Audit Procedure for Renewable Fuels of Non-Biological Origin (July 2024)				
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 EU 102 and 204	Not applicable	
2.	Traceability	Within Chapters No. 2, 3 and 4 the risk of a flawed documentation has to be evaluated. The risk level determines the audit intensity	High	The documents of three successive months should be checked completely
3.	Mass Balance		Medium	The documents of one month should be checked completely and random samples should be taken from three successive months
4.	Greenhouse Gas Emissions	Calculation of actual values	Not applicable	
5.	Sourcing renewable electricity	Check of requirements for counting sourced electricity as fully renewable	Not applicable	
6.	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!

- ISCC provides this customized audit procedure which is based on the experiences gathered developing the ISCC EU System Documents 202-6 "Renewable Fuels of Non-Biological Origin (RFNBOs) and Recycled Carbon Fuels" and 205-1 "Renewable Fuels of Non-Biological Origin (RFNBO) and Recycled Carbon Fuels (RCF) – Greenhouse Gas Emissions" and contain relevant certification requirements.
- This audit procedure can be used in combination with the ISCC audit procedure "Chain of Custody" (v5.1).
- The audit procedures are a crucial tool to facilitate consistent and comparable verification of ISCC requirements during ISCC audits.
- System Users can use the audit procedures to conduct their internal assessments, for internal trainings or to prepare for an audit. The application of the audit procedures for such purposes is voluntary but recommended.
- Each requirement is complemented by verification guidance information and information on what evidence may be provided.
- 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 are assigned a unique number (the numbering may not be continuous due to technical reasons).
- Reference to ISCC documents always refer to the latest version that is available on the ISCC website.
- If a question requires the statement of sustainable materials, the wording of the ISCC Lists of Material must be used.

00.	**Basic Data**		
00.00.	**Certification Body**		
00.00.01	Name of Certification Body		
00.01.	**Operational Unit**		
00.01.01	Company Name		
00.01.02	Street		
00.01.03	Street Number		
00.01.04	Postal Code		
00.01.05	Place		
00.01.06	Country		
00.01.07	Geo Coordinates: Latitude in decimal degrees	(Example: 50.941218)	
00.01.08	Geo Coordinates: Longitude in decimal degrees	(Example: 6.958337)	
00.01.09	ISCC System	☐ ISCC EU	
00.01.10	ISCC Contact Person: Salutation*		
00.01.11	ISCC Contact Person: Last Name*		
00.01.12	ISCC Contact Person: First Name*		
00.01.13	ISCC Contact Person: Phone*		
00.01.14	ISCC Contact Person: E-Mail*		
00.01.15	Contact details (e.g. email, phone) of relevant department within the company*		
00.01.16	Type of Operation/ Scope to be audited	☐ Processing Unit ☐ Trader/Storage	
00.01.17	ISCC Registration Number		
00.01.18	Recertification*	☐ yes ☐ no	
00.01.19	Year of initial ISCC certification*		
00.01.20	Total annual turnover of the operational unit 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.*		€
00.02.	**Audit Specific Data**		
00.02.01	Name of Lead Auditor		
00.02.02	Name(s) of further auditors of the team		

* Not relevant for sample audits

00.02.03	Place of the Audit	☐ On-site ☐ Remote
00.02.04	Date of the Audit	
00.02.05	Duration of the Audit (in hours, in digits)	
00.02.06	Name(s) of company representative(s) present during the audit	
00.02.07	Is the operational unit using relevant service providers or sub-contractors?	☐ yes ☐ no
00.02.08	Name(s) of relevant service providers/ sub-contractors*	
00.02.09	What GHG option(s) are used for the outgoing sustainable material?	☐ Actual GHG value
00.02.10	Name of GHG expert (in case of an individual GHG calculation):*	
00.02.11	Sustainable input material(s) (according to the ISCC lists of materials)*	
00.02.12	Total amount of sustainable input material (in MWh)	
00.02.13	Countries of origin of sustainable input material:	
00.02.14	Sustainable output material(s) (according to the ISCC lists of materials)[1]	
00.02.15	Are other sustainability certification system(s) with comparable scopes used? For ISCC EU, systems recognized under RED II are particularly relevant.	☐ yes ☐ no
00.02.16	If other sustainability certification systems are used, specify which other systems are used	
00.02.17	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)
00.02.18	Specify major risk indicator(s) that were identified for the audit (in accordance with ISCC Risk Assessment requirements – ISCC Document 204 "Risk Management") and with regard to the (non-exhaustive) list of risks as provided in ISCC Document 204 "Risk Management"*	
00.02.19	Tools and information sources used to determine risk factor*	
00.02.20	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)
00.02.21	Please indicate how the ISCC criteria to determine the risk-level (in accordance with ISCC Risk Assessment requirements – ISCC Document 204 "Risk Management") have been applied, regarding a flawed documentation of the audited operational unit (i.e. risk level for traceability) as indicated in the guidance in ISCC Document 204 "Risk Management"	
00.02.22	Chain of Custody option applied	☐ Mass balance

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

00.02.23	Are electronic traceability databases (e.g. Nabisy) used?	☐ yes ☐ no
00.02.24	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
00.02.25	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
00.02.26	Please indicate the number of non-certified storage facilities*	
00.02.27	What is the risk level applied for the sampling of storage facilities 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)
00.02.28	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 Document 204 "Risk Management")*	
00.02.29	How many storage facilities have been audited based on a sample (storage facilities covered by individual or group certification do not have to be included)*	
00.03.	**Renewable Electricity sourcing Processing unit (e.g. Electrolyzer)**	
00.03.01	Indicate the production capacity per year for all main products (sustainable and non-sustainable). Please indicate the production capacity for liquid and solid products in metric tons per year and for gaseous products in m3 per year.	
00.03.02	Specify the material (feedstock specific) to be produced in the next certification period: Please consider renewable electricity as one single feedstock, no need to separate it as e.g. electricity from PPA, electricity from PV.	

Inputs that contribute to fuel LHV (electricity, material or heat)	GHG value	
		g CO2eq/MJ
		g CO2eq/MJ
		g CO2eq/MJ
		g CO2eq/MJ
		g CO2eq/MJ

00.03.03	GHG values of final output (should be up to one calendar month): If shorter time periods apply, please submit a separate excel file or Annex with all the different GHG values and GHG savings for the production throughout the year)												
	Emissions	January	February	March	April	May	June	July	August	September	October	November	December

	Inputs emission value (ei)													
	Elastic inputs emission value (ei elastic)													g CO2eq/MJ
	Rigid inputs emission value (ei rigid)													g CO2eq/MJ
	Emissions savings from existing use or fate (e ex use)													g CO2eq/MJ
	Processing emission value (ep)													g CO2eq/MJ
	Transport emission value (etd)													g CO2eq/MJ
	Usage emission value (eu)													g CO2eq/MJ
	CCS emission value (eCCS)													g CO2eq/MJ
	Total GHG emission value output													g CO2eq/MJ
	GHG emission savings													%
00.03.04	Incoming and outgoing electricity / material declared as sustainable under ISCC since the previous certification audit:													

