ISCC Japan FIT Audit Procedure for Chain of Custody				
No.	**Chapter**	**Remarks**	**Risk level**	**Audit intensity**
0.	Basic data	Basic data of the operational unit to be audited	Not applicable	
1.	Management system	Risk assessment according to ISCC 102 and 204	Not applicable	
2.	Traceability	The risk of a flawed documentation has to be evaluated. The risk level determines the audit intensity	High	The documents of three successive months should be checked completely
			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 Emissions	Application of default values, disaggregated default values or actual values	Not applicable	Mandatory
4.	List of Best Practices, Non-conformities and Measures	Defined list of all points marked "no" in the column "Conformity"	Not applicable	

Please read the guidelines carefully before completing the audit procedures!

- The Japanese Ministry of Trade and Industry (METI) has recognized the ISCC Japan FIT schemes for certifying sustainable material eligible under the FIT system and the supply chains up to and including power plants. METI operates the Japan FIT scheme that obligates electricity producers in Japan to purchase power from renewable sources, including biomass.
- ISCC provides audit procedures which are based on the ISCC Japan FIT System Document 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. For certification it is mandatory to use the audit procedures when conducting audits under the ISCC Japan FIT scheme
- System Users can use the audit procedures to conduct their internal assessments, for internal trainings, and to prepare for an audit. The application of the audit procedures for such purposes is voluntary but recommended
- Each requirement is complemented by verification guidance information and information on what evidence may be provided
- Questions and requirements that were added or adjusted are marked as such. Minor amendments, e.g. change of order, corrections of phrasings and spelling mistakes, are not listed
- For biomass power plants approved by METI before 31st March 2022, the supply chain elements (except power plants) must comply with all relevant ISCC Japan FIT requirements, except for the GHG emission savings requirements which is voluntary
- For biomass power plants approved by METI after 1st April 2022, the supply chain elements including power plants must comply with all relevant ISCC Japan FIT requirements including the GHG emissions saving requirements. Please note that a grace period until 1st April 2026 is in place until which determination of the GHG emissions savings is voluntary
- The application of default values will also become possible
- This template contains certification requirements for Points of Origins, First Gathering Points, Central Offices, Collecting Points, Processing Units Logistic Centres, Warehouses, Traders and power plants (energy producers). The procedure is also applicable for sample audits of points of origin, storage facilities and dependent collecting points

- Depending on the type of operational unit audited, some (sub-)chapters are not or only partly relevant. This is clearly marked in the headline of each sub-chapter
- If a requirement is not applicable for a specific audit, it must not be answered (can be marked as not applicable)
- For relevant requirements, the conformity has to be marked with "yes" (conformity) or "no" (non-conformity). If indicated, detailed information must be provided in the column "finding"
- Every "no" must be explained in the column "findings" and requires the definition of corrective measures (chapter 6)
- Every chapter and requirement has a unique number (due to technical reasons the numbering may not be continuous)
- Reference to ISCC documents always refer to the latest version that is available on the ISCC website
- If a question requires the statement of sustainable materials, the wording of the ISCC Japan FIT List of Material must be applied
- Information requirements in the chapter "Basic Data" marked with an asterisk (*) are not relevant for sample audits

00.	Basic Data		
00.00.	**Certification Body**		
00.00.001	Name of Certification Body		
00.01.	**Operational Unit**		
00.01.001	Company Name		
00.01.002	Street		
00.01.003	Street Number		
00.01.004	Postal Code		
00.01.005	Place		
00.01.006	Country		
00.01.007	Geo Coordinates: Latitude in decimal degrees	(Example: 50.941218)	
00.01.008	Geo Coordinates: Longitude in decimal degrees	(Example: 6.958337)	
00.01.009 (adjusted)	ISCC System[1]	☐ ISCC Japan FIT	
00.01.010 (adjusted)	ISCC Contact Person 1: Salutation*[2]		
00.01.011 (adjusted)	ISCC Contact Person 1: Last Name*		
00.01.012 (adjusted)	ISCC Contact Person 1: First Name*		
00.01.013 (adjusted)	ISCC Contact Person 1: Phone*		
00.01.014 (adjusted)	ISCC Contact Person 1: E-Mail*		
00.01.015 (added)	Is there a second ISCC contact person in the company? If yes, please provide the details below	☐ yes ☐ no	
00.01.016 (added)	ISCC Contact Person 2: Salutation*		
00.01.017 (added)	ISCC Contact Person 2: Las Name*		
00.01.018 (added)	ISCC Contact Person 2: First Name*		
00.01.019 (added)	ISCC Contact Person 2: Phone*		
00.01.020 (added)	ISCC Contact Person 2: E-Mail*		
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	☐ First Gathering Point ☐ Logistic Centre ☐ Trader ☐ Collecting Point ☐ Warehouse ☐ Point of Origin	☐ Central Office (Group of Farms/Plantations) ☐ Central Office (Group of Points of Origin) ☐ Processing Unit ☐ Trader with storage ☐ Dependent Collecting point

[1] This applies to the currently applicable versions of the System Documents as available on the ISCC Website
* Only relevant for main audits. Information requirements in the chapter "Basic Data" marked with an asterisk (*) are not relevant for sample audits
[2] 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

		☐ Farm/Plantation	
00.01.023	Is the Operational unit certified individually or audited as a part of a sample?	☐ Individually certified ☐ audited as a part of a sample as a storage facility, point of origin, farm/plantation, or dependent collecting point	
00.01.024	ISCC Registration Number		
00.01.025	Recertification*	☐ yes ☐ no	
00.01.026	Year of initial ISCC certification*		
00.01.027	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.*		€
00.01.028 (added)	Which certification scope(s) were dropped compared to the previous certification period?	☐ First Gathering Point ☐ Point of Origin ☐ Logistic Centre ☐ Trader ☐ Collecting Point ☐ Warehouse ☐ Central Office (Group of Farms/Plantations) ☐ Central Office (Group of Points of Origin) ☐ Processing Unit ☐ Trader with storage ☐ Final Product Refinement	
00.01.029 (added)	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.	
00.01.030 (added)	Is this invoicing contact the same as the company contact details above?*		
00.01.031 (added)	Invoicing contact: Company name*		
00.01.032 (added)	Invoicing contact: Street*		
00.01.033 (added)	Invoicing contact: Street no.*		
00.01.034 (added)	Invoicing contact: City, place*		
00.01.035 (added)	Invoicing contact: Postal code*		

00.01.036 (added)	Invoicing contact: Country*	
00.01.037 (added)	Invoicing contact: Company VAT*	Write NA if the invoicing company is not based in the EU. Value-added tax number. Relevant for EU-based companies handling invoicing. 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.
00.01.038 (added)	Invoicing contact person: Salutation*	
00.01.039 (added)	Invoicing contact: First name*	
00.01.040 (added)	Invoicing contact: Family name*	
00.01.041 (added)	Invoicing contact: Email*	
00.01.042 (added)	Invoicing contact: Phone number (office)*	Including country code.
00.01.043 (added)	Additional email address for processing invoices*	Write NA if the company has no extra email account for receiving invoices
00.01.044 (added)	Indicate the time period for the reporting of materials declared as sustainable within the last certification period (basis for quantity-dependent fees calculation and invoicing, please see guidance for clarification)*	DD.MM.YYYY – DD.MM.YYYY
00.02.	**Audit Specific Data**	
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	☐ On-site ☐ On-site at the address where the daily operations take place (only applicable for traders/traders with storage) ☐ Remote
00.02.004	Date of the Audit	
00.02.005 (adjusted)	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?	☐ yes ☐ 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?	☐ Total default value ☐ Disaggregated default value ☐ Actual GHG value
00.02.010	Name of GHG expert (in case of an individual GHG calculation):*	
00.02.011	Sustainable input material(s)*	
00.02.012	Total amount of sustainable input material (in mt)	
00.02.013	Raw materials with country of origin:	

00.02.014 (adjusted)	Sustainable output material(s) (according to the ISCC Japan FIT list of materials)[3]	
00.02.015	Are other sustainability certification system(s) with comparable scopes used?	☐ yes ☐ no
00.02.016	If other sustainability certification systems are used, specify which other systems are used	
00.02.017 (added)	Assurance level of the audit*[4]	☐ Limited assurance ☐ Reasonable assurance
00.02.018	Overall risk level applied during the audit (risk level regarding documentation and sampling)*	☐ Regular (risk level 1.0) ☐ Medium (risk level 1.5) ☐ High (risk level 2.0)
00.02.019	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"*	
00.02.020	Tools and information sources used to determine risk factor*	
00.02.021	Risk level applied regarding a flawed documentation of the operational unit (i.e. risk level for traceability).	☐ Regular (risk level 1.0) ☐ Medium (risk level 1.5) ☐ High (risk level 2.0)
00.02.022	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"	
00.02.023	Chain of Custody option applied	☐ Identity Preserved (IP) ☐ Segregation
00.02.024	Are electronic traceability databases used?	☐ yes ☐ no
00.02.025	Are internal (on-site) or external (different address) storage facilities (e.g. warehouses, tank terminals, etc.) used to store sustainable material?*	☐ yes: internal storage facilities ☐ yes: external storage facilities ☐ no storage facilities
00.02.026	If external storage facilities are used, please indicate if they are covered by individual or group certification* (A list of all external storage facilities including address data (and certificate number if individually certified) must be provided to ISCC.)	☐ All external storage facilities are certified ☐ One or more storage facilities are not certified
00.02.027	Please indicate the number of non-certified storage facilities*	

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

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

00.02.028	What is the risk level applied for the sampling of storage facilities with regard to the compliance of the relevant ISCC requirements?*[5]	☐ Regular (risk level 1.0) ☐ Medium (risk level 1.5) ☐ High (risk level 2.0)
00.02.029	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")*	
00.02.030	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)*	
00.02.031	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.	☐ yes ☐ no
00.03.	**Collecting Point, Central Office (Group certification of Points of Origin) and Dependent Collecting Point (not considered as main audit)**	
00.03.001 (added)	From what category of Point of Origin are waste and processing residues collected?	☐ Palm Oil Mill ☐ Refinery ☐ Plantation ☐ Company or Business (industrial operations, e.g. sugar mills) ☐ Public or Communal Collection Sites
00.03.002 (added)	If waste and residues are collected from companies or businesses, please specify the type of operation (e.g. restaurant, animal rendering plant, waste management company, etc.)	
00.03.003 (adjusted)	Indicate the total number of points of origin that have signed the ISCC self-declaration during the 12-month period prior to the certification audit (at least one signed self-declaration must be in place).*	
00.03.004	Indicate the total number of ISCC points of origin that are relevant for sample audits (i.e. points of origins generating more than 10 metric tons of waste and residues per month and have signed the ISCC self-declaration during the 12-month period prior to the certification audit or public containers	
00.03.005	What is the risk level with respect to the intentional production and/or a false declaration of waste and residues (risk that products are falsely claimed to be waste and residues?	☐ Regular (risk level 1.0) ☐ Medium (risk level 1.5) ☐ High (risk level 2.0)
00.03.006	Please indicate how the ISCC criteria to determine the risk level have been applied (in accordance with the general requirements and non-exhaustive lists of risk indicators in ISCC EU Document 204 "Risk Management")*	
00.03.007	How many points of origin have been audited based on a sample? (if applicable)*	
00.03.008	Are dependent collecting points used to collect sustainable material?* (A list of all dependent collecting points including address data must be provided to ISCC.)	☐ yes ☐ no
00.03.009	Indicate the total number of dependent collecting points used.* (A list of all dependent collecting points including address data must be provided to ISCC.)	

