check contracts for reliability and completeness. Additionally, subcontractors have to be checked. If no subcontractors are being used conformity shall be marked with "yes".	Contracts are available and subcontractors were positively checked	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
07.02.005	Plausibility check: Is the amount of wood delivered as sustainable consistent with the size of the forest area and yield per year?	Verify the amount of wood delivered as sustainable with the respective forest areas and yield per year.	Reports on outgoing material, delivery notes, field records etc.	X					
07.02.006	Do the delivery notes or sustainability declarations for outgoing sustainable material comply with the ISCC requirements? Is the information consistent with information in the reporting system?	Verify whether the delivery notes or sustainability declarations contain all required information according to ISCC EU Document 203 "Traceability and Chain of Custody" (for ISCC PLUS see additionally the ISCC PLUS System Document). In addition, the most recent versions of the ISCC Sustainability Declaration templates (separate various templates are provided on the ISCC website) can be used as reference to verify compliance. Note: The sample of sustainability declarations /proofs of sustainability/delivery notes checked shall consist of random and risk-based samples.	Delivery notes, weighbridge tickets, sustainability declarations, proofs of sustainability for outgoing sustainable material, reporting system	X			<b>Indicate uniquely which delivery notes, sustainability declarations or proofs of sustainability have been verified during the audit (e.g. statement of unique document number and date):</b>		
07.02.007	For main audits: Is it ensured, that outgoing deliveries of sustainable material are covered by the validity period of the operational units' certificate?	Compare the "oldest" and the "most recent" delivery note with the validity period of the certificate of the operational unit? Verify if all deliveries of sustainable material have been covered by a valid certificate.	Delivery documents, certificate, Proofs of sustainability, sustainability declarations	X					
07.02.008	For main audits: Is it ensured, that for one batch of sustainable material not more than one sustainability declaration is issued?	Verify that not more than one sustainability declaration has been issued for one batch of outgoing material.	Sustainability declarations, Delivery notes, Collection reports	X					
07.02.009	For main audits: If cross-checking of sustainability claims was applied in the framework of the audit, has the cross-checking of	Upon request by the Certification Body, the System User shall be obliged to immediately enable the cross-checking of the accuracy of	Sustainability declarations, delivery documents, relevant correspondence (e.g. emails)	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
	documents confirmed that sustainability declarations were issued accurately?	sustainability claims. This includes the evidence for individual deliveries of sustainable material, such as sustainability declarations or delivery documents, received from suppliers or sellers, subcontractors and provided to recipients or buyers. The Certification Body is entitled to request the corresponding evidence directly from the suppliers or sellers, subcontractors and from the recipients or buyers of the System User. See ISCC EU Document 201 "System Basics" chapter 4.2.2 for further information.							
07.02.010	For main audits: If sustainability declarations are issued or transferred within (electronic traceability databases) is ensured that the amounts in the database are backed with respective documentation?	Check the accounts of electronic databases used. Verify if the amounts handled within such databases are backed by respective documentation (e.g. delivery documents, contracts, etc.).	Database accounts, contracts, delivery documents	X					
07.02.011	For main audits: In case traceability databases are used, is ensured that the amounts put into the databases are correct and that batches are not sold double (e.g. with electronic sustainability declaration and an additional paper document)?	Check all relevant database accounts. Compare the amounts in the database with the amounts produced, the amounts sold and (if applicable) the mass balance.	Database accounts, production reports, delivery documents, sustainability declarations						
07.02.012	For main audits: ISCC EU: Are the data entries in the Union database accurate and consistent with the audited data?	The Union database put in place by the European Commission shall ensure the tracing of liquid and gaseous transport fuels that are eligible for being counted towards the share of renewable energy in the transport sector in any Member State. Economic operators are	Data entries in the Union database, audited data	X			<b>Indicate deviations between data registered in the Union database and the audited data</b>		