	Input received as sustainable		Amount per incoming sustainable input		Material declared as sustainable	Amount per outgoing sustainable material	
				MWh			mt / m3
00.03.05	Total amount of outgoing material declared as sustainable under ISCC during the indicated period[2].						
	Total Amount		Amount in words		Start of period	End of Period	
		m3					
00.03.06	Indicate the total number of renewable electricity installations that have signed the ISCC self-declaration during the 12-month period prior to the date of the certification audit (a list of all renewable electricity installations including address data and, if possible, geo coordinates must be provided to ISCC).						
00.03.07	Specify the source(s) of renewable electricity supplied to the processing unit.				☐ Wind ☐ Solar ☐ Geothermal ☐ Other		
00.03.08	How many renewable electricity installations have been audited based on a sample?						
00.03.09	Electricity received as eligible fully renewable electricity under ISCC from renewable electricity installations since the previous certification audit:						
	Incoming eligible fully renewable electricity				Location of the renewable electricity installation	Amount of eligible fully renewable electricity sourced per installation	
							MWh
							MWh
							MWh
							MWh
							MWh
00.03.10	Indicate the total amount of renewable electricity received from renewable energy installations under the ISCC self-declaration.						
00.04.	**Trader, Trader with storage. This part also applies to Storage Facilities that are audited on sample basis**						
00.04.01	Information on material claimed as sustainable under ISCC received since the previous certification audit:						
	Materials received as sustainable (incoming)					Amount per sustainable material received	
							m3

[2] This includes all sustainable material produced and dispatched by the processing unit, irrespective of the ownership. Only applicable in case of recertification. Please note that this information is the basis to determine the quantity dependent fees.