[5] ISCC EU: For external storage facilities used by collecting points and central offices for waste and residues sampling is not possible. For those cases, please answer the questions in section 00.03.

00.03.010	What is the risk level applied for the auditing of dependent collecting points with regard to the compliance of the relevant ISCC requirements?*		☐ Regular (risk level 1.0) ☐ Medium (risk level 1.5) ☐ High (risk level 2.0)		
00.03.011	Please indicate how the ISCC criteria to determine the risk-level of the dependent collecting points have been applied (in accordance with ISCC EU Document 204 "Risk Management")*				
00.03.012	How many dependent collecting points have been audited based on a sample?*				
00.03.013	Material claimed as sustainable under ISCC collected during the previous certification period:*				
	Sustainable material collected during the previous certification period	Country/countries of origin		Amount per incoming sustainable material	
-					mt
-					mt
-					mt
-					mt
-					mt
00.03.012	Total amount of sustainable input material collected from points of origin under the ISCC self-declaration*				
00.03.013	Outgoing materials claimed as sustainable under ISCC during previous certification period:*				
-	Outgoing materials claimed as sustainable under ISCC during previous certification period			Amount per outgoing sustainable material in previous certification period	
-					mt
-					mt
-					mt
-					mt
-					mt
-					mt
-					mt
(added)	Total amount of outgoing material declared as sustainable under each ISCC System during the indicated period.[6]				

[6] 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.

-	ISCC System	Total Amount		Amount in words	Start of period	End of Period
00.03.014 (adjusted)	ISCC Japan FIT		mt			

00.04	**Points of Origin**				
00.04.001	Category of Point of Origin	☐ Palm Oil Mill ☐ Plantation ☐ Company or Business (industrial operations, e.g. sugar mills) ☐ Public or Communal Collection Sites ☐ Refinery[7]			
00.04.002 (added)	If the Point of Origin is a company or business or refinery, please specify the type of operation (e.g. restaurant, animal rendering plant, oil refinery etc.)				
00.04.003 (added)	Has the auditor verified that the Operational unit is not included in the list of Points of Origin excluded from certification as published on the ISCC website?	☐ yes ☐ no			
00.04.004	What type of waste or residue is generated by the point of origin?[8] (Verify how the material is declared on delivery documents or waste transfer notes and if this is plausible).				
00.04.005	Information on outgoing materials claimed as sustainable under ISCC during previous certification period:*				
-	List of materials claimed as sustainable under ISCC during previous certification period		Amount per outgoing sustainable material in previous certification period		
-				mt	
-				mt	
-				mt	
-				mt	
-				mt	
	Total amount of outgoing material declared as sustainable under ISCC during the indicated period.[9]				
-	Total amount	Amount in words	Start of period	End of period	
	mt				
	mt				

[7] A refinery is a production facility that converts/refines input materials into intermediate and/or end products (e.g. bio-oil refinery, edible oil refinery, sugar refinery).
[8] The material should reflect the wording of the List of Eligible Materials for ISCC Japan FIT.
[9] 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.

00.05.	Processing Units						
00.05.001 (adjusted)	Specify the Type of Processing Unit			☐ Oil Mill ☐ Refinery ☐ Treatment Plant (waste/residues) ☐ Energy Producer (installation producing electricity) ☐ Other – Please specify:			
00.05.002	Is the processing unit used by the feedstock owner under a tolling agreement?			☐ yes ☐ no			
00.05.003	If the previous question was answered with "yes", please provide the legal name and address of the processing unit.						
00.05.004	Indicate the production capacity per year for all main products (sustainable and non-sustainable). The capacity should be listed separately for each processing unit type. Please indicate the production capacity for liquid and solid products in metric tons per year and for gaseous products in m3 per year.						
00.05.005	Is the Processing Unit the producer of the final product (i.e. no further processing required)?			☐ yes ☐ no			
00.05.006	What type of GHG information is received for the incoming sustainable material (multiple choice possible)?			☐ Total default value ☐ Disaggregated default value ☐ Actual GHG value			
00.05.007	Are methane capture devices in place (e.g. in case of palm oil mills)?			☐ yes ☐ no			
00.05.008	Specify the material (feedstock specific) to be produced in the next certification period						
	Input Material	Output Material	GHG option. Indicate the option according to question 00.05.08	Processing emission value in kg **CO2eq/dry-ton**	Total GHG emission value in **gCO2eq/MJ**. Only relevant for final fuels.	GHG emission savings (%)	
00.05.009	Incoming and outgoing material declared as sustainable under ISCC since the previous certification audit:						

-	Material received as sustainable		Amount per incoming sustainable material		Material declared as sustainable	Amount per outgoing sustainable material		
-				mt			mt	
-				mt			mt	
-				mt			mt	
-				mt			mt	

-				mt			mt	
-	Total amount of outgoing material declared as sustainable under each ISCC System during the indicated period[Error! Bookmark not defined.]							
-	ISCC System	Total Amount		Amount in words		Start of period	End of Period	
00.05.010 (adjusted)	ISCC Japan FIT		mt					
00.05.011	Have Carbon Capture and Storage (CCS) and/or Carbon Capture and Replacement (CCR) been applied?				☐ Carbon Capture and Storage (CCS) has been applied ☐ Carbon Capture and Replacement (CCR) has been applied ☐ No			
00.06.	**First Gathering Point and Central Office (Group certification of Farms/Plantations)**							
00.06.001	Indicate the total number of farms/plantations (including smallholders) that have signed the ISCC self-declaration during the 12-month period prior to the date of the certification audit (i.e. ISCC compliant). (A list of all farms/plantations including address data and, if possible, geo coordinates must be provided to ISCC.)							
00.06.002	Specify the type of ISCC compliant agricultural producer(s) supplying sustainable biomass.				☐ Smallholders ☐ Individual Farms ☐ Plantations			
00.06.003	Indicate the total number of ISCC compliant smallholders.							
00.06.004	Indicate the total number of ISCC compliant individual farms.							
00.06.005	Indicate the total number of ISCC compliant plantations.							
00.06.006	What is the risk level with respect to potential violations of the ISCC requirements for the sustainable production of biomass (in particular the risk of violations against ISCC Japan FIT requirements on Environmental Protection – see "ISCC Japan FIT Principles&Criteria")?				☐ Regular (risk level 1.0) ☐ Medium (risk level 1.5) ☐ High (risk level 2.0)			
00.06.007	Please indicate how the ISCC criteria to determine the risk-level of the farm/ plantation have been applied, with regard to the (non-exhaustive) list of general risks and indicators for farms and plantations as referred to in ISCC EU Document 204 "Risk Management" for each of the respective ISCC Japan FIT Principles and Criteria.							
00.06.008	How many smallholders have been audited based on a sample?							
00.06.009	How many individual farms have been audited based on a sample?							
00.06.010	How many plantations have been audited based on a sample?							
00.06.011	In case land use change (LUC) after 1st January 2008 was detected for any farms/plantation (including smallholders) that have signed the ISCC self-declaration during the 12-month period prior to the date of the certification audit: Has the auditor completed a separate ISCC Template for a LUC Statement and Biodiversity Assessment (available on the ISCC website) for each applicable farm/plantation (including smallholders)? (If "yes" all LUC statements must be provided to ISCC together with the certification documents)				☐ yes ☐ No LUC was detected			
00.06.012	Specify the total agricultural area of all ISCC Japan FIT compliant smallholders.				☐ 1-500ha ☐ 500-5.000ha			

					☐ 5.000-20.000ha ☐ >20.000					
00.06.013	Specify the total agricultural area of all ISCC Japan FIT compliant individual farms.				☐ 1-500ha ☐ 500-5.000ha ☐ 5.000-20.000ha ☐ >20.000ha					
00.06.014	Specify the total agricultural area of all ISCC Japan FIT compliant plantations.				☐ 1-500ha ☐ 500-5.000ha ☐ 5.000-20.000ha ☐ >20.000ha					
00.06.015	Biomass received as sustainable under ISCC Japan FIT from farms/plantations since the previous certification audit:									
-	Incoming sustainable biomass	Main crop			Country of origin	Total field size per biomass		Amount per biomass		
-		☐					ha		mt	
-		☐					ha		mt	
-		☐					ha		mt	
-		☐					ha		mt	
-		☐					ha		mt	
00.06.016	Indicate the total amount of sustainable biomass received from farms/plantations under the ISCC Japan FIT self-declaration.									
00.06.017	Biomass supplied as sustainable under ISCC Japan FIT since the previous certification audit:									
-	Biomass supplied as sustainable during previous certification period							Amount per biomass		
-									mt	
-									mt	
-									mt	
-									mt	
	Total amount of outgoing material declared as sustainable under ISCC Japan FIT during the indicated period[Error! Bookmark not defined.].									
-	ISCC System	Total Amount		Amount in words		Start of period		End of Period		
00.06.018 (adjusted)	ISCC Japan FIT		mt							
00.08.	**Trader, Trader with storage, Logistic Center, Warehouse**									
00.08.001	Information on material claimed as sustainable under ISCC received (i.e. bought by paper traders) since the previous certification audit:									
-	Materials received as sustainable (incoming)							Amount per sustainable material received		
-									mt	