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		<p>required to correctly enter the relevant information into this database.</p> <p>Verify that the information entered into the database is accurate and consistent with the audited data, i.e. if the correspond with the figures in the quantity bookkeeping, on sustainability declarations and other relevant documentation.</p> <p>Note: Any deviations between data that was registered in the Union database and the respective data from the documentation of the system user shall be flagged in the audit report and to the ISCC when submitting the certification documents. Such discrepancies may be considered a major non-conformities identified in the audit report and may trigger a suspension of the certificate of the economic operator.</p>							
07.02.013	ISCC PLUS deliveries of biomass and biofuels to Japan: Do the outgoing delivery notes or sustainability declarations contain the specific information on the GHG emissions?	<p>For deliveries to Japan under ISCC PLUS specific information on GHG emissions are requested. It is not necessary to apply the add-on "GHG emissions".</p> <p>1) For deliveries of sugar cane and sugar cane based ethanol from Brazil</p> <ul style="list-style-type: none"> <li>• Statement: "Use of Japanese default value for Brazilian ethanol (sugar cane)"</li> <li>• Statement: el = 0 (zero)</li> </ul> <p>2) For deliveries of corn and corn based ethanol from the U.S.</p> <ul style="list-style-type: none"> <li>• Statement: "Use of Japanese default value for U.S. ethanol (sugar corn)"</li> </ul>	Delivery notes, sustainability declarations, proofs of sustainability for incoming sustainable material, reporting system	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		<ul style="list-style-type: none"> <li>Statement: el = 0 (zero)</li> </ul>							
<b>07.03. Greenhouse Gas Emissions (relevant for main and sample audits)</b>									
07.03.001	If the farmer applied the total default value for cultivation (eec), is the application of the total default value in line with the RED III and ISCC requirements?	Verify whether the farmer fits into the category from which the default value was chosen. Verify that a default value available in the RED III for the respective raw material. Verify that the total default value achieves the minimum GHG savings.	Documentation GHG value, region of cultivation. Compare with the RED III values	X					
07.03.002	If the farmer applied the disaggregated default value for cultivation (eec), is the application of the disaggregated default value in line with the RED III and ISCC requirements?	Verify whether the farmer fits into the category from which the default value was chosen and if a disaggregated default value is available in the RED III for the respective raw material.	Documentation GHG value, region of cultivation. Compare with the RED III values	X					
07.03.004	In case actual GHG values have been calculated, is the individual calculation of GHG emissions of cultivation up to date?	Verify the time frame, for which all data has been gathered and for which GHG calculation has been concluded. Please note that GHG calculation and respective data shall be up to date and must be based on previous cultivation period/ previous calendar or financial year. In case of group certification, the calculation shall preferably be hold at the central office or the first gathering point for a pre-verification of the calculation methodology.		X			<b>Please indicate for which period the GHG calculation has been conducted:</b>		
07.03.005	Emissions of cultivation (eec): Has the data basis for GHG calculation of cultivation been determined correctly for the calculation period? Have the GHG emissions of the cultivation been calculated correctly? Do	The GHG emission formula for extraction or cultivation of raw materials eec includes all emissions (EM) from the extraction or cultivation process itself; including emissions from the collection, drying and storage of raw materials, from	Reports on incoming and outgoing material, field records, delivery notes, flow meters, invoices, documentation on fertilization etc. - Documentation of information, sources and publication date as far as the data is from literature sources.	X					

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
	the emission factors from databases and literature comply with the ISCC requirements?	<p>waste and leakages, and from the production of chemicals or products used in extraction or cultivation. The capture of CO<sub>2</sub> in the cultivation of raw materials is excluded.</p> <p>Verify if the following data have been collected on-site and have been correctly applied; verification of data plausibility; verification whether further inputs and outputs do exist:</p> <ul style="list-style-type: none"> <li>• Calculation period</li> <li>• Amount and type of raw material (yield per hectare and year; if drying takes place mass of dried main product</li> <li>• Amount of seeds in kg per ha and year</li> <li>• Amount of mineral fertilizers: P<sub>2</sub>O<sub>5</sub>-, K<sub>2</sub>O-, CaO- and N-fertilizer in kg nutrient per ha and year (e.g. kg N/(ha*yr))</li> <li>• Amount of organic N fertilizers in kg N/(ha*yr)</li> <li>• Amount of crop residues in kg N/(ha*yr)</li> <li>• Amount and type of used pesticides in kg active ingredient per hectare and year</li> <li>• Diesel consumption per year and hectare</li> <li>• Electricity consumption (kWh per hectare and year) and source of electricity</li> <li>• Moisture content per ton delivered raw material in percentage</li> </ul> <p>Emission factors for seed in kgCO<sub>2</sub>e/kg seed</p>	<p>- Transparent documentation of sources, method of analysis, official statements of laboratory and year of analysis if individual determined data is used.</p> <p>Transparent documentation of calculation, formulas, all input data and results.</p> <p>- For N<sub>2</sub>O-Field emissions: "Annotated example of a GHG calculation using the EU RED III methodology"</p> <p>For emission factors the following sources can be used:</p> <ul style="list-style-type: none"> <li>• Standard Values for Emission Factors as available on European Commission Transparency Platform for Biofuels.</li> <li>• ISCC EU System Document 205</li> <li>• Alternative sources. The use of alternative values must be duly justified. In case alternative values are chosen, this must be flagged up in the documentation of the calculations in order to facilitate the verification by auditors. In case of individual calculation of emission factors: Calculation</li> </ul>						