				mt
00.04.02	Materials declared as sustainable under ISCC since the previous certification audit:			
	Materials declared as sustainable (outgoing)		Amount per outgoing sustainable materials	
				m3
				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)**					
01.01.01	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 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)			
01.01.02	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			
01.01.03	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, metering systems, 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			
01.01.04	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			
01.01.05	Has an internal audit/inspection/assessment regarding the implementation of all relevant ISCC requirements taken place (relevant service providers and subcontractors have to be taken into account)?	Visual inspection of audit report (inspection should take place at least once a year). Verify if the audit report takes into account relevant service providers and subcontractors.	Report, action plan, progress report			
01.01.06	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			
01.01.07	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			
01.01.08	Are the internal processes documented appropriately?	Verify if the documentation includes e.g. process descriptions, main product(s) and by-products, waste and residues and losses within the process, flow charts etc.	Material flow charts, process descriptions. Production reports, organization charts, etc.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
01.01.09	Are sufficient procedure descriptions with respect to sustainability requirements available for all critical control points?	Verify procedures (e.g. regarding sustainability requirements, traceability, mass balance, GHG calculation etc.) at critical control points (e.g. raw material sourcing, conversion process, logistics of incoming and outgoing goods, inventory control, sales and distribution, quality assurance, warehouse bookkeeping, metering systems, weighbridge, etc.)	Material flow charts, standard operating procedures, job and responsibility descriptions, organization chart, contracts with service providers/ subcontractors			
01.01.10	Is the technical equipment and infrastructure available and in operation for the critical control points?	Verify whether metering systems, weighbridges, flow meters, sensors, measuring devices etc. are available, fully functional and calibrated	Metering systems, Weighbridge ticket, sensor display, computer system reports, display, computer reports regarding process parameters, filling status, etc.			
01.01.11	Are all necessary documents, records, reports, information and data according to ISCC Document 203 "Traceability and Chain of Custody" available and accessible (please see list under Evidence/Documents)?	Documents should be requested prior to the audit. Mass Balances must be submitted to the certification body/auditor prior to the audit. If certain documents (e.g. weighbridge tickets) are not available prior to the audit, availability (in a timely manner) must be ensured during the audit. Records (e.g. weighbridge tickets, contracts, etc.) must ensure a 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, tank plan, warehouse capacity, tank capacity, - Records of metering systems, 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), - Mass balance system/ calculation, - List and corresponding contracts/PPAs with all suppliers (including renewable electricity installations and certified suppliers) and recipients of sustainable material, - Production report (periodically, annually) including processing and allocation factor (if not provided within			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
			GHG calculation) and description of waste/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.			
01.01.12	Are all necessary documents, records, reports, information and data according to ISCC Document 203 "Traceability and Chain of Custody" kept for at least five years?	Verify if documentation for five years 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			
01.01.13	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: 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 considered 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, mass balance and documents to be verified during the audit: Regular risk: auditor must check a random document sample from three successive months 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 Document 204 "Risk Management")	Documents required by ISCC, certificates, databases and registries of certification schemes	Please indicate the risk indicators		
01.01.14	If the operational unit is also certified under other sustainability certification schemes with	Verify if the economic operator currently has valid certificates under other certification schemes with	Certificates of other schemes, website/databases of other schemes.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	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?	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 is available, including mass balance data, sustainability declarations, GHG calculations and the auditing reports from previous audits are available	Quantity bookkeeping, mass balances, sustainability declarations/delivery documents issued under other schemes, GHG calculations, audit reports			
01.01.15	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.	Certificates, databases and registries of certification schemes, interview with personnel			
01.01.16	Is it ensured that the operational unit is not suspended or excluded by another certification system at the date of the audit (ISCC EU: certification systems recognised under RED II)?	Check which other sustainability certification schemes have been used within the previous 12 months. Check if certificates have been withdrawn within the previous 12 months. Verify that the operational unit is currently (at the date of the audit) not blacklisted by another sustainability certification scheme. Note: If an economic unit is suspended or excluded from certification by another sustainability certification system, certification under ISCC is not possible, until the suspension or exclusion expires (see ISCC Document 201 "System Basics")	Certificates, databases and registries of certification schemes, interview with personnel			
01.01.17	Are documents and information treated as confidential and is it ensured that they are not made accessible to third parties?	Verify that no access to confidential documents, information, databases, etc. is possible by third parties.	Distribution lists, emails and access authorizations to data bases			
01.01.18	Are the current ISCC terms of use available and signed?	Verify if the current and signed ISCC terms of use are available and signed. Check ISCC website for current version.	Signed, current ISCC terms of use			
01.01.19	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	Signed statement			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		is not allowed (see ISCC Document 203 "Traceability and Chain of Custody")				
01.02.	**Renewable electricity installations – Additional Requirements**					
01.02.01	Is a list of all renewable electricity installations supplying eligible renewable electricity to the processing unit / electrolyzer available and accessible?	Check whether the list is available and includes at least the name and address of all renewable electricity installations that signed the ISCC self-declaration during the 12-month period prior to the date of the certification audit. For a certification at least one renewable electricity installations must be on the list.	List of renewable electricity installations, contracts/PPAs with renewable electricity installations			
01.02.02	Are ISCC self-declaration/self-assessment forms of all renewable electricity installations completed, signed and available?	Check whether all renewable electricity installations on the list have completed and signed the correct ISCC self-declaration/self-assessment form and whether the forms are available. At least one self-declaration / self-assessment form must be available during the audit.	ISCC self-declaration / self-assessment forms, list of renewable electricity installations			
01.02.03	Are sufficient internal audit procedures available that cover all renewable electricity installations and verify information of the ISCC self-declaration / self-assessment?	Check whether internal audit procedures are sufficient to verify renewable electricity installations' information on self-declaration / self-assessment form, to monitor corrective action and to exclude renewable electricity installations, when necessary.	Internal procedures, quality management system, ISCC self-declarations/ self-assessment forms			
01.03.	**Operational Units using non-certified storage facilities – Additional Requirements for Main Audits**					
01.03.01	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			
01.03.02	Is it ensured that a sample of external storage facilities used has been audited?	The minimum sample size for audits is the square root of all external storage facilities used. 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			
01.03.03	Were all storage facilities 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 Document 203 "Traceability and Chain of Custody").	Audit reports of storage facilities			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		If non-conformities are detected, verify if all non-conformities were corrected within 40 days after the audit.				
01.03.04	Are individual mass balances kept for each external storage facility?	Check if separate mass balances according to the ISCC requirements are available for each site.	Mass balances			
01.04.	**Storage Facilities (only applicable for operational units audited as a part of a sample)**					
01.04.01	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 are going out. Verify if tanks etc. are located according to the layout plan.	Layout plan, on-site visit			
01.04.02	Is a contract between the operator of the storage facility and the client (certified ISCC system user) available?	Verify if a contract exists.	Contract			
01.04.03	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 metering systems and 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 warehouse, conversion process, etc.	Metering systems, weighbridges, sensors, flow meters, measuring devices, documentation of calibration			
01.04.04	Is it ensured that the data flow between the storage facility 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 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			
02.	**Traceability**					
02.01.	**General Requirements**					
02.01.01	Is it ensured that the list of suppliers and recipients of sustainable materials (or renewable electricity) 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 (not applicable	List of suppliers and recipients			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		for renewable energy installations supplying renewable electricity).				
02.01.02	Does the information and quantities from metering systems, weighbridge tickets, delivery notes, sustainability declarations or proofs of sustainability of the incoming and outgoing sustainable material (or renewable electricity) match with the information from the reporting system of the company?	Compare information and quantities of the reporting with the related incoming/ outgoing information from metering systems, weighbridge tickets, delivery notes or sustainability declarations. Deviations up to 0.5% are acceptable. Deviations above 0.5% will require explaining documentation	Quantities from delivery notes, metering systems, weighbridge tickets and reporting system, documentation of all deviations > 0.5%			
02.01.03	Are the quantities of the incoming and outgoing deliveries of sustainable material (or renewable electricity) consistent with the amounts stated in the contracts related to those deliveries?	Compare quantities from reporting with contract details. Consider 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, PPAs, reporting system			
02.01.03	Is the data from subcontractor contracts consistent with 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			
02.01.04	Do the delivery notes, sustainability declarations or proofs of sustainability for incoming and outgoing sustainable material comply with the ISCC requirements and is the information consistent with information in the reporting system?	Verify whether the documents contain all mandatory information according to ISCC Document 202-6 "Renewable Fuels of Non-Biological Origin (RFNBOs)", chapter 6.	Delivery notes, weighbridge tickets, metering systems, 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):**		
02.01.05	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			
02.01.06	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	Mass balance, delivery notes, sustainability declarations, proof of sustainability			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		issuance of a proof in a database of a Member State (e.g. Nabisy).				
02.01.07	If incoming or outgoing sustainability declarations or proofs of sustainability had to be corrected or cancelled due to incorrect information, has it been ensured that this was done correctly?	Verify if the procedure according to ISCC System 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 mass balance accordingly. Check the communication with the certification body and recipient (in case of outgoing sustainability declarations or proofs of sustainability) or the supplier (in case of incoming sustainability declarations or proofs of sustainability).	Mass balance, delivery notes, sustainability declarations, proof of sustainability, communication with certification body and recipient			
02.01.08	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 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):**		
02.01.09	If sustainability declarations or Proofs of Sustainability are issued or transferred within electronic traceability databases (e.g. Nabisy), 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			
02.01.10	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 mass balance.	Database accounts, production reports, delivery documents, sustainability declarations			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
02.01.11	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			
02.02.	**Renewable electricity installations - Additional Requirements**					
02.02.01	Is it ensured that eligible renewable electricity sourced via direct connections or with PPAs is only supplied by renewable electricity installations 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 renewable electricity installations. Compare self-declarations and the list of renewable energy installations.	Self-declarations, contracts, PPAs, list of renewable electricity installations			
02.02.02	Are the amounts of renewable electricity supplied by the renewable electricity installations plausible?	Compare the amounts supplied with the production capacity of the renewable electricity installation. Verify plausibility of amounts.	Contracts, invoices, PPAs, GOs or similar, self-declaration, information on production capacity of renewable electricity installation			
02.02.03	If "Guarantees of origin (or equivalent documents) are issued for all electricity generated at the site: If the guarantees of origin (or equivalent documents) related to the electricity supplied to the RFNBO producer (via PPA or direct line) are transferred to the account of the RFNBO producer." was marked on self-declarations, does the number of guarantees of origin (or equivalent documents) received match the amount of electricity supplied?					
02.02.04	If "Guarantees of origin (or equivalent documents) are issued for all electricity generated at the site: If the guarantees of origin	Verification of a cancelling proof (document) – the cancelling proof should state the cancellation date.	Cancelling proof.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	(or equivalent documents) related to the electricity supplied to the RFNBO producer (via PPA or direct line) are transferred to the account of the RFNBO producer." was marked on at least one self-declaration, are all guarantees of origin (or equivalent documents) received this way cancelled by the RFNBO producer?					
02.02.05	If renewable electricity is taken from the grid and "Guarantees of origin (or equivalent documents) are issued: Are all GoOs equivalent to the amount claimed as renewable cancelled?	Verification of a cancelling proof (document) – the cancelling proof should state the cancellation date.	Cancelling proof.			
02.03.	**Storage Facilities (only applicable for operational units audited as a part of a sample)**					
02.03.01	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			
02.03.02	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			
02.03.03	Do the storage facilities contain the amount of material they should contain according to the inventory?	Check if tanks contain the amount of material they should contain according to the inventory.	Inventory of facilities			
02.04.	**Fully renewable electricity sourcing Processing Unit - Additional Requirements**					
02.04.01	Does the periodic production report or other relevant reporting contain the necessary information?	Type and quantity of sustainable input material including further sustainability characteristics and claims; 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);				