-						mt
-						mt
-						mt
-						mt
00.08.002	Materials declared as sustainable under since the previous certification audit:					
-	Materials declared as sustainable (outgoing)				Amount per outgoing sustainable materials	
-						mt
-						mt
-						mt
-						mt
-						mt
00.08.003	Please indicate the type(s) of sustainable materials traded (only applicable for materials traded on a "paper basis").			☐ Raw material ☐ Intermediate products ☐ Final products		
-	Total amount of outgoing material declared as sustainable under each ISCC System during the indicated period.					
-	ISCC System	Total Amount		Amount in words	Start of period	End of Period
00.08.004 (adjusted)	ISCC Japan FIT		mt			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
01.	**Management System**					
01.01.	**General Requirements (to be completed only for main audits. Not relevant for sample audits)**					
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)			
01.01.002	Have relevant information and documents been distributed to the competent employees, storage facilities and service providers, subcontractors, customers and other relevant parties?	Verify distribution lists and demand documents from personnel, storage facilities, subcontractors, and service providers.	Distribution lists, emails, letters, relevant management system documents			
01.01.003	Have employees been appointed who are responsible for the implementation, verification, development and updating of the ISCC requirements at all critical control points?	Verify responsibility and authorization of appointed personnel regarding critical control points like incoming and outgoing materials, warehouse bookkeeping, weighbridge, logistics, sales and distribution, quality control, etc., Interview relevant personnel.	Organization chart, job and responsibility descriptions, QM system, distribution lists for internal guidelines, updating procedures			
01.01.004	Did trainings take place appropriate to the needs of the employees at critical control points?	Verify training material, course planning documents and whether the relevant employees participated in the training. Interview participants.	Training course planning, training documents, distribution lists, emails, participant lists, certificates			
01.01.005 (adjusted)	Has an internal audit/inspection/assessment regarding the implementation of all relevant ISCC requirements taken place, i.e. focusing on the internal processes on the risk of non-conformity with ISCC requirements (relevant service providers and subcontractors have to be taken into account)?	Visual inspection of audit report (inspection should take place at least once a year). Verify if the audit report takes into account relevant service providers and subcontractors.	Report, action plan, progress report			
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			
01.01.007	Was the internal audit report reviewed by the organization's management?	Verify whether the management has reviewed the internal audit report (should take place at least once a year)	Review report, minutes, protocol, interview management personnel, QM system			
01.01.008	Are the internal processes documented appropriately?	Verify if the documentation includes e.g. process descriptions, main product(s) and by-products,	Material flow charts, process descriptions. Production reports, organization charts, etc.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		waste and residues and losses within the process, flow charts etc.				
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, physical segregation, GHG calculation etc.) at critical control points (e.g. raw material sourcing, conversion process, logistics of incoming and outgoing goods, inventory control, sales and distribution, quality assurance, warehouse bookkeeping, weighbridge, etc.)	Material flow charts, standard operating procedures, job and responsibility descriptions, organization chart, contracts with service providers/ subcontractors			
01.01.010	Is the technical equipment and infrastructure available and in operation for the critical control points?	Verify whether weighbridges, flow meters, sensors, measuring devices etc. are available, fully functional and calibrated, in particular in the areas of site gate, silos, warehouse, conversion process, etc.	Weighbridge ticket, sensor display, computer system reports, display, computer reports regarding process parameters, filling status, etc.			
01.01.011	Are all necessary documents, records, reports, information and data according to 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. Physical segregation documentation must be submitted to the certification body/auditor prior to the audit. If certain documents (e.g. weighbridge tickets) are not available prior to the audit, availability (in a timely manner) must be ensured during the audit. Records (e.g. weighbridge tickets, contracts, etc.) must ensure a comprehensible link to products and deliveries. Please be aware that the documentation is the basis for the risk assessment conducted by the external (certification body) auditor.	- Plant operation permit, plant layout plan, silo plan, tank plan, silo/warehouse capacity, tank capacity, - Weighbridge tickets, delivery notes, bill of lading, sustainability declaration/Proof of Sustainability or other documents for incoming and outgoing sustainable material, - Periodical reporting on opening and closing stock for incoming and outgoing sustainable and non-sustainable material, - List and corresponding contracts with relevant subcontractors, service providers (e.g. warehouses, dependent collectors, etc.), - Report and action plan of the last/previous external audit (n.a. during first certification), - Physical segregation documentation - List and corresponding contracts with all suppliers (including farms/plantations, points of origin and			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
			certified suppliers) and recipients of sustainable material, - Production report (periodically, annually) including processing and allocation factor (if not provided within GHG calculation) and description of waste and residues, losses and co-products (if relevant and applicable e.g. for processing units), - Written commitment by the management to comply with the requirements of the ISCC system.			
01.01.012 (adjusted)	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			
01.01.013	Did the risk assessment regarding a flawed documentation of the audited site take place based on the documents, reports, information and data according to ISCC Document 203 "Traceability and Chain of Custody" as well as the certification history?	Risk assessment to be conducted by the external (certification body) auditor. The certification history with ISCC and other certification schemes (if applicable) has to be considered: 1. Regular risk: above-mentioned documents are accurately managed, up to date, complete and accessible without problems 2. Medium risk: above-mentioned documents are not managed accurately and are not accessible without problems 3. High risk: above-mentioned documents are not up to date and not complete. Note: The use of other certification schemes must be taken into account appropriately during the risk assessment (certification under multiple schemes at the same time may be one of the factors for a higher risk). The result of the risk assessment drives the audit intensity with respect to traceability, physical segregation and documents to be verified during the audit: Regular risk: auditor must check a random document sample from three successive months	Documents required by ISCC, certificates, databases and registries of certification schemes	**Please indicate the risk indicators**		

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Medium risk: auditor must check a random document sample from three successive months plus documents from one complete month High risk: auditor must check documents of three successive months completely. Please describe the risk indicators to determine the risk-level of operations (in accordance with 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?	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. Verify the scopes of those certifications. Check if all relevant information are available, includingphysical segregation data, sustainability declarations, GHG calculations and the auditing reports from previous audits are available	Certificates of other schemes, website/databases of other schemes. Quantity bookkeeping, chain of custody documents, sustainability declarations/delivery documents issued under other schemes, GHG calculations, audit reports			
01.01.015	Is it ensured that no hopping between certification schemes is performed with the intention to cover or conceal violations of other certification schemes?	Verify if the audited site has a history of certification under one (or more) certification scheme(s) with comparable scope. Check which other sustainability certification schemes are currently being used or have been used within the previous 12 months. Check with the respective other certification scheme(s) if certificates have been withdrawn within the previous 12 months. Verify if the information on the certification history as provided in the registration with ISCC are correct.	Certificates, databases and registries of certification schemes, interview with personnel			
01.01.016	Is it ensured that the operational unit is not suspended or excluded by another certification system at the date of the audit?	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	Certificates, databases and registries of certification schemes, interview with personnel			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		exclusion expires (see ISCC EU Document 201 "System Basics")				
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			
01.01.018 (adjusted)	Are the current ISCC Terms of Use available?	Verify if the current ISCC Terms of Use are available. Note: Verification is solely for the purpose of improving compliance. Changes to the Terms of Use become binding for the System User in accordance with the relevant provisions of the Terms of Use.	Copy of the current ISCC Terms of Use			
01.01.019	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			
01.01.020 (added)	Are the relevant personnel aware of the ISCC System Updates and that they must consider the content and initiate necessary action upon request?	ISCC may communicate additional, specified, or adjusted requirements for System Users by ISCC System Updates which must be taken into account by the System User. The member(s) of staff acting as contact person(s) for ISCC are responsible for internally distributing ISCC System Updates and any other official ISCC communication to all relevant personnel and to initiate necessary action upon request by ISCC. The failure to respond to ISCC Communication and/or take action if requested to so will be treated as major non-conformity. Verify if the concept and importance of ISCC System Updates is understood by the System User. Verify if the System User is aware that all System Updates are sent out by email to the ISCC contact person(s) and that an archive of all System Updates is available on the ISCC Website. (See ISCC Documents 102 "Governance" and 201 "System Basics")	Conformation by relevant personnel, system updates received by email and further internal distribution to relevant personnel (if applicable)			
01.01.021 (added)	Applicable for audits conducted with reasonable assurance: Are risk control	Verify if ISCC System User analyzes, monitors and understands the risks with regards to its own	QM System, risk assessment			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	measures established for all critical control points to mitigate risks for relevant ISCC requirements (i.e. to reduce the probability and/or negative consequences associated with the respective risk)?	operation at all critical control points. Verify if all risks are addressed by establishing internal risk control measures (see ISCC Document 204 "Risk Management")				
01.01.022 (added)	Applicable for audits conducted with reasonable assurance: Are the internal processes and risk control measures adequately designated to address the respective risks?	Check whether the design of all risk control measures and the internal procedures are suitable to mitigate the respective risk (see ISCC Document 204 "Risk Management").	QM System, risk assessment			
01.01.023 (added)	Applicable for audits conducted with reasonable assurance: Have the internal processes and control measures been effectively implemented?	Verify if all required risk control measures according to the System User´s internal processes have effectively taken place. Verify whether the risk control measures were sufficiently implemented according to the internal procedures (see ISCC Document 204 "Risk Management").	QM System, documentation of implemented controls			
01.02.	**First Gathering Point and Central Office (Group certification of Farms/Plantations) – Additional Requirements**					
01.02.001	Is a list of all ISCC compliant farms or plantations available and accessible?	Check whether the list is available and includes at least the name and address of all farms or plantations that signed the ISCC self-declaration during the 12-month period prior to the date of the certification audit or that are certified individually or under another Central Office (in this case the certificate number must be provided). For a certification as first gathering point at least one farm or plantation must be on the list. In case of a group certification under a Central Office: Verify if all group members have a specific group member number. Minimum size for a group is two farms or plantations.	List of farms, contracts with farms			
01.02.002 (adjusted)	Are the farms or plantations for which sampling is applied a homogenous group?	Check whether the farms or plantations are located in geographic proximity (e.g. same administrative region), share similar climatic conditions, have similar production systems and have similar risk exposure (based on risk assessment).	Maps, geographic region, size of region/ supplying area, production systems, risk assessment			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Note: Farms or plantations that do not fulfil these conditions cannot be members of the same group. However, they must be treated separately for sampling. Sampling is not applicable for farms or plantations, which are certified individually.				
01.02.003	Are ISCC self-declaration/self-assessment forms of all farms/plantations completed, signed and available?	Check whether all farmers on the list have completed and signed the correct ISCC self-declaration/self-assessment form and whether the forms are available. At least one self-declaration / self-assessment form must be available during the audit. Verify if corrective actions have been defined by farmer (if non-conformities were detected). Note: Farms or Plantations, which are certified individually or as part of a group, do not need to provide a self-declaration.	ISCC self-declaration/ self-assessment forms, list of farms/plantations			
01.02.004	Are sufficient internal audit procedures available, that cover all farms or plantations and verify information of the ISCC self-declaration / self-assessment?	Internal audit procedures must include monitoring of corrective actions in the case of non-conformities and exclusion of farmers in the case of persisting non-conformities. Check whether internal audit procedures are sufficient to verify farmers' information on self-declaration / self-assessment form, to monitor corrective action and to exclude farmers, when necessary.	Internal procedures, quality management system, ISCC self-declarations/ self-assessment forms			
01.02.005	Have all farms/plantations that signed a self-declaration/self-assessment in the previous 12 months gone through an internal audit?	Check whether all farms/plantations that signed a self-declaration/self-assessment form in the 12 months prior to this audit successfully passed the internal audit. Note: Farms or Plantations, which are certified individually or as part of a group, do not need to undergo internal audits.	Documentation that all relevant farms/plantations have gone through internal audit is available			
01.02.006	Did a risk assessment of the farms or plantations take place regarding potential violations of the ISCC requirements for sustainable production of biomass?	Risk assessment to be conducted by the external CB auditor: Evaluate the risks by taking into account regional specifics, involvement of local experts, utilisation of databases and information. See also ISCC EU Document 204 "Risk Management" for further information on the identification and evaluation of risks.	List and locations of farms or plantations, risk assessment			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Evaluate risks by looking at risk factors such as: - Proximity to and/or overlap with no-go areas - Land conversion shortly before/after January 1st 2008 - Production on slopes, fragile or problematic soils - Factors significantly influencing the output per acreage and per Hectare - Results from previous external audits - Results of internal audit Classify the risk according to one of the three risk levels: - Regular (Risk factor 1.0) - Medium (Risk factor 1.5) - High (Risk factor 2.0)				
01.02.007	Has the sample size been calculated correctly, i.e. has a sufficient number of farms or plantations been selected for the external audit to verify compliance with the ISCC sustainability requirements?	Calculate the sample size by multiplying the square root of the total number of farmer/plantations that have signed the self-declaration during the 12-months period prior to the certification audit with the risk factor determined in the risk assessment for violations of the ISCC requirements for sustainable production of biomass. Example: 100 farms, medium risk (risk factor 1.5), square root of 100 = 10 X 1.5 = A sample of 15 farms has to be selected and audited. If the result of calculating the sample size is a decimal number, it must be rounded up to the next whole number. The sample size must be doubled if one or more farms/plantations refuse to participate in the audit or do not pass the audit. Note: Farms or plantations, which are certified individually or as part of a group, do not fall into the sample and do not require on-site inspection.	Calculation of the sample size,list of farms/plantations. Verify the number of farms/plantation on the list. Risk assessment and risk factor			
01.02.008	Do the farms or plantations that were selected for the external audit represent the whole group?	- At least 25% of selected farms/plantations should be chosen randomly Factors to be taken into account when selecting the individual farms/plantations for sampling include: - Type of raw material	List of farms/plantations, information on factors such as location, crop etc., selection of the sample			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		- Different size of suppliers - Geographical location The auditor may increase the sample size during the audit if this is needed to gain a representative understanding.				
01.02.009 (adjusted)	Were all farms or plantations audited positively?	Verify if all farms or plantations from the sample have been audited with a positive result. In case one or more entities from the sample have a negative audit result the sample must always be doubled. In case of non-conformities on farm level, verify if all relevant non-conformities have been corrected within 40 days of the audit. In case for one or more group members major or critical non-conformities have been detected or one or more farms/plantations refuse to participate in the audit the sample size must be doubled. See ISCC EU Document 203 "Traceability and Chain of Custody".	Audit reports of farms/plantations			
01.03.	**Collecting Point and Central Office (Group certification of Points of Origin) – Additional Requirements for Main Audits**					
01.03.001 (adjusted)	Is an up-to-date list of all ISCC compliant points of origin which includes the indicative amount of material each point of origin can supply to the collecting point or central office available and accessible?	Check whether the up-to-date list is available and includes the name and address of each point of origin as well as the indicative amount of material each point of origin can supply to the collecting point or central office. At least one point of origin must be on the list. The list must include all points of origin, which have supplied the collecting point or central office within the 12 months prior to the audit or that are certified individually (in which case the certificate number must be provided).	List of points of origin , adjustments to the list (if applicable) indicative amounts of material			
01.03.002 (added)	Is it ensured that no points of origin supplying material to the collecting point/central office are excluded from ISCC certification?	Check that none of the points of origin that figure in the supply base of the collecting point/central office are excluded from certification according to the ISCC list of non-compliant points of origin. Verify that the system user removed points of origin from the supply basis as soon as they appeared on the list of non-compliant points of origin	List of non-compliant points of origin at the date of the audit (available on the ISCC website), list of supplying points of origin			
01.03.003 (adjusted)	Is it ensured that points of origin generating more than 10 metric tons of waste and residues per month (or more than 120 metric	Check the list of points of origin and delivery documentation for points of origin generating more than 10 metric tons of waste and residues	List of points of origin, delivery documentation, delivered quantities, invoices			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	tons per year on a rolling basis) can be clearly identified?	per month. Basis for the 10 metric tons per month is the output of waste and residues during the last year. Points of origin producing more then 10 metric tons of waste and residues per month must be checked on-site based on a sample. If more than 120 tons of waste and residues have been supplied during the previous year the point of origin falls into the sample. Note: Points of origin which produce less than 10 metric tons per month may be checked by a certification body if there is indication of non-conformities.				
01.03.004	Are ISCC self-declarations of all ISCC compliant points of origin available, completed and signed by the point of origin?	Check whether all points of origin on the list have completed and signed the ISCC self-declaration form and whether the forms are available. Verify if corrective actions have been defined by point of origin (if non-conformities were detected). Note: Points of origin, which are certified individually, do not need to provide a self-declaration.	ISCC self-declaration forms, list of points of origin			
01.03.005 (adjusted)	Did a risk assessment take place with respect to the intentional production and/or a false declaration of waste and residues (risk that products are falsely claimed to be waste and residues)?	Risk assessment to be conducted by the external CB auditor: Evaluate the risk by taking into account regional specifics, involvement of local experts, utilisation of databases and other sources. See also ISCC EU Document 204 "Risk Management" for further information on the identification and evaluation of risks. Evaluate risks by the looking at risk factors such as: - Size of the point of origin - Type of point of origin (e.g. restaurant, plant, public container, community collecting site, etc.) - Type of waste/residues material - Amounts of waste/residues material - Location and distance to the Collecting Point (e.g. different country) - Handing of both waste/residues and virgin materials at the same site - Incentives for the waste/residue (e.g. double-counting, classification as advanced feedstock)				