No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		<p>Emission factors for mineral fertilizers reflecting the emissions of producing, extracting and processing of the fertilizers in kg CO<sub>2</sub>e/kg nutrient (to be applied for P<sub>2</sub>O<sub>5</sub>-, K<sub>2</sub>O-, CaO- and mineral N-fertilizer; for N-fertilizer referred to as EF<sub>production</sub>, for other fertilizers referred to as EF)</p> <ul style="list-style-type: none"> <li>• Emission factor for field emissions of all N-fertilizers including mineral and organic N-fertilizer and crop residues in kg CO<sub>2</sub>e/kg N (EF<sub>field</sub>)</li> <li>• Are the emissions from fertilizer acidification accounted for correctly?</li> <li>• Have emissions from potential fertiliser use been accounted for?</li> <li>• Emission factors for pesticides in kgCO<sub>2</sub>e/kg active ingredient</li> <li>• Emission factors for diesel, electricity or other energy source</li> </ul> <p>Data shall be based on ISCC 205 or other official sources (e.g. Ecoinvent, etc.) if available. If not available it shall be based on other literature sources. If no literature available at all: laboratory analysis or individual calculation might be possible if methodology complies with RED III methodology and is verifiable. In this case, duty justification and flagging in documentation required.</p> <p>Verify whether the calculation of GHG emissions was conducted according to the methodology of ISCC 205 taking into account all relevant inputs.</p> <p>Consider especially if for N-fertilizers (mineral and organic) and crop</p>							

No.	Requirements	Verification guidance	Evidence/ Documents	Category			Findings	Conformity	
				IM	ST	MT		Yes	No
		residues the N <sub>2</sub> O-field emission have been included in the calculation via an actual calculation or alternatively the DDV for N <sub>2</sub> O soil emissions only can be used.							
07.03.007	Were net GHG emissions from land use change (el) calculated according to the respective formula? (only relevant if 00.07.06 was answered with yes)	<p>Verify if the calculation of GHG emissions from land use change took place according to the respective formula and all relevant inputs have been taken into account, in particular:</p> <ul style="list-style-type: none"> <li>- Carbon stock of reference area per hectare</li> <li>- Carbon stock of cultivation area per hectare</li> <li>- Yield per hectare and year</li> <li>- Potential deduction of the bonus from restored severely degraded land "-eB" of 29 g CO<sub>2</sub> eq/MJ</li> </ul> <p>Verify if all inputs for the single factors of the formula are documented and verifiable. Verify if all inputs and results available in the required units.</p>	Transparent documentation of the calculation and documentation of results and of input data. ISCC 205 chapter 4.3.2	X			<b>Please indicate, if any land use change (not violating ISCC Principle 1) took place:</b>		
07.03.009	Has the correct value been passed to the recipient of the raw material in the last year?	GHG value passed to recipient included all relevant emissions. Verify whether the correct value was provided in kg CO <sub>2</sub> e/ dry-ton of raw material on the sustainability declaration.	Delivery notes, sustainability declarations to the recipient, internal reporting For the calculation of kg CO <sub>2</sub> e emissions per ton of dry product through moisture content, refer to ISCC EU System document 205	X					

ISCC EU and ISCC PLUS Audit Procedure	Chain of Custody	Chapter No. 7:	Best Practices, Non-conformities and measures
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Voluntary Improvement Measures and Best Practices						
No.	No. of Requirements	Finding	Voluntary Improvement Measure	Fully Implemented	Partially Implemented	Not (yet) Implemented
1						
2						
3						
Remarks, observations of best practices and suggestions for voluntary improvement (Voluntary information, will also be included in the Summary Audit Report)						

Mandatory Improvement Measures									
No.	No. of Requirement	Non-Conformity/ Finding	Category of non-conformity/finding <sup>8</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>8</sup> Please see ISCC System Document 102 „Governance“ (chapter 10) for further information on non-conformities and sanctions



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ng the client also confirms that the ISCC  
terms of use are accepted)