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Allocation factor (if not available from other sources)				
03.	**Mass Balance**					
03.01.	**General Requirements (to be completed for main and sample audits)**					
03.01.01	Is it ensured that all relevant documentation is available and accessible for the verification of the mass balance?	Check if all relevant documentation is available and accessible that is needed to verify the mass balance: - Start and end date of mass balance period - Inventory of input and output at the beginning of the mass balance period - Amount and description of incoming and outgoing material during the mass balance period - Amount of credits that can be transferred to the next period (if available) - Amount of credits from previous period (if available) - Conversion factor (if applicable) - List of sites that are covered under the certificate and require individual mass balances (e.g. external storage sites) Note: In case of the certification of paper traders the mass balance refers to the sustainability declarations and contracts of the delivery of sustainable material.	Start and end dates of mass balance periods, incoming and outgoing sustainability declarations, metering systems, weighbridge tickets, conversion factor, list and amounts of inventory, list of external sites, contracts about deliveries of sustainable materials, etc.			
03.01.02	Is it ensured that the timeframe of maximum three months is kept for the mass balance and that there is no gap between mass balance periods?	Check if no mass balance period is longer than three months and that there are no gaps between mass balance periods. Note: Even for periods in which no movement of sustainable material occurs, mass balances have to be kept	Start and end dates of the mass balance periods			
03.01.03	Was the mass balance calculated correctly? (If the system user is certified for multiple scopes, mass balances should be kept for each scope separately).	Conduct control calculation based on the respective reporting: Determination of A (available sustainable material): Add the quantity of sustainable material in stock at the beginning of the period and the incoming sustainable material for the entire period. Multiply this sum with the conversion factor for this period (applicable for processing units)	Result B is equal or smaller than result A	**Indicate the mass balance period(s) (beginning and end date of the period) verified during the audit. Indicate at least one verified (reproducibly) transaction (audit trail):**		