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		- Indication on non-conformities e.g. by media or other reports, stakeholder complaints, etc. Classify the risk according to one of the three risk levels: - Regular (Risk factor 1.0) - Medium (Risk factor 1.5) - High (Risk factor 2.0)				
01.03.006	Has the sample size been calculated correctly, i.e. has a sufficient number of points of origin been selected for the external audit to verify compliance with the respective ISCC Japan FIT sustainability requirements?	Basis for calculating the sample must be all points of origin producing/supplying more than 10 tons per month (120 tons per year). Points of origin generating less then 10 tons may fall into the sample if there is indication of non-compliance or fraud. Note. Public containers must be audited on a sample basis irrespective of the amount of material collected from each container. The sample size must be based on the number of locations/addresses where public containers are located. Several public containers located at the same address shall be audited as one sample. Calculate the sample size by multiplying the square root of the total number of relevant points of origins with the risk factor determined in the risk assessment for violations of the ISCC Japan FIT requirements for waste and residues. Example: 4 points of origin, medium risk (risk factor 1.5), square root of 4 = 2 X 1.5 = A sample of 3 points of origin has to be selected and audited. If the result of calculating the sample size is a decimal number it must be rounded up to the next whole number. The sample size must be doubled if one or more points of origin refuse to participate in the audit or if major or critical non-conformities are detected. Note: Individually certified points of origin or certified as part of a group under a central office do not fall into the sample and do not require on-site inspection.				

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
01.03.007	Are the points of origin selected for the sample audit representative of the whole supply base?	- At least 25% of the points of origin should be chosen randomly Factors to be taken into account when selecting the individual points of origin for sampling include: - type of material - type of operation (e.g. restaurant, industrial operator, plant, public container, community collecting point, etc.) - amount of material produced/supplied - location/country of the point of origin - indication on non-conformities The selected points of origin should represent operations with different criteria (if possible). Note: Points of origin which are certified individually or as part of a group under a central office must not be considered for the sample.	List of points of origin.			
01.03.008	If a sample of points of origin has been audited, have all points of origin from the sample been audited positively?	In case of non-conformities, have all non-conformities been corrected within 40 days? The auditor may increase the sample size during the audit if this is needed to gain a representative understanding. In case one or more entities from the sample have a negative audit result the sample must always be doubled (see ISCC EU Document 203 "Traceability and Chain of Custody").	Audit reports of points of origin			
01.03.009 (adjusted)	Is a list of all ISCC compliant dependent collecting points available and accessible (if applicable under the scope collecting point)?	In cases where service providers do not deliver the waste or residue material directly to the collecting point or external storage facilities used by the collecting point but operate a storage facility for the purpose of aggravating waste or residue material before delivery to the collecting point the service provider is considered as a **dependent collecting point**. Check if service providers have to be considered as dependent collecting points. Verify if a list is available and includes the name and address of each dependent collecting point. The list must include all dependent collecting points, which have collected material on behalf of the	List of dependent collecting points			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		collecting point within the 12 months prior to the audit.				
01.03.010 (adjusted)	Have all dependent collecting points been audited positively?	Verify if in case of non- conformities, have all non-conformities been corrected within 40 days. In case this was not possible the respective dependent collecting points must be removed from the list.	Audit reports for dependent collecting points			
01.03.011	Is physical segregation observed at each dependent collecting point?	Check if physical segregation according to the ISCC requirements is observed for each site.	Bookkeeping, delivery documents, documents about segregated transport, storage, etc.			
01.03.012 (adjusted)	Is it ensured that the entity acting as a dependent collecting point is not suspended or excluded from ISCC certification?	Check that dependent collecting points are not excluded from ISCC certification or have a suspension period of their ISCC certificate. Note: For the duration of a suspension of a certificate or exclusion from certification an economic operator is not permitted to act for other ISCC certified System Users as a dependent collecting point (see ISCC EU Document 102 "Governance").	ISCC certificate database on the website, including list of suspension periods and excluded companies			
01.03.013 (added)	Is a list of all external storage facilities used available and accessible?	Check if a list of all external storage facilities is available which are used by the collecting point or central office and if the list includes the name and address of each site. In case individually certified warehouses or storage locations certified under a logistic centre are used the respective certificate number must be included.	List of external storage facilities with names and addresses, and if applicable, certificate numbers			
01.03.014	In case of group certification of Points of Origin under a Central Office: Is it ensured, that the individual Points of Origin are a homogeneous group?	Check whether the individual Points of Origin share a harmonised management system, have similar processes and generate similar types of material (e.g. used cooking oil or animal fat).	List of points of origin, types of operation, types and amounts of waste/residues materials supplied			
01.03.015	In case of group certification of Points of Origin under a Central Office: Is it ensured, that all Points of Origin supplying sustainable material have gone through an internal audit?	Check whether all Points of Origin of the group supplying sustainable material have successfully passed the internal audit.	ISCC self-declarations, Internal audit reports			
01.04.	**Logistic Centre and Operational Units using external storage facilities – Additional Requirements for Main Audits (Not Applicable for Collecting Points and Central Offices of groups of points of origin using external storage facilities)**					
01.04.001	Is a list of all external storage facilities used available and accessible?	Check if a list of all external storage facilities is available which are used by the certified system user or belong to the logistic network and if the list includes the name and address of each site.	List of warehouses/storage facilities with name of entity and address and certificate number, if applicable			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		In case individually certified warehouses or storage locations certified under a logistic centre are used the respective certificate number must be included				
01.04.002 (adjusted)	Has the sample size been calculated correctly, i.e. has a sufficient number of storage facilities been selected for the external audit to verify compliance with the respective ISCC sustainability requirements?	Basis for calculating the sample must be all external storage facilities. Calculate the sample size by multiplying the square root of the total number of storage facilities with the risk factor determined in the risk assessment for violations of the ISCC requirements for waste and residues. Example: 4 storage facilities, medium risk (risk factor 1.5), square root of 4 = 2 X 1.5 = A sample of 3 storage facilities has to be selected and audited. If the result of calculating the sample size is a decimal number it must be rounded up to the next whole number. The sample size must be doubled if one or more storage facility refuses to participate in the audit or if major or critical nonconformities are detected. (see ISCC EU Document 203 "Traceability and Chain of Custody") Note: Storage facilities, which are certified individually or as part of a logistic center do not fall into the sample.	List of warehouses/storage facilities, audit reports			
01.04.003 (adjusted)	Were all storage facilities in the sample audited positively?	The auditor may increase the sample size during the audit if this is needed to gain a representative understanding. If one or more entities from the sample have a negative audit result, the sample must always be doubled (see ISCC EU Document 203 "Traceability and Chain of Custody"). If non-conformities are detected, verify if all non-conformities were corrected within 40 days after the audit.	Audit reports of storage facilities			
01.04.004	Is physical segregation observed at each external storage facility?	Check if physical segregation according to the ISCC requirements is observed for each site.	Bookkeeping, delivery documents, documents about segregated storage, transport, etc			
01.05.	**Storage Facilities / Dependent Collecting Points (only applicable for operational units audited as a part of a sample)**					
01.05.001	Is a layout plan of the facility available?	Verify if the layout plan allows to identify where relevant deliveries of sustainable material are coming in, where they are stored and where they	Layout plan, on-site visit			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		are going out. Verify if tanks, silos, etc. are actually located according to the layout plan.				
01.05.002	Is a contract between the operator of the storage facility/ the dependent collecting point and the client (certified ISCC system user) available?	Verify if a contract exists.	Contract			
01.05.003	Is it ensured that the relevant technical equipment and infrastructure to determine incoming and outgoing material flow is available and in operation?	Verify if amounts of incoming material and amounts of outgoing material can be determined correctly. Check if weighbridges are correctly calibrated. Check if 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.	Weighbridges, sensors, flow meters, measuring devices, documentation of calibration			
01.05.004	Is it ensured that the data flow between the storage facility/dependent collecting point and the client (certified ISCC system user) renting storage space is correctly representing the inventory of the storage facility?	Check how data is transferred between the storage facility/dependent collecting point and the client. Verify if the data transferred represents the inventory and the amounts of incoming and outgoing material correctly. Check if there are clear procedures available.	Inventory, reporting to client			
01.06	**Points of Origin (for main and sample audits)**					
01.06.001 (adjusted)	Is it ensured that the material is eligible for certification under ISCC Japan FIT?	Verify if the material is eligible for certification under ISCC Japan FIT, i.e. if the material is included in the list of eligible materials for ISCC Japan FIT.	Material is included in the list			
01.06.002	Do the quantities provided to or collected by the collecting point correspond with the quantities documented by the collecting point?	Check the quantities delivered to or collected by the collecting point, on the basis of delivery notes, invoices, waste transfer notes etc. Compare the amounts with the size and type of the point of origin (plausibility check). Compare the result with the incoming quantities documented at the collector.	Delivery notes for incoming and outgoing material, invoices, conversion rates, size of replanted area at plantation (in case of sustainable biomass)			
01.06.003 (adjusted)	Plausibility check: Is the amount of waste and residues generated and sold by the point of origin plausible?	For waste and residues: Check if the amounts of input are documented and can be checked. For sustainable biomass: Check if the amount of biomass delivered is plausible in comparison to the replanting actitivies at the point of of origin.	Contracts, invoices, weighbridge tickets, delivery notes for collected amounts, Self-declaration, information on frequency and capacity of collection trucks, documentation about replanting activities			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
01.06.004	Is it ensured, that there is no indication or evidence for non-conformity or fraud?	Non-compliance or fraud includes but is not limited to the following examples: - Intentional production or generation of material with the aim to sell this under ISCC Japan FIT - False declaration of material Further risk indicators are included in chapter 4.2.1 of the ISCC document 204.	Contracts, delivery documents, waste transfer notes, operation licenses/permit			
01.06.005	Are relevant documents or evidence available that demonstrate compliance with the ISCC Japan FIT requirements?	Check if relevant documents/evidence are available and accessible during the audit	Signed ISCC Japan FIT Self-declaration for Points of Origin (copy) Contract with the Collecting Point Documents about incoming raw material (invoices, delivery notes etc.) Delivery notes for outgoing waste and residues Operation permit/license			
01.06.006	In case of a sample audit: Did the point of origin sign the ISCC self-declaration before the first batch of materials was collected?	Compare the date on the self-declaration with the date of the first delivery.	ISCC self-declaration, delivery notes			
02.	**Traceability**					
02.01.	**General Requirements (to be completed only for Main Audits, not relevant for Sample Audits)**					
02.01.001	Is ensured that the list of suppliers and recipients of sustainable materials contains relevant information?	Check whether name, address of suppliers and recipients are available. Verify if the certification system and certificate number for all suppliers of sustainable material are available (certificate number is not applicable for farms/plantations or points of origin which are not individually certified).	List of suppliers and recipients			
02.01.002	Does the information and quantities from weighbridge tickets, delivery notes, sustainability declarations or proofs of sustainability of the incoming and outgoing sustainable material match with the information from the reporting system of the company?	Compare information and quantities of the reporting with the related incoming/ outgoing weighbridge tickets, delivery notes or sustainability declarations. Deviations up to 0.5% are acceptable. Deviations above 0.5% will require explaining documentation (e.g. weight loss due to drying/cleaning documented by drying protocols etc.)	Quantities from delivery notes, weighbridge tickets and reporting system, documentation of all deviations > 0.5%			
02.01.003	Are the quantities of the incoming and outgoing deliveries of sustainable material consistent with the amounts stated in the contracts related to those deliveries? Do they fulfil the sustainability characteristics fixed in	Compare quantities from reporting with contract details. Take into account that contract quantities can be split into several batches or that one batch may relate to different contracts. Verify if amounts are consistent.	Delivery documentation, contracts, reporting system			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	the contracts (e.g. on ISCC standards and Compliance, type of chain of custody)?					
02.01.004	Are all deliveries of incoming sustainable material covered by a valid certificate of the supplier?	Verify if all suppliers of sustainable material were certified at the date of dispatch of the material. Compare dates of dispatch on the "latest" (most recent) and of the "oldest" delivery document / sustainability declaration with the validity period of the supplier's certificate on the ISCC website. Suspension periods must be taken into account, i.e. during suspension periods the supplier cannot provide material as sustainable. Note: If the supplier is a farm/plantation/point of origin a self-declaration can substitute a certificate.	Delivery documents / sustainability declarations, certificates of suppliers, certificate database on ISCC website, self-declarations			
02.01.005	Is the data from subcontractor contracts consistent with actually accounted services?	Compare if data (from tables, calculations etc.) and invoiced services are consistent with the contractual agreements.	Contract data (from tables, calculations etc.), Invoices from subcontractors			
02.01.006	Do the delivery notes, sustainability declarations or proofs of sustainability for incoming and outgoing sustainable material comply with the ISCC Japan FIT requirements and is the information consistent with information in the reporting system?	Verify whether the documents contain all mandatory information according to ISCC EU Document 203 "Traceability and Chain of Custody". In addition, the most recent versions of the ISCC Sustainability Declaration templates (various separate templates are provided on the ISCC website) can be used as a reference to verify compliance.	Delivery notes, weighbridge tickets, sustainability declarations, proofs of sustainability for incoming or outgoing sustainable material, reporting system	**Indicate specifically which delivery notes, sustainability declarations or proofs of sustainability have been verified during the audit (e.g. statement of unique document number and date):**		
02.01.007	Is it ensured that incoming and outgoing deliveries of sustainable material are covered by the validity period of the operational units' certificate?	Compare the "oldest" and the "most recent" incoming and outgoing sustainability declaration/delivery note with the validity period of the certificate of the operational unit. Suspension periods of the certificate have to be taken into account. Verify if all incoming and outgoing deliveries of sustainable material have been covered by a valid certificate. Note: Suspension periods (current and completed) are indicated in the certificate database of the ISCC website	Delivery documents, certificate, proofs of sustainability, sustainability declarations, certificate database on ISCC website,			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
02.01.008	Is it ensured that for one batch of sustainable material not more than one sustainability declaration or proof of sustainability was issued?	Verify that not more than one sustainability declaration or proof of sustainability has been issued for one batch of outgoing product. Verify that no sustainability declaration or proof of sustainability has been issued together with the issuance of a proof in a national database.	Quantitiy bookkeeping, delivery notes, sustainability declarations, proof of sustainability			
02.01.009	If incoming or outgoing sustainability declarations or proofs of sustainability had to be corrected or cancelled due to incorrect information, has it been ensured that this was done correctly?	Verify if the procedure according to ISCC EU System Document 203 "Traceability and Chain of Custody", chapter 3.3.2 was applied. Verify if the incoming or outgoing sustainability declarations or proofs of sustainability were adjusted or cancelled correctly and if this reflected in the quantity bookkeeping accordingly. Check the communication with the certification body and recipient (in case of outgoing sustainability declarations or proofs of sustainability) or the supplier (in case of incoming sustainability declarations or proofs of sustainability).	Quantity bookkeeping, delivery notes, sustainability declarations, proof of sustainability, communication with certification body and recipient			
02.01.010	If cross-checking of sustainability claims was applied in the framework of the audit, has the cross-checking of documents confirmed that sustainability declarations were issued accurately?	Upon request by the Certification Body, the System User shall be obliged to immediately enable the cross-checking of the accuracy of sustainability claims. This includes the evidence for individual deliveries of 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.	Sustainability declarations, delivery documents, relevant correspondence (e.g. emails)	**Indicate specifically which delivery notes, sustainability declarations or proofs of sustainability have been verified during the cross-checking (e.g. statement of unique document number and date):**		
02.01.011	If sustainability declarations or Proofs of Sustainability 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			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
02.01.012	If traceability databases are used, is it ensured that the amounts put into the databases are correct and that batches are not sold more than once (e.g. with electronic PoS and a paper document).	Check all relevant database accounts. Compare the amounts in the database with the amounts produced, the amounts sold and (if applicable) the quantity bookkeeping.	Database accounts, production reports, delivery documents, sustainability declarations			
02.01.013	In case of trader: Is the link to the physical material available and can be verified?	Trades of sustainable material refer to a specific batch of sustainable material and sustainability declarations issued are linked to a specific amount of physical sustainable material. Information on the physical location of the material is available. On the sustainability declaration the information on the place of receipt or place of dispatch indicates the location (i.e. the address) of the sustainable material.	Sustainability declarations, delivery notes, contracts			
02.01.014	Is ensured that ISCC related logos and claims are correctly applied by the System User?	Verify whether the company complies with ISCC requirements for logos and claims (ISCC Document 208 "Logos and Claims"). E.g. - Did the System User receive explicit approval from ISCC to set up ISCC related logos and claims? - Does the claim reflect the applied chain of custody option? - Is the correct logo applied (on/off product)? - Was the equivalent amount of sustainable input material sourced as claimed for outgoing product? Note: If mass balancing was applied, claims cannot reference the content of the output without referring to the CoC option	Delivery notes, sustainability declarations, reporting system, claims on outgoing product, official email from ISCC confirming logo and claims use for applied usages, company website and other communication channels			
02.01.015 (added)	Applicable for audits conducted with reasonable assurance: Is it ensured that sufficient data has been gathered and investigated during the audit to obtain a reasonable level of assurance regarding traceability requirements?	Ensure that the sampled document checks allow for reasonable assurance. Reasonable assurance implies a reduction in the risk to an acceptably low level as the basis for a positive form of expression such as "in our opinion, the entity has complied, in all material respects, with the relevant requirements"(see ISCC EU System Document 201 "System Basics")	Sustainability declarations and supportive documents			
02.02.	**First Gathering Point - Additional Requirements**					