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Determination of B (sustainable output): Determine the quantity of outgoing sustainable products during this period. - Result B has to be equal to or smaller than result A				
03.01.04	Was the credit for sustainable material that may be transferred into the next mass balance period calculated correctly?	If within one mass balance period more sustainable material was available than was dispatched, the surplus of sustainable material in the bookkeeping is called 'credit'. Verify if a credit was available at the end of the mass balance period by checking credit calculation based on above mass balance calculation figures: Credit C = A – B: Subtract B from A	Result A was bigger than result B in the mass balance calculation, Credit C was calculated correctly. Transferred credit is equal to C, if C is equal to or smaller than D; Credit is equal to D if C is larger than D			
03.01.05	If credits where available at the end of a mass balance period was the credit transfer into the next mass balance period done correctly?	Under ISCC EU it is only possible to transfer credits from one mass balance period to the next if at least the equivalent amount of the specific material (sustainable or non-sustainable) is physically in stock on the site. Compare result C from the credit calculation above with inventory level D of sustainable and non-sustainable material at the end of the mass balance period. Verify if the correct amount of credits is shown in the following mass balance period (e.g. under available sustainable material in stock at the beginning of the mass balance period) Fossil material cannot be counted as physical stock/inventory D even in the case that its physical and chemical properties are the same as those of the bio-based material. In case of materials injected into gas grids (e.g. biomethane) credits can be transferred into the next mass balance period as long as the equivalent amount of material is physically available.	Amount of credits, inventory/amount of material in stock at the end of the mass balance period; in case of biomethane in the gas grid: amount of material contractually available for transport, contracts, shipper documents, documentation of material extracted from the grid; Transferred credit is equal to C, if C is equal to or smaller than D; transferred credit is equal to D if C is larger than D, correct amount of credits are shown at the beginning of the following mass balance period			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Note: Producers, traders and processors of gaseous fuels usually do not store the gas in the caverns but use the gas grid (transport) for storing. In these cases, the limitation of sustainable credit transfer to physical "inventory" at the location shall not be applied. It must be verified that the respective amount of material (sustainable or non-sustainable) is contractually available in the gas grid for further transport in the gas grid or extraction from the gas grid.				
03.01.06	Is the quantity of output material declared as sustainable since the previous audit available and consistent?	Identify the relevant quantities for the period since the previous audit from reporting and compare the quantities on sustainability declarations/PoS and mass balance calculation.	Delivery documents, sustainability declarations, contracts, mass balances			
03.01.07	Is it ensured that the mass balance enables sustainability characteristics to be identified and uniquely assigned to individual (incoming and outgoing) batches?	Verify if individual batches can be uniquely assigned with a set of sustainability characteristics (such as type of feedstock, quantity, country of origin of the renewable electricity, GHG emissions) based on the (received and issued) sustainability declarations or Proofs of Sustainability. See ISCC Document 202-6 Renewable Fuels of Non-Biological Origin" for sustainability characteristics and information requirements	Mass balance calculation, sustainability declarations/proofs of sustainability received and issued			
03.01.08	In case external storage facilities are used: Is it ensured that the information about incoming and outgoing material in the mass balance of a specific storage facility match with the information of incoming and outgoing material of this facility?	Compare the amounts of incoming and outgoing material in the site-specific mass balance of the storage facility with the inventory, incoming and outgoing deliveries at the storage facility and the amounts reported from the storage facility.	Mass balance, inventory, reporting system			
03.01.09	Is it ensured that sustainable material was physically received at the site for which the mass balance is kept?	Verify if the amount of sustainable material that is included in the mass balance was physically received at the site for which the respective mass balance is kept.	Delivery documents, weighbridge tickets, meter readings, or similar			
03.01.10	Is it ensured that no multiple accounting of sustainable material occurs (i.e. selling 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 mass balance (and if necessary, the supporting delivery documents,	Mass balance under all sustainability certification systems, reporting system, delivery documents, Proofs of Sustainability, databases.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		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.				
03.02.	**Renewable electricity sourcing Processing Unit (e.g. Electrolyzer) – Additional Requirements**					
03.02.01	Is the conversion factor calculated correctly for all types of sustainable material processed?	A conversion factor describes the change in quantity of a specific material that occurs due to processing of the respective material at a specific site. This means, that conversion factors and the resulting changes of quantities have to be site-specific and product-specific. Conversion factors are based on actual data (e.g. processing or production data). The conversion factor of a specific product for a certain period is defined as follows: C (%) = Ao/Ai * 100 C: Conversion factor Ai: Amount of the process input material Ao: Amount of output yielded by the internal process based on input Ai For mass balance calculations the conversion factor should reflect the production during the previous mass balance period. Also see ISCC document 203 "Traceability and Chain of Custody"	Conversion factor, amounts of input and output, production reports, process descriptions, etc.			
03.02.02	Has the respective conversion factor been taken into account for each outgoing product?	Verify if the conversion factor has been taken into account correctly for each product, i.e. that the size of the batches of the outgoing products has been adjusted by applying the respective conversion factor. The amount of sold or withdrawn sustainable products within one period should not be larger than the product of the amount Ai going into the process multiplied by the conversion factor C.	Conversion factor, amount of input, amount of output produced, description of product groups			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		The allocation of sustainability characteristics to outgoing batches is limited by the conversion factor relevant for the product related supply route.				
03.02.03	If the processing of a material yields more than one output intended for sustainable fuel production, is it ensured that separate conversion factors have been applied for each output?	Verify if separate conversion factors have been calculated according to the methodology as described in ISCC EU System Document 203 "Traceability and Chain of Custody".	Amounts of input and output, production reports, process descriptions, etc.			
03.02.04	If the processing of a material yields more than one output intended for the sustainable fuel production, is it ensured that separate mass balances are kept for each output?	Verify if separate mass balances are kept for each output intended for the fuel production.	Mass balances			
03.02.05	Is it ensured that sustainability and GHG emissions saving characteristics are allocated proportionally to all process products according to the conversion factor?	Verify if the allocation was done proportionally to all process products. For processes in which electricity enables chemical reactions and is used to produce one or several products, the allocation of sustainability and GHG emission saving characteristics shall be done in an energetic basis for products with LHV. Else, they should follow an economical allocation approach. The sustainable share must be attributed to all process products in the same ratio in which these products are generated per unit of consumed electricity. A re-attribution or shift of the attributed sustainable share from one product of the process to another is not allowed. Example: in case of a water electrolysis processing unit using renewable electricity and water to produce hydrogen as the main product, the process yields equivalent amounts of hydrogen and oxygen (for every two moles of hydrogen produced, one mole of oxygen is also produced). In this case it is not allowed to attribute or transfer sustainable characteristics from e.g. oxygen to hydrogen or vice versa. Allocation of GHG values in RFNBO or RCF processes must be determined by "physical causality", "energy content", or "economic value", as applicable (see also 4.01.12).	Documentation of process products, mass balance, Allocation factor, outgoing sustainability declarations			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
03.02.06	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			
03.02.07	In case electricity is obtained from the grid and no further renewable properties of the electricity are demonstrated: Is it ensured that the share of electricity counted as renewable did not exceed the average share of renewable electricity in the country the processing unit is located in?	Verify that not more electricity was counted as renewable than the average share of electricity from renewable sources in the country the processing unit is located in, as measured two years before the year in question.	Plant production reports, outgoing sustainability declarations, statistics about the share of renewable electricity in the grid drawn from reliable sources (e.g., country's energy office, grid operator, Eurostat SHARES)			
04.	**Greenhouse Gas Emissions**					
04.01.	**Processing Unit Requirements**					
04.01.01	GHG information on sustainability declarations of the incoming and outgoing materials in the previous certification period: Have the GHG values been stated correctly on the sustainability declarations for incoming and outgoing products?	Verify whether GHG values were reported separately on the sustainability declaration for the different GHG emission formula elements (if applicable): - Emissions from inputs (ei), comprised of: Elastic inputs (ei elastic) Rigid inputs (ei rigid) Existing use or fate (eex use) - Processing (ep) - Transport and distribution (etd) - Combusting the fuel in its end-use (eu) - Savings from carbon capture and geological storage (eccs) Since actual GHG values are used, verify if they were provided in kg CO2eq per MJ main product including: - All upstream emissions and allocations up to and including the unit issuing the delivery note - Means of transport - Transporting distance If specific elements are zero these elements are not relevant and thus are not obligatory.	Delivery notes, sustainability declarations, internal reporting, mass balance			
04.01.02	Has the data basis for the GHG calculation of upstream transport of inputs been determined correctly?	Verify whether the following input data has been gathered correctly on-site and is plausible: - Mode of transport - Average transport distance loaded and unloaded per mode of transport	Internal reporting system, information from suppliers or transporters and documentation regarding unloaded distances. Searates.com or other websites for distance calculation.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		- Total amount of transported input per mode of transport - Allocation Factor (relation of the total energy content of the main output-product to the total energy content of all products, including co-products). As per the ISCC EU methodology for RFNBOs, other types of allocation (e.g. economic) are also possible, depending on the ratio of products and co-product types (see ISCC 205-01). Verify whether the following data gathered from literature or databases fulfils ISCC requirements (shall be based on the Regulation (EU) 2022/996 provided by European Commission, ISCC 205 or other official sources if available or if not available shall be based on other peer reviewed literature or LCA database sources): - Fuel consumption loaded - Fuel consumption unloaded - Emission factor fuel OR - Emission factor transport type	Documentation of information, sources and publication date as far as the data is from literature or database sources. Transparent documentation of source			
04.01.03	Have GHG emissions of the upstream transport from the supplier to the company been correctly calculated?	Emissions from inputs, ei, shall include emissions from the upstream transport of used inputs. Verify whether transport emissions have been correctly calculated 1. By calculating with actual data and per input separately 2. By using an emission factor which already includes upstream transport of the input (if available)	Transparent documentation of calculations and results or emission factors used			
04.01.04	Is the individual calculation of processing GHG emissions up to date and based on consistent data?	Verify if the time period of the calculation is clearly defined and covers at most one calendar month. 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 and represent the previous month (if possible). If the calculation does not represent the previous month, the maximum	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
		deviation shall be continuously reduced to achieve a maximum deviation of two months.				
04.01.05	Have the inputs been classified correctly as either elastic or rigid, with the emissions calculated accordingly?	Emissions from inputs shall be divided into emissions from elastic inputs, emissions from rigid inputs and emissions from existing use or fate. Emissions from elastic inputs shall include emissions associated to the input production, including upstream transport emissions. Emissions from rigid input shall include, in addition, emissions from diverting such input from previous use. Verify whether all inputs have been correctly listed and classified between rigid and elastic inputs. Verify if upstream transport emissions are correctly accounted for with the input emissions. For rigid inputs, verify if the previous use from the input was correctly identified according to the plant location and if diversion emissions were correctly accounted for.	Internal reporting system, production report, reporting of ingoing materials, studies and publication regarding local usage of inputs (e.g. use of municipal solid waste for energy generation in CHP plant in country X)			
04.01.06	Were the savings from existing use or fate correctly calculated, where applicable?	Emissions from inputs' existing use or fate include avoided emissions when using such input for fuel production. - Verify whether the fate of the input was correctly determined, - Verify the emissions factors used. If the input is CO_2: - Verify whether the emissions for CO_2 capturing, compression and upstream transport have been included in the calculation, - Verify if the captured CO_2 is eligible for savings as it fits one of the categories determined in ISCC 205-1, - Verify if none of the exclusions criteria apply, meaning credits already granted to the CO_2 or fuel was deliberately combusted for CO_2 capturing	Publication regarding local usage of inputs (e.g. incineration of municipal solid waste in country X), 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: - the latest versions of the JEC-WTW report, - the ECOINVENT database, - IPCC, IEA or government, - and other reviewed sources such as the E3 and GEMIS database and peer reviewed publications.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
04.01.07	Has the data basis for the GHG calculation of processing 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 - Heat consumption, fuel for heat production and type of heating system - Amount of wastes (e.g. waste water) 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 the latest versions of the JEC-WTW report, the ECOINVENT database, IPCC, IEA or government, and other reviewed sources such as the E3 and GEMIS database and peer reviewed publications 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	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: - the ISCC 205-1 documentation[3] - the latest versions of the JEC-WTW report, - the ECOINVENT database, - IPCC, IEA or government, - and other reviewed sources such as the E3 and GEMIS database and peer reviewed publications.	**Please indicate how steam and heat are produced (e.g. CHP with natural gas): Indicate what type of electricity source has been used:**		

[3] *In case there are any updates to the values provided in the emission factors values included in the Annex of the document by the European Commission, these will be implemented into the ISCC EU scheme with immediate effect.*