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
02.02.001	Is it ensured, that sustainable raw material is only supplied from farms/plantations which have completed and signed the appropriate ISCC self-declaration/ self-assessment?	Verify whether the appropriate ISCC self-declaration / self-assessment form has been completed and signed by the farms or plantations. Compare dates of incoming deliveries with the date the self-declaration has been signed. Compare deliveries, self-declarations and the list of farms/plantations.	Self-declarations, delivery notes, weighbridge tickets, contracts, list of farms/plantations			
02.02.002	Are the amounts of sustainable raw material supplied by the farm/plantation plausible?	Compare the amounts supplied with the size of the farm/plantation. Verify plausibility of amounts.	Contracts, invoices, weighbridge tickets, delivery notes, self-declaration, information on production areas of farms or plantations			
02.03.	**Collecting Point and Central Office (Group certification of Points of Origin) - Additional Requirements for Main Audits**					
02.03.001 (adjusted)	Is it ensured that sustainable material is only collected from points of origin which have completed and signed the appropriate self-declaration?	Check whether the appropriate self-declaration has been completed and signed by the points of origin. Compare dates of incoming deliveries with the date the self-declaration has been signed. Compare deliveries, self-declarations and the list of points of origin.	Self-declarations, delivery notes, waste transfer notes, contracts, list of points of origin			
02.03.002 (adjusted)	Did the verification of the existence of the ISCC compliant points of origins that have signed the self-declaration take place on a sample basis prior the audit?	Verification to be conducted by the external certification body/ auditor prior to the audit: The auditor must verify the existence of at least the square root of all points of origins that have signed the self-declaration within 12 months prior to the audit (rounded up to the next full number). This verification can be done remotely e.g. through internet research, with a telephone call, or through other substantiated evidence. If the existence of a point of origin cannot be verified remotely, on-site verification is mandatory before the point of origin is allowed to supply ISCC supply chains.	List of points of origins, documentation of verification efforts, e.g. websites, telephone numbers and names of members of staff, confirmation of existence of sample			
02.03.003 (adjusted)	For material collected from categories of point of origin other than processing units: Has the system user checked the plausibility of the overall amounts of each waste or residue raw material collected from the points of origin?	The collecting point or central office must check the plausibility of the amounts of each material delivered from points of origin. This includes that e.g., noticeably high amounts or round numbers need to be verified. Verify that documents and/or processes are available, which serves as the proof that the Collecting Point is conducting effective plausibility checks of the material received from points of origin. Compare the collected amounts with the number, size and the type of points of	Contracts, invoices, weighbridge tickets, delivery notes for collected amounts, Self-declaration, list of points of origin, information on frequency and capacity of collection trucks, contracts with dependent collecting points and/or service providers for transport, documentation of plausibility checks			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		origin. Compare the amounts collected with the amounts of other points of origin that are similar in size and type. Check the plausibility of the collection process and the logistics, e.g. how many trucks and drivers perform the collection, the loading capacity of the trucks etc. This includes the collection conducted by the collecting point themselves, by dependent collecting points, and other service providers for transport. Take into account the indicative amounts provided on the list of points of origins. Verify if there is any indication of the deliberate generation of waste. Note: If the verification process raises questions on the plausibility of amounts, this indicates that the collected material may not meet the definition for waste or residue raw material at the point of origin. In this case sample audits of points of origin must be conducted. To determine if a material meets the definition for waste and residues, see ISCC EU Document 202-5 "Waste and Residues".				
02.03.004 (added)	For material collected from processing units acting as point of origin: Has the system user checked the plausibility of the collected amounts of material for each delivery?	In case of material collected from a processing unit (e.g. oil mil, refinery, biofuels plant, food processing unit, slaughterhouse, rendering plant) acting as point of origin, the collecting point or central office must check the plausibility of the collected amounts of material for each delivery and assess whether the collected amount is verifiable. For example, noticeably higha amounts or round numbers of materials need to be verified. Verify that documents and/or processes are available, which serves as the proof that the collecting point/central office is conducting effective plausibility checks of the material received from points of origin. Note: If the verification process raises questions on the plausibility of amounts, this indicates that the collected material may not meet the definition for waste or residue raw material at the point of origin. In this case further investigations have to be conducted.				

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		For POME oil, EFB oil and/or PPF oil collected from palm oil mills (POM): Check how often and how much POME oil, EFB oil and/or PPF oil is collected from the POM and if the collection frequency and amount is plausible. Note: If POME oil is recovered from a pond (skimmed off) it can be assumed that the collection does not take place as often as if the POME oil is recovered prior to the release to the ponding system. See ISCC Guidance Document for Audits of Waste and Residues from Palm Oil Mills for further information,				
02.03.005	Is it ensured that the material is classified/declared correctly and truly?	Verify if the classification/declaration of the incoming material is correct. Check respective documentation (e.g. operation license of the Collecting Point, waste transfer notes, delivery documents, etc.).	ISCC Japan FIT System Documents, operation permit/license, delivery documents, waste transfer notes			
02.03.006	If the collecting point treats the collected material mechanically: Are losses from the treatment process taken into account appropriately to determine the amounts of material that can be sold?	A collecting point can mechanically treat material (e.g. by filtration or sedimentation to extract water and contaminations). Verify that the amounts of material that are going in and out of the treatment process are documented and plausible.	Production reports, process description, information on the treatment methodology, delivery documents, sustainability declaration			
02.04.	**Storage Facilities, Dependent Collecting Points (only applicable for operational units audited as a part of a sample)**					
02.04.001	Are the quantities of the inventory and of the periodical reporting consistent with the contracts between storage operator and client?	Compare quantities from reporting with contract details. Verify if amounts are consistent.	Delivery documentation, contracts, reporting system			
02.04.002	Do the amounts from periodical reporting and inventory match with the amounts reported to the client?	Compare inventory, incoming and outgoing deliveries at the storage facility and the amounts reported to the client.	Inventory, reporting system			
02.04.003	Is it ensured that the information from delivery documents for incoming and outgoing material match with the weighbridge protocols?	Compare weighbridge protocols and delivery notes for specific batches.	Weighbridge protocol, delivery notes			
02.04.004	Do the storage facilities contain the amount of material they should contain according to the inventory?	Check if tanks or silos contain the amount of material they should contain according to the inventory.	Inventory of facilities			
02.04.005	If the dependent collecting point treats the collected material mechanically: Are losses from the treatment process taken into	A dependent collecting point can mechanically treat material (e.g. by filtration or sedimentation to extract water and contaminations).	Production reports, process description, information on the treatment methodology, delivery documents,			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	account appropriately to determine the amounts of material that can be sold?	Verify that the amounts of material that are going in and out of the treatment process are documented and plausible.	invoices and contract with collecting point, weighbridge tickets			
02.05.	**Processing Unit, Final Product Refinement - Additional Requirements**					
02.05.001	Does the periodic production report or another relevant reporting contain the necessary information?	Type and quantity of sustainable input material including further sustainability characteristics and claims (e.g. "ISCC Compliant"); Conversion factors/yields; Type and quantity of sustainable product, including further sustainability characteristics of product and claims; Type and quantity of co-products (if necessary for determining the allocation factor and not available from other sources); Quantities of wastes, residues, losses etc. (if necessary and not available from other sources); Production date (if necessary or dedicated batches need to be identified); Allocation factor (if not available from other sources); Declaration whether GHG total default value, GHG disaggregated default values, actual GHG values or a combination of disaggregated default values and actual GHG values for the different emission formula elements (e.g. from extraction or cultivation, transport & distribution, processing, etc.) were applied.	Reporting system, production reports, quality management system, sustainability declarations, other delivery documents, bookkeeping documentation, respective indication of certified material			
02.05.002 (added)	Is the processing unit able to actually process the feedstocks as indicated on the incoming sustainability declarations?	With this question it shall be confirmed that the processing unit is able and set up to process the materials that are stated on the delivery documents and sustainability declarations for incoming materials. This means it has to be confirmed if the technical requirements are in place to enable the required processing steps. Further, the necessary process inputs have to be available in the required quantities to enable the required processing steps.	invoices, sustainability declarations and related delivery documents invoices, sustainability declarations and related delivery documents			
04.	**Physical Segregation**					
04.01.	**General Requirements (to be completed for main and sample audit only. Not applicable for paper traders)**					

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
04.01.001	Is it ensured that only material is declared as sustainable that was physically received as sustainable and that the sustainability characteristics for the outgoing material comply with the sustainability characteristics of the incoming material?	Check documents for incoming and outgoing deliveries.	Delivery documents, sustainability declarations			
04.01.002	Are the relevant sustainability characteristics that shall be segregated included in the relevant documents and processes of the company?	Check if the company has clearly defined and documented, which sustainability characteristics shall be segregated. Sustainability characteristics include but are not limited to: - Raw material - Country of origin of the raw material - waste /residue status - GHG emission value Verify if the segregated sustainability characteristics are stated clearly and correctly on the incoming and outgoing sustainability declarations.	Bookkeeping, process descriptions, delivery documents, sustainability declarations.			
04.01.003	Is the quantity of output material declared as segregated sustainable since the previous audit plausible and consistent?	Identify the relevant quantities for the period since the previous audit from reporting and compare the quantities on delivery notes or bookkeeping.	Delivery documents, sustainability declarations, contracts			
04.01.004	Is it ensured that segregated sustainable material is not mixed with non-sustainable material?	Verify whether physical segregation e.g. via parallel processes or sequential processes is possible and feasible. Verify if sustainable and non-sustainable materials are kept physically segregated and are not mixed physically.	Spot checks, technical infrastructure and processes for segregation available quantities identified and consistent			
04.01.005	Is it ensured that mass balanced material is not forwarded as physically segregated?	The information that material is physically segregated must be included in sustainability declarations/proofs of sustainability. Material received without this information or with the chain of custody option Mass Balance cannot be regarded as physical segregated. Verify if the information on physical segregation is included on incoming and outgoing sustainability declarations/proofs of sustainability is consistent.	Incoming and outgoing sustainability declarations and delivery notes, bookkeeping			
04.01.006	Is it ensured that the sustainability characteristics that shall be segregated are kept separately in the bookkeeping?	Verify if different segregated sustainable materials are kept separately in the bookkeeping.	Bookkeeping			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
04.01.007	Is it ensured that the bookkeeping allows to uniquely identify and assign sustainability characteristics to individual (incoming and outgoing) batches?	Verify if individual batches can be uniquely assigned with sustainability characteristics (such as type of feedstock, quantity, country of origin/cultivation, GHG emissions, waste/residue status) based on the (received and issued) sustainability declarations or Proofs of Sustainability.	Bookkeeping, sustainability declaration received (delivery documents), sustainability declarations or Proofs of Sustainability issued.			
04.01.008 (adjusted)	Is it ensured that no "multiple claiming" of segregated sustainable material occurs (i.e. declaring incoming sustainable material more than once with the same sustainability characteristics)?	Compare total incoming raw material (sustainable and non-sustainable) and the total amount declared as sustainable. In case more than one certification system is used, control bookkeeping (and if necessary the supporting delivery documents, sustainability declarations/proofs of sustainability, traceability databases, etc.) of other certification systems. Verify that material is not declared as sustainable under more than one system. Verify that the total amount of sustainable output under all certification schemes combined, matches the amount of sustainable input.	Quantities received under all sustainability certification systems, reporting system, bookkeeping, delivery documents, sustainability declarations/proofs of sustainability, databases.			
04.02.	**Processing Unit - Additional Requirements**					
04.02.001	Is the conversion factor calculated correctly (for all types of sustainable material processed)?	Divide amount of main product by the amount of all process raw materials and multiply with 100.	Conversion factor calculated correctly and applied to input and products			
04.02.002	Has the respective conversion factor been applied to calculate the amount of each outgoing product?	Verify if the conversion factor has been applied correctly for each product.	Conversion factor, amount of input, amount of output produced			
04.02.003	Is it ensured, that the production capacity and the produced amounts of sustainable and non-sustainable material are plausible?	Verify if the production capacity and the produced amounts of sustainable and non-sustainable material are plausible.	Plant operation procedure, QM system, production reports			
05.	**Greenhouse Gas Emissions (not relevant for Point of Origin audits)**					
05.01.	**Processing Unit Requirements**					
05.01.001	In case company applied total default values for products: Is application of the total default value in line with the ISCC Japan FIT requirements?	Verify whether the chosen default value fits with the pathway used at the plant and if total default value fulfils the required GHG emission savings. Examples: – Palm oil mills (use of total default value only possible if methane capture is in place).	Documentation of the GHG value Compare value with the default values based on Annex V and Annex VI of the RED II Layout plant, If relevant on-site verification: e.g. Palm oil mill: Methane capturing visible, no leakages visible, state of the			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		− Diverse total default values for bioliquids/biomass fuels from agricultural feedstocks (does not reach minimum GHG saving requirements) − Biomass fuels: default values depend on transport distance If the company or its raw materials do not fulfil the requirements, the application of the total default value is not possible	art technology and maintenance proven by producer manuals, service reports etc. e.g. ethanol plants: energy system			
05.01.002	In case company applied disaggregated default values for products: Is application of the disaggregated default value in line with the ISCC Japan FIT requirements?	Verify that the statement "Use of disaggregated default value" is used separately for the relevant calculation formula elements. Verify whether the chosen default value fits with the pathway used at the plant otherwise the application of the disaggregated default value is not possible. Examples: − Palm oil mill (use of disaggregated default value only possible if methane capture is in place). − Biomass fuels: default values depend on transport distance - Partial DDV for oil extraction only, soil N2= only	Documentation of GHG value. Compare value with the values defined by METI Layout plant, If relevant on-site verification: e.g. palm oil mill: Methane capturing visible, no leakages visible, state of the art technology and maintenance proven by producer manuals, service reports etc.			
05.01.003	In case company applied actual GHG values: Is it ensured that the GHG values for incoming materials comply with ISCC Japan FIT requirements?	Check for the incoming materials, which elements of the calculation formula were provided as actual GHG values. Verify if actual GHG values were provided in kg CO2eq per dry-ton of incoming material. If not provided per dry-ton product calculation of kg CO2eq per dry-ton shall be based on the moisture content measured after delivery, or if this is not known, on the maximum value allowed by the delivery contract. Verify that on the sustainability declaration of the supplied input, the processing emissions (ep) are reported as actual value (in kg CO2eq per dry-ton).	Documentation GHG value.			
05.01.004	Emissions of incoming material: Has no aggregation of different GHG values for incoming materials taken place within the bookkeeping documents, even if the raw material is of the same kind and from the same origin?	Verify incoming batches in bookkeeping documents for their respective GHG values. Note that the highest GHG emission value (of the worst performing batch) can also be used for the entire input (if other sustainability characteristics are identical).	Files with GHG calculations (databases, excel files, etc.) Highest GHG value for all batches has been used, or verification that no aggregation/ averaging of GHG values took place.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
05.01.005 (adjusted)	GHG information on sustainability declaration of the incoming and outgoing materials of the last year: Have the GHG values been stated correctly on the sustainability declarations for incoming raw materials and outgoing products?	Verify whether GHG values were reported separately on the sustainability declaration for the different GHG emission formula elements (if applicable): - Extraction or cultivation of raw materials (eec) - Carbon stock change due to land use change (el) - Processing (ep) - Transport and distribution (etd) - Savings from soil carbon accumulation via improved agricultural management (esca) - Savings from carbon capture and geological storage (eccs) - Savings from carbon capture and replacement (eccr) If default values were used, verify if correct statements were made (e.g. "Use of total default value", "Use of disaggregated default value for transport & distribution" etc.) If actual GHG values were used, verify if they were provided in kg CO2eq per dry-ton main product including: - All upstream emissions and allocations up to and including the unit issuing the delivery note - Means of transport and transporting distance, if relevant. If the emissions deviate significantly from typical values (more than 10% deviation), or calculated actual values of emissions savings are abnormally high (more than 30% deviation from default values), then include information that explains the deviation. Certification bodies must immediately inform the voluntary scheme of such deviations. The ISCC EU 205 document requires that information on actual GHG emission values has to be provided for all relevant elements of the GHG emission calculation formula. If specific elements are zero (e.g. for waste/residues eec = 0, and el =	Delivery notes, sustainability declarations, internal reporting, quantity bookkeeping			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		0) these elements are not relevant and thus are not obligatory.				
05.01.006	Has the data basis for the GHG calculation of upstream transport been determined correctly?	Verify whether the following input data has been gathered correctly on-site and is plausible: - Mode of transport - Weighted average transport distance loaded and unloaded per mode of transport - Total amount of transported raw material per mode of transport - Feedstock Factor (ratio of dry-ton raw material (input) required to make one dry-ton output product) - Allocation Factor (relation of the total energy content of the main output-product to the total energy content of all products, including co-products). Verify whether the following data gathered from literature or databases fulfils ISCC requirements (shall be based on the List of Standard Values provided by European Commission, ISCC 205 or other official sources if available or if not available shall be based on other literature or database sources): - Fuel consumption loaded - Fuel consumption unloaded - Emission factor fuel OR - Emission factor transport type	Internal reporting system, information from suppliers or transporters and documentation regarding unloaded distances. Searates.com or other websites for distance calculation. Documentation of information, sources and publication date as far as the data is from literature or database sources. Transparent documentation of source			
05.01.007	Have GHG emissions of the upstream transport from the supplier to the company been correctly calculated?	Emissions from transport and distribution, etd , shall include emissions from the transport of raw and semi-finished materials and from the storage and distribution of finished materials. Verify whether transport emissions have been correctly calculated	Transparent documentation of calculations and results			
05.01.008	Is the individual calculation of process GHG emissions up to date and based on consistent data?	Verify if the time period of the calculation is clearly defined and covers 12 months. Verify if the time period of the data used for the calculation is consistent with the calculation period. If for certain input data up to date values are not available, older data can be used if still representative. The GHG calculation shall be as up to date as possible	GHG calculation: Indicate for which period the GHG calculation has been concluded:	**Please indicate for which period the GHG calculation has been concluded:**		

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		and represent the previous 12 months (if possible). If the calculation does not represent the previous 12 months, the maximum deviation shall be continuously reduced to achieve a maximum deviation of two months.				
05.01.009	Have feedstock factors been correctly calculated, so that emissions of incoming raw material can be converted into emissions of products?	Verify whether the correct calculation formula for the feedstock factor has been applied: 1. Intermediates: Raw material needed to produce one dry-ton intermediate (dry-ton input/dry-ton output) 2. Final products: Taking into account energy content (LHV) of input- and output material: MJ raw materials needed to produce 1 MJ of final product Verify whether the following input data have been gathered correctly on-site and are plausible: - Calculation period - Amount of main product produced in calculation period - Amount and type of raw material consumed during calculation period	Reporting of incoming and outgoing material, conversion rates, delivery documents, process description ISCC EU System Document 205: Standard LHV			
05.01.010	Has the data basis for GHG calculation of process emissions been determined correctly for the calculation period?	Emissions from processing, ep, shall include emissions from the processing itself; from waste and leakages; and from the production of chemicals or products used in processing including the CO 2 emissions corresponding to the carbon contents of fossil inputs, whether or not actually combusted in the process. Emissions from processing shall include emissions from drying of interim products and materials where relevant Verify whether the following input data has been gathered correctly on-site and is plausible. Check if information of production report is consistent with the data: - Calculation period - Amount of main-products and co-products - Amount of process-specific inputs - Diesel or other fuel consumption	Production report, reporting of outgoing material, flow meters, plant layout and process descriptions, meters and corresponding documentation, invoices. Transparent and complete documentation of information, sources and publication date as far as the data is from literature sources or databases. For emission factors the following sources can be used: ISCC System Document 205, Standard Values for Emission Factors available on European Commission Transparency Platform for Biofuels.	**Please indicate how steam and heat are produced (e.g. CHP with natural gas): Indicate what type of electricity source has been used (e.g. national grid):**		