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		other literature sources than the ones mentioned above,-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.				
04.01.08	Were emissions from electricity considered with the correct emission factor?	If electricity is used for the production process, the respective emissions shall be accounted for as follows: 1. If electricity qualifies as fully renewable according to Art. 27(3) RED II it shall be attributed zero GHG emissions 2. If electricity does not qualify as fully renewable according to Art. 27(3) REDII a GHG value shall be taken from Annex I of the ISCC 205-2 document[4] 2.a Alternatively, guidelines on calculating GHG emission intensity of electricity can be used (chapter 3.2. in ISCC 205-2 document 2.b. Alternatively, electricity GHG emissions can be calculated depending on the full load hours of the fuel production plant 2.c Alternatively, the GHG emission value of the marginal unit generating electricity at the same time as the final fuel and in the same bidding zone can be used, if available In case option 1 is used, it should be observed whether the emission factor of zero is only considered for the eligible processes listed in the ISCC EU 205-1, meaning either and verifiedproduction of RFNBOs, inputs contributing to the energy content of RFNBOs or processes occurring in the same facility, where the sourcing	GHG files, calculation file of electricity intensity, plant production reports, direct grid connection available, contracts with renewable energy supplier, metering technology used			

[4] *In case there are any updates to the values provided in the emission factors values included in the Annex of the document by the European Commission, these will be implemented into the ISCC EU scheme with immediate effect.*

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		of renewable electricity can be audited. The full list is described in the ISCC EU 205-1.				
04.01.09	In the case of a co-generation unit providing heat and/or 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 taking 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 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			
04.01.10	If Carbon Capture and geological Storage (CCS) was applied, has it been applied correctly?	eccs: Quantity of CO_2 captured and stored for storage during the biofuel, bioliquid and biomass fuel 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 CO_2 is sequestrated or sold - Verify whether the captured CO_2, 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. Verify whether the CO_2 was effectively captured and safely stored in compliance with Directive 2009/31/EC	- Production reports (e.g. CO_2 captured (kg CO_2/yr)) - On-site verification of the capture device - Contracts with recipient of the CO_2 Transparent documentation of calculation, formulas, all input data and results. Check the further treatment of the product			
04.01.11	Was the sum of emissions of the processing unit correctly calculated?	Verify whether the calculation of GHG emissions was conducted according to the formula and if all	Transparent documentation of calculations and results.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		relevant emissions (from inputs, upstream transport, own process emissions) have been included. Verification whether any CO_2 reduction, i.e. carbon capture and storage or credits from excess electricity or excess heat have been taken into account for the relevant calculation period.				
04.01.12	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 (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 - Which co-products are produced (as per defined in ISCC202-5) - Type of allocation is determined correctly based on ratio of products. Options are: - energy content - economic value - physical causality Verify whether the following data gathered from literature or databases fulfils ISCC requirements: - Lower heating values (LHV) for main and co-products (if energy allocation is applied) - If available and appropriate, LHV from the REDII or ISCC 205-1 and 205-2 shall be used. Otherwise, official data sources or if not available at all, laboratory results might be used. - Average gate-factory value or commodity prices over the last three years (if economical allocation is applied). Verify whether the calculation of allocated GHG emissions was conducted according to the methodology of ISCC 205.	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:**		

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Verify if emissions were allocated to co-products based on energetic value, economical value, or physical causality as applicable in each case.				
04.01.13	In case the processing unit is the producer of the final renewable fuel of non-biological origin: Did the system user take downstream transport emissions into account?	Emissions from transport and distribution, etd, shall include emissions from the storage and final distribution of finished fuel. 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 fuel per each mode of transport Other transport and distribution activities (if applicable): – Liquefaction – (Re-) gasification – Storage (energy consumption, leakages, etc.) 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 and do not include upstream transport emissions from inputs. These should be included in e_i	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. Transparent documentation of calculations and results.			
04.01.14	Are emissions from fuel in use included in the calculation?	Emissions from fuel in use include combustion emissions of the final fuel in use. - Verify if combustion emissions are included in the total emissions for the final fuel - Verify that if savings from biogenic emissions are accounted for under e_{ex} use, combustion emissions are considered as well for consistency	Delegated act on RFNBOs, further sources and reports on typical values for fuel combustion			
04.01.15	If the processing unit is the producer of the final renewable fuel of non-biological origin: Have the overall GHG emissions in gCO2eq per MJ and	Verify whether the: - Correct fossil reference according to the RED II was selected	Documentation of all input data in production reports etc.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	GHG saving potentials been calculated correctly?	• for RFNBOs: 94gCO2eq/MJ - start date of processing unit where the RFNBO was produced: A RFNBO is considered to be final if chemical properties of the fuel are not changed down the supply chain. Verify whether the calculation of final GHG emissions and saving potentials was conducted according to the methodology of ISCC 205-2. Verify whether GHG savings comply with requirements of the RED II and achieve the minimum savings threshold: • at least 70% for RFNBOs from 1 January 2021	Transparent and complete documentation of information, sources and publication date as far as the data is from literature sources or databases. Transparent documentation of calculation, formulas, all input data and results. Date of when the processing unit started physical production of RFNBOs			
04.01.16	Does the emission factor for fossil methanol or other process catalysts containing methanol (e.g. potassium methylate) include 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 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			
04.01.17	Do emissions from production of chemicals or products used in processing include the CO_2 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			
04.01.18	In case the process yields different types of fuels (RFNBO, RCF, biofuel), were the fuel shares correctly calculated?	Verify whether the calculation of different fuel shares was correctly performed. The share of each output is determined by dividing the relevant renewable energy input into the process to produce the RFNBO by the total energy inputs into the process. This is based on the inputs which contribute to the fuel LHV. Hydrogen which enters the fuel as an intermediate does not yield any outputs. Cases where hydrogen is considered an intermediate are: - Hydrogen does not contribute to the fuel LHV - Hydro treatment process, where hydrogen is used to remove impurities and not adding to the final	GHG calculation, documentation of all input data in production reports, output data			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		heating value of the produced fuels. - Hydrogen used in HVO production - Methanol used in biodiesel production (FAME process)				
04.02.	**Trader, Trader with Storage, Storage Facilities**					
04.02.01	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			
04.02.02	Was 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)	**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 MJ). 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 sustainability declarations, delivery documents, contracts			
04.02.03	ISCC EU: Has no aggregation of different GHG values for incoming materials taken place within	Verify incoming batches in bookkeeping documents for their respective GHG values. Note that the highest GHG emission value (of the least	Incoming and outgoing sustainability declarations or Proofs of Sustainability. GHG data in the mass balance.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	the bookkeeping, even if the raw material is of the same kind and from the same origin?	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.	**Requirements for sourcing renewable electricity**					
05.01.	**General Requirements**					
05.01.01	Is it ensured that the amount of electricity that is used to produce RFNBOs is measured independently of any amount of electricity that is used for other purposes?	Check electricity layout plan and verify if lines behind the metering systems (that measure the amount of electricity used to produce RFNBOs) are exclusively connected to RFNBOs producing installations.	Layout plans that include electrical connections and metering systems			
05.01.02	Is it ensured that relevant data pertaining to the amount of electricity that is used to produce RFNBOs are measured and documented with (at least) hourly resolution?	Check metering and documentation system and verify if relevant data are measured and documented with (at least) hourly resolution. The data shall at least include: - The amount of electricity used to produce RFNBOs, further detailed into: - amount sourced from the grid that does not count as fully renewable as well as the proportion of renewable electricity in the grid; - amount sourced as fully renewable via eligible direct connections or from eligible on-site electricity generating installations; - amount sourced as fully renewable because the criteria for electricity from grids with a renewable energy share exceeding 90% are met; - amount sourced as fully renewable because the criteria for electricity from grids with emission intensities lower than 18 gCO2eq/MJ are met; - amount sourced as fully renewable because the criteria for reduction or avoidance of downward redispatching are met; - amount sourced as fully renewable because the criteria on additionality, temporal correlation and geographical correlation are met.	Electricity metering system, internal company documentation system			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		- The amount of renewable electricity generated by the installations generating renewable electricity, regardless of whether they are directly connected to an electrolyser and regardless of whether the renewable electricity is used to produce the RFNBO or for other purposes - The amounts of produced RFNBOs and the amounts of any other products produced that do not qualify as RFNBOs.				
05.01.03	Is it ensured that relevant data pertaining to the amount of renewable electricity generated by all directly connected installations (including on-site) and the amount of electricity generated by all installations that are owned by the RFNBO producer or covered by PPA(s) concluded by the RFNBO producer, regardless of whether the renewable electricity is used to produce RFNBOs or for other purposes, are measured and documented with (at least) hourly resolution?	Check smart metering and documentation system and verify if relevant data are measured and documented with (at least) hourly resolution. The data shall include: - the amount of renewable electricity generated by all directly connected installations (including on-site) - the amount of electricity generated by all installations that are covered by PPA(s) concluded by the RFNBO producer. In the case intermediaries are PPA contracting parties, the contract between the RFNBOs and the intermediary shall mention the same installation(s) producing renewable electricity reported in the contract(s) between the intermediary and the renewable electricity producer. - the amount of electricity generated by installations owned by the RFNBO producer regardless of whether the renewable electricity is used to produce RFNBOs or for other purposes.	Electricity metering system, internal company documentation system, PPA.			
05.01.04	Is it ensured that relevant data pertaining to the amounts of produced RFNBOs and the amounts of any other products produced that do not qualify as RFNBOs are measured and documented with (at least) hourly resolution?	Check documentation system and verify if relevant data are measured and documented with (at least) hourly resolution. The data shall include: - the amounts of RFNBOs produced - the amounts of any other products produced that do not qualify as RFNBOs	Internal company documentation system			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
05.01.05	In case electricity is obtained from more than one connection (e.g., grid and one or more direct connections): Is it ensured that the amount of electricity coming from each source/connection is measured and documented separately?	Verify if there is an electricity meter covering every incoming connection and if the data measured by those are separately documented in the documentation system.	Layout plans showing electrical connections and metering systems, internal company documentation system			
05.02.	**Electricity is obtained from a direct connection to a renewable electricity installation**					
05.02.01	Does the direct connection exist?	Verify that a direct connection between the electricity producing installation and the RFNBOs producing installation exists.	On-site audit, layout plans showing electrical connections			
05.02.02	a) is the electricity producing installation not connected to the grid or b) is it ensured that no electricity from the grid is counted as if it were coming from the direct connection?	If a) Verify that there is no connection of the electricity generating installation to the grid, or along the direct line to the grid. If b) Verify that there is a – correctly calibrated – smart metering system in place that ensures no electricity flows from the grid to the RFNBOs producing installation were counted as having come via the direct line.	On-site audit, layout plans showing electrical connections and metering systems			
05.02.03	Is it ensured that the energy source used to produce electricity is renewable, not of biological origin, and not from a storage unit?	Verify if electricity obtained from direct connections is produced from renewable and non-biological energy sources, including wind, solar (photovoltaic or solar-thermal), geothermal, and water (hydropower, waves, tides, hydrothermal) and excluding any energy storages.	On-site visit, satellite imagery, GOs or similar if available			
05.02.04	Is it ensured that the installation generating electricity came into operation not earlier than 36 months before the installation producing RFNBOs?	Verify that documentation regarding the installation generating electricity is provided that indicate when and with what capacity the installation came into operation.	Commissioning documents or operation permits for installation(s) generating electricity			
05.02.05	In case additional production capacity was added to an existing installation producing RFNBOs: Is it ensured that the additional production capacity was added a at the same site and took place no later than 36 months after the initial installation came into operation?	Verify if and when capacity has been added to the initial installation producing RFNBOs. Capacity that was added at the same site and not later than 36 months after the initial installation came into operation shall be counted as if it came into operation at the same time as the initial capacity. Verify if documents regarding the additional production capacity are available that indicate when it came into operation.	Commissioning documents or operation permits for installation(s) producing RFNBOs			
05.03.	**Electricity is obtained from the grid and no further renewable properties of the electricity are demonstrated (not fully renewable)**					