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		- Electricity consumption and source of electricity (public grid, own process) - Heat consumption, fuel for heat production and type of heating system - Amount of wastes (e.g. palm oil mill effluent (POME), waste water) - Moisture content of main output-product Do the emission factors taken from databases and literature comply with the ISCC requirements and does the input data fit the process (e.g. emission factor of heat production fits fuel and type of heating system, correct units)? Data shall be based on List of Standard Values provided by European Commission, ISCC 205 or other official sources (if available) as Ecoinvent, BioGrace (recognised version) or individually calculated or measured (e.g. LHV could be measured through laboratory analyses) as long as the methodology for the GHG calculation complies with the methodology set in the RED II and is verifiable during the audit or the supplier of the EF/LHV is ISCC/ISO certified. For emission factors used from other literature sources then ISCC 205 it shall be guaranteed that direct and indirect emissions were included (e.g. emissions of burning of process material and all upstream emissions). 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.				
05.01.011 (added)	Do the emission factors taken from databases and literature comply with the ISCC requirements and does the input data fit the process (e.g. emission factor of heat production fits fuel and type of heating system, correct units)?	Emission factors shall be based on Regulation (EU) 2022/996, ISCC 205 or other official sources (if available), LCA Databases such as Ecoinvent, peer reviewed literature or individually calculated or measured (e.g. LHV could be measured through laboratory analyses) may be used as well, as long as the methodology for the GHG calculation complies with the methodology set in the RED II and is verifiable during the audit or the supplier of the EF/LHV is ISCC/ISO certified. For emission factors used from other literature sources than	Emission factors used, Regulation (EU) 2022/996, ISCC 205 document, other sources used.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		ISCC 205 or the Regulation (EU) 2022/996, it shall be guaranteed that direct and indirect emissions were included (e.g. emissions of burning of process material and all upstream emissions). 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.				
05.01.012	If methane capture devices have been used, is it ensured that they are in a good condition?	Verify the conditions of methane capturing devices on-site, e.g. with respect to leakages. Verify maintenance procedures, producer manuals, and other relevant documentation.	On-site inspection and verification of device and its condition (e.g. leakages). Documentation of state-of-the-art technology and maintenance in producer manuals, service reports etc. Documents, control lists of regular revision of the device.			
05.01.013	In the case of a co-generation unit providing heat and/or cooling to a fuel production process and excess electricity and/or excess useful heat is produced: Have the emissions from the respective conversion been taken into account correctly?	Verify whether the greenhouse gas intensity of excess useful heat or excess electricity is the same as the greenhouse gas intensity of heat or electricity delivered to the fuel production process and is determined from calculating the greenhouse intensity of all inputs and emissions, including the feedstock and CH_4 and N_2O emissions, to and from the cogeneration unit, boiler or other apparatus delivering heat or electricity to the fuel production process. Verify whether correct calculation formulas were applied: - For bioliquids: RED II, Annex V, C. Methodology, 16, 17 - For biomass fuels: RED II, Annex VI, B. Methodology, 16, 17 Verify whether only the "economically justifiable demand" was included which means the demand that does not exceed the needs for heat or cooling and which would otherwise be satisfied at market conditions.	GHG files, production reports, contracts			
05.01.014	If Carbon Capture and Storage (CCS) was applied, has it been applied correctly?	eccs: Quantity of CO2 captured and stored for storage during the production process	- Production reports (e.g. CO2 captured (kg CO2/yr))			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Verify whether: - The carbon capture device fits the purpose of capturing carbon from the process (e.g. closed system, no leakages) - The captured CO2 is sequestrated or sold - Verify whether the captured CO2, applicable for CCS or CCR, has been correctly subtracted from the emissions of the audited unit. - Verify whether the total emission saving for the calculation period has been evenly distributed to all outputs of the ethanol plant processing plant during the calculation period. - CCS: Verify whether the CO2 was effectively captured and safely stored in compliance with Directive 2009/31/EC	- On-site verification of the capture device - Contracts with recipient of the CO2 Transparent documentation of calculation, formulas, all input data and results. Check the further treatment of the product			
05.01.015	If Carbon Capture and Replacement (CCR) was applied, was it applied correctly?	eccr: Quantity of biogenic CO2 captured for replacement of fossil CO2 during the production process Verify whether: - The carbon capture device fits the purpose of capturing carbon from the process (e.g. closed system, no leakages) - The captured CO2 is sequestrated or sold - Verify whether the captured CO2, applicable for CCS or CCR, has been correctly subtracted from the emissions of the audited unit. - Verify whether the total emission saving for the calculation period has been evenly distributed to all outputs of the processing plant during the calculation period. - CCR: Verify whether a written declaration of recipient is available, who declares how CO2 was produced previously and that fossil CO2 was replaced and due to the replacement, emissions are avoided	- Production reports (e.g. CO2 captured (kg CO2/yr)) - On-site verification of the capture device - Contracts with recipient of the CO2 Transparent documentation of calculation, formulas, all input data and results. Check the further treatment of the product			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Note that use of CO_2 in Enhanced Oil Recovery operations can not be claimed under $E_{CCR.}$				
05.01.016	Was the sum of emissions of the processing unit correctly calculated?	Verify whether the calculation of GHG emissions for conversion was conducted according to the formula and if all relevant emissions (from raw material, upstream transport, own process emissions) have been included. Verification whether any CO2 reduction, i.e. carbon capture and storage/replacement or credits from excess electricity have been taken into account for the relevant calculation period.	Transparent documentation of calculations and results.			
05.01.017	Was the allocation (if relevant) of emissions and the allocation factor calculated correctly?	Verify whether the allocation of emissions is allowed (no allocation to waste and residues) and if yes, whether it took place. Please note that allocation is - Mandatory for co-products (which are designated on the certificate) and emission savings (esca, eccr/eccs) - Forbidden for wastes and residues. Verify whether the following input data has been gathered correctly on-site and is plausible: - The yearly yields for main- and co-products - Water content of co-product and main product. Verify whether the following data gathered from literature or databases fulfils ISCC requirements: - Lower heating values (LHV) for main and co-products - If available and appropriate, LHV from the RED II or ISCC 205 shall be used. Otherwise, official data sources or if not available at all, laboratory results might be used. Verify whether the calculation of allocated GHG emissions was conducted according to the methodology of ISCC 205. Verify if emissions were allocated to co-products based on energetic value.	Documentation of all input data in production reports etc. Transparent and complete documentation of information, sources and publication date as far as the data is from literature sources or databases. If not available in literature, direct measuring by a laboratory might also be appropriate. Evidence of correct analysis. Transparent documentation of calculation, formulas, all input data and results.	**Please indicate relevant co- products, to which emissions have been allocated:**		
05.01.018	In case the processing unit is the producer of the final product: Did the system user take downstream transport emissions into account?	Emissions from transport and distribution, e td , shall include emissions from the transport of raw and	Internal reporting system, information from suppliers or transporters and documentation regarding unloaded			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		semi-finished materials and from the storage and distribution of finished materials. Verify whether the following input data have been gathered correctly and are plausible: − Mode of transport − Average transport distance loaded and unloaded per each mode of transport − Total amount of transported raw material per each mode of transport Verify whether the following data gathered from literature fulfils ISCC requirements: − Fuel consumption loaded − Fuel consumption unloaded − Emission factor fuel OR − Emission factor transport type Verify whether transport emissions have been correctly calculated or the correct partial DDV from RED II was chosen.	distances. Searates.com or other websites for distance calculation. Documentation of information, sources and publication date as far as the data is from literature or database sources. Transparent documentation of sources. Transparent documentation of calculations and results.			
05.01.019	Does the emission factor for fossil methanol or other process catalysts containing methanol (e.g. potassium methylate) includes the downstream combustion emissions?	Verify whether the correct emission factor for fossil methanol or other process catalysts containing methanol (e.g. potassium methylate) that includes the downstream combustion emissions was used. Please see ISCC EU System Document 205 "Greenhouse Gas Emissions" for further information (Annex I List of emission factors and lower heating values)	GHG calculation Source of emission factor			
05.01.020	Do emissions from production of chemicals or products used in processing include the CO2 emissions corresponding to the carbon contents of fossil inputs, whether or not actually combusted in the process?	Verify whether the correct emission factors for relevant process inputs are chosen	GHG calculation Sources of emission factors			
05.02.	**First Gathering Point, Central Office and Collecting Point Requirements**					
05.02.001	In case company applied total default values for products: Is application of the total default value in line with the relevant ISCC Japan FIT requirements?	Verify whether the GHG information fits into the category from which the total default value was chosen, and if total default value fulfils the required GHG emission savings. If the material does not fulfil one of the requirements, the application of the total default value is not possible	Documentation of the GHG value. Compare value with RED II default values.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
05.02.002	In case company applied disaggregated default values for products: Is application of the disaggregated default values in line with the relevant ISCC Japan FIT requirements?	Verify that the statement "Use of disaggregated default value" is used separately for each relevant calculation formula element. Verify whether the input material fits into the category from which the disaggregated default value was chosen.	Documentation GHG value.			
05.02.003	In case company applied actual GHG values: Is it ensured that the GHG values for incoming materials comply with ISCC Japan FIT requirements?	Verify that unit is kg CO2eq per dry-ton main product. Calculation of kg CO2eq per dry-ton shall be based on the moisture content measured after delivery, or if this is not known, of the maximum valued allowed in the delivery contract.	Documentation GHG value			
05.02.004	Have the GHG information on sustainability declarations for outgoing products of the previous certification period been stated correctly?	Verify whether separated GHG information were reported on the sustainability declarations for the different GHG emission formula elements (if applicable): - Extraction or cultivation of raw materials (eec) - Carbon stock change due to land use change (el) - Transport and distribution (etd) - Savings from soil carbon accumulation via improved agricultural management (esca) Are the different GHG emission formula elements reported separately and in the correct unit? If default values were used, verify if correct statements were made (e.g. "Use of total default value", "Use of disaggregated default value for transport & distribution" etc.). If actual GHG values were used, verify if they were provided in kg CO2eq per dry-ton main product.	Delivery notes, sustainability declarations, internal reporting, quantity bookkeeping			
05.02.005	If First Gathering Point or group central office conducted the individual calculation for the supplying farmers:	Options to conduct individual GHG calculation for farmers: - Individual calculation for each farmer - Individual calculation for whole group if requirements for group certification are fulfilled (i.e. similar production systems) Data basis for group calculation of GHG emissions is based on a sample (square root of all farmers belonging to a group). Sample takes into account different crops, regional specifics, size of individual farms and is risk based. The highest GHG value can be used for the whole group.	GHG calculation, production reports of sampled farmers			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		An average of different values is not possible.				
05.02.006	Has the data basis for the GHG calculation of upstream transport been determined correctly?	Verify whether the following input data have been gathered correctly and are plausible: - Mode of transport - Average transport distance loaded and unloaded per mode of transport - Total amount of transported raw material per mode of transport. Verify whether the following data gathered from literature or databases fulfils ISCC requirements (shall be based on RED II, ISCC 205 or other official sources if available or if not available shall be based on other literature or database sources): - Fuel consumption loaded - Fuel consumption unloaded - Emission factor fuel, OR - Emission factor transport type	Internal reporting system, information from suppliers or transporters and documentation regarding unloaded distances. Searates.com or other websites for distance calculation. Documentation of information, sources and publication date as far as the data is from literature or database sources. Transparent documentation of sources.			
05.02.007 (adjusted)	Have GHG emissions of the upstream transport of sustainable biomass from the supplier to the company been correctly calculated?	Verify whether transport emissions have been correctly calculated. Please note that the transport emissions from farms to the first gathering point are still accounted under eec.	Transparent documentation of calculations and results			
05.02.008	Emissions of the incoming material: Has no aggregation of different GHG values for incoming raw materials taken place within the bookkeeping, even if the raw material is of the same kind and from the same origin?	Verify incoming batches in bookkeeping documents for their respective GHG values. Note that the highest GHG emission value (of the least performing batch) can also be used for the entire input (if other sustainability characteristics are identical).	Files with GHG calculations (databases, excel files, etc.) Highest GHG value for all batches has been used, or verification that no aggregation/ averaging of GHG values took place Files with GHG calculations (databases, excel files, etc.).			
05.03.	**Trader, Trader with Storage, Storage Facilities, Final Product Refinement and Logistic Centres**					
05.03.001	Do the GHG information on the incoming and outgoing sustainability declarations correspond?	Trader and storage facilities do not determine or calculate GHG emissions. They have to forward the GHG information as received from their supplier. The GHG information on incoming and outgoing sustainability declarations have therefore to correspond. Note that also the highest GHG emission value (of the least performing batch) can also be used for different batches but only if the other sustainability characteristics are identical (see below).	Incoming and outgoing sustainability declarations			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
05.03.002	Were the information on GHG emissions from transport of the sustainable product from the supplier to the recipient forwarded correctly? (Only applicable in case of individual calculation of etd)	Not necessary if the disaggregated default value for transport or the total default value is applied. **In case of individual calculation of etd:** Note: Storage facilities, traders and traders with storage do not calculate own GHG emissions for transport. On outgoing sustainability declarations the value for etd must be forwarded as received from the supplier on incoming sustainability declarations (in kg CO2 eq per dry-ton). Relevant transport information (means of transport and transport distance) from the upstream transport (i.e. from the supplier to the trader/storage location) must be added to the outgoing sustainability declaration. If the trader/storage is also responsible to organize the transport up to the recipient, the transport information from the supplier up to the receiving operational unit have to be included. Verification includes the correct forwarding of all necessary information as received from the supplier and relevant information of transport means and distance.	Incoming and outgoing outgoing sustainability declarations, delivery documents, contracts			
05.03.003	Has no aggregation of different GHG values for incoming materials taken place within the bookkeeping, even if the raw material is of the same kind and from the same origin?	Verify incoming batches in bookkeeping documents for their respective GHG values. Note that also the highest GHG emission value (of the least performing batch) can also be used for the entire input (if other sustainability characteristics are identical).	Incoming and outgoing sustainability declarations or Proofs of Sustainability. GHG data in the physical segregation documents. Files with GHG calculations (databases, excel files, etc.) Highest GHG value for all batches has been used, or verification that no aggregation/ averaging of GHG values took place Files with GHG calculations (databases, excel files, etc.)			
05.04	**Energy producers**					

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
05.04.001	Have emissions from energy conversion of the sustainable material to electricity/heating/cooling been calculated correctly?	For bioliquids: Verify whether RED II, Annex V, C. Methodology, 1 b. and in case of co-generation, point 16 was correctly applied by the economic operator For biomass fuels: Verify whether RED II, Annex VI, B. Methodology, 1 d. and in case of co-generation, point 16 was correctly applied by the economic operator	Files with GHG calculations (databases, excel files, etc.) Production report, reporting of outgoing material, flow meters, plant layout and process descriptions, meters and corresponding documentation, invoices. Transparent and complete documentation of information, sources and publication date as far as the data is from literature sources or databases. For emission factors the following sources can be used: ISCC EU System Document 205, Standard Values for Emission Factors available on European Commission Transparency Platform for Biofuels.			
05.04.002	Have non-CO2 greenhouse gases (CH4 and N2O) from the fuel in use been included in the eu factor?	Verify whether emissions have been correctly calculated or applicable default values from RED II, "non-CO2 emissions from the fuel in use" have been chosen. System Users can use a conservative approach and apply the highest value given for eu from the reference table mentioned above or values from recognised published literature can be applied. The information on emissions from "eu" needs to be forwarded together with the batch of sustainable material on the Sustainability Declaration.	Proofs of Sustainability, GHG files			

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[10]			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)

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