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
05.03.01	Has evidence been provided which shows the average share of electricity from renewable sources in the country the RFNBO producing installation is located in, as measured two years before the year in question?	Verify if information from reliable sources (preferably official and public) is provided that shows the average share of renewable electricity in country the RFNBO is produced two years before the year the RFNBOs are produced.	Statistics about the share of renewable electricity in the grid drawn from reliable sources (e.g., country's energy office, grid operator, Eurostat SHARES)			
05.04.	**Electricity is obtained from the grid and counted as fully renewable because the average proportion of renewable electricity in the pricing zone exceeded 90% in the previous year**					
05.04.01	Has evidence been provided which shows that the average proportion of renewable electricity in the bidding zone the RFNBO producing installation is located in exceeded 90% in at least one of the previous six calendar year?	Verify if information from reliable sources (preferably official and public) is provided, proving that the average proportion of renewable electricity in the pricing zone of the RFNBO producing installation, in at least one of the previous six calendar year, has exceeded 90%.	Statistics about the share of renewable electricity in the grid based reliable sources (e.g., country's energy office, grid operator, Eurostat SHARES)			
05.04.02	Has evidence been provided that the permissible annual operating hours have not been exceeded?	Verify if the maximum number of operating hours is correctly calculated and if documentation is provided that the RFNBO production did not take place during more hours than this number. The maximum number of operating hours is calculated by multiplying the share of renewable electricity reported by reliable sources for the bidding zone where the RFNBO is produced by the total number of hours in the year (8760h in regular years, 8784h in leap-years). The maximum annual average share of renewable electricity of the previous six years may be used. (Example: the share of renewable electricity in the last six years was: 88%, 91%, 93%, 89%, 89%, 90% and the year in question is a regular year. The maximum number of annual operating hours for this year is 0.93 * 8760h = 8146.8h.)	Company information about use of electricity for RFNBOs production, data on maximum annual average share of renewable electricity.			
05.05	**Electricity obtained from a grid with an emission factor lower than 18 gCO2eq/MJ and counted as fully renewable**					
05.05.01	Has evidence been provided showing that the RFNBOs production installation is located in a bidding zone where emission intensity of electricity is lower than 18 gCO_2e/MJ?	Verify the average emission intensity of the bidding zone where the RFNBOs production installation is located.	Statistics about the share of renewable electricity in the grid based reliable sources (e.g., country's energy office, grid operator, Eurostat SHARES)			
05.05.02	Is a Power Purchase Agreement (PPA) in place between the RFNBO producer and the installation producing renewable electricity?	Verify if the PPA is in place, that it is valid (validity period) and proving that the RFNBOs producer is indicated as off-taker and the installation producing renewable electricity is indicated as the provider. In the case intermediaries are	Signed and valid PPA contract			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		contracting parties, the contract between the RFNBOs and the intermediary shall mention the same installation(s) producing renewable electricity reported in the contract(s) between the intermediary and the renewable electricity producer. In the case intermediaries are PPA contracting parties, the contract between the RFNBOs and the intermediary shall mention the same installation(s) producing renewable electricity reported in the contract(s) between the intermediary and the renewable electricity producer.				
05.05.03	Is PPA covering an amount of electricity at least equivalent to the amount of electricity claimed as fully renewable and used for the production of RFNBOs?	Verify in the PPA the amount of electricity claimed as fully renewable and compare it with the electricity used for the RFNBOs production.				
05.05.04	TEMPORAL CORRELATION For installations producing RFNBOs before 01 January 2030: Has the production of RFNBOs occurred during the same calendar month as the renewable electricity produced under the related PPA?	Verify that monthly matching of renewable electricity production and RFNBO production has occurred.	GOs or similar, PPAs, transparent and understandable (online) smart metering tool, plant production reports, company internal documentation system			
05.05.05	TEMPORAL CORRELATION For installations producing RFNBOs before 01 January 2030: In case renewable electricity is drawn from a storage asset: Is it ensured that the storage asset is located behind the same network connection point as the installation producing RFNBOs?	Verify that the storage asset is located behind the same network connection point as the installation producing RFNBOs.	On-site audit, site layout plans showing electrical connections, metering systems as well as location and connection points of storage asset			
05.05.06	TEMPORAL CORRELATION For installations producing RFNBOs before 01 January 2030: In case renewable electricity is drawn from a storage asset: Is it ensured that the storage asset has been charged during the same calendar month in which the electricity under the PPA has been produced?	Verify that the storage asset has been charged during the same calendar month in which the electricity under the PPA has been produced.	GOs or similar, PPAs, transparent and understandable (online) smart metering tool, company internal documentation system			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
05.05.07	TEMPORAL CORRELATION For installations producing RFNBOs on or after 01 January 2030: Has the production of RFNBOs occurred during the same calendar hour as the renewable electricity produced under the related PPA?	Verify that the production of RFNBOs occurred during the same calendar hour as the renewable electricity produced under the related PPA.	GOs or similar, PPAs, transparent and understandable (online) smart metering tool, company internal documentation system, plant production reports			
05.05.08	TEMPORAL CORRELATION For installations producing RFNBOs on or after 01 January 2030: In case renewable electricity is drawn from a storage asset: Is it ensured that the storage asset is located behind the same network connection point as the installation producing RFNBOs?	Verify that the storage asset is located behind the same network connection point as the installation producing RFNBOs.	On-site audit, site layout plans showing electrical connections, metering systems as well as location and connection points of storage asset			
05.05.09	TEMPORAL CORRELATION For installations producing RFNBOs on or after 01 January 2030: In case renewable electricity is drawn from a storage asset: Is it ensured that the storage asset has been charged during the same one-hour period in which the electricity under the PPA has been produced?	Verify that the storage asset has been charged during the same one-hour period in which the electricity under the PPA has been produced.	GOs or similar, PPAs, transparent and understandable (online) smart metering tool, company internal documentation system			
05.05.10	TEMPORAL CORRELATION If applicable: Has documentation been provided to substantiate that the RFNBO production occurred during a one-hour period where the clearing price of electricity resulting from single day-ahead market coupling in the bidding zone, as defined in Article 39 (2)(a) of Regulation (EU) 2015/1222, was lower or equal to 20€ per MWh or lower than 0,36 times the price of an allowance to emit one tonne of carbon dioxide equivalent during a specified period for the purpose of meeting the requirements of Directive 2003/87/EC?	Verify that the RFNBO production occurred during a one-hour period where the clearing price of electricity resulting from single day-ahead market coupling in the bidding zone, as defined in Article 39 (2)(a) of Regulation (EU) 2015/1222, was lower or equal to 20€ per MWh or lower than 0,36 times the price of an allowance to emit one tonne of carbon dioxide equivalent during a specified period for the purpose of meeting the requirements of Directive 2003/87/EC.	EU ETS carbon price trackers, transparent and region-specific source for electricity prices (e.g. EEX in Germany)			
05.05.11	GEOGRAPHICAL CORRELATION Are the criteria regarding geographical correlation met?	Verify if documents are provided that show the location of the installations producing renewable electricity under the PPAs (e.g. via GOs or similar).	GoOs or similar, PPAs, transparent and region-specific source for electricity prices (e.g. EEX in Germany)			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		Verify if those are located a) in the same bidding zone as the installation producing RFNBOs, or b) in an interconnected bidding zone c) in an offshore bidding zone interconnected to the installation producing RFNBOs. Verify if electricity produced in those installations considered under b) is only claimed as fully renewable during time periods for which the price for electricity on the day-ahead market is equal or higher in the pricing zone of the electricity producing installation.				
05.05.12	GEOGRAPHICAL CORRELATION Are additional criteria introduced by the EU Member State where the RFNBOs production installation is located?	Verify if the national law of the member state provides for additional criteria on geographical correlation.	National laws and regulations.			
05.06	**Electricity obtained from the grid and counted as fully renewable because downward redispatching of renewable energy was reduced or avoided**					
05.06.01	Does the electricity consumed to produce RFNBOs reduce the need for redispatching by a corresponding amount?	Verify that the electricity consumed for the production of RFNBOs reduced the need for redispatching by a corresponding amount.	Article 13 EU Regulation 2019/943, data curtailment, imbalanced prices, document or tools confirming the grid operator to increase consumption. Evidence from the national TSO (Transmission System Operators)			
05.06.02	Do power-generating installations using renewable energy sources were redispatched downwards in accordance with Article 13 of Regulation (EU) 2019/943 (Internal market for electricity)?	Ensure that power-generating installations using renewable energy sources were redispatched downwards.	Article 13 EU Regulation 2019/943, data curtailment, imbalanced prices, document or tools confirming the grid operator to increase consumption. Evidence from the national TSO (Transmission System Operators)			
05.07.	**Electricity obtained from the grid and counted as fully renewable because the requirements for additionality, temporal correlation and geographical correlation are met**					
05.07.01	Is the electricity sourced substantiated by PPAs accordingly?	Check if PPAs with renewable electricity installations covering at least the amount of electricity counted as fully renewable are concluded and that these are valid for the period during which the respective amount of electricity is sourced. In the case intermediaries are PPA contracting parties, the contract between the RFNBOs and the	PPAs, company metering systems			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		intermediary shall mention the same installation(s) producing renewable electricity reported in the contract(s) between the intermediary and the renewable electricity producer.				
05.07.02	Is the criterion regarding renewability met?	Check if documents are provided that show that the electricity is a) produced from eligible sources (i.e. from renewable and non-biological energy sources, including wind, solar (photovoltaic or solar-thermal), geothermal, and water (hydropower, waves, tides, hydrothermal)), and b) effectively produced in the installations stated in the PPAs	GOs or similar, PPAs, Self-Declaration			
05.07.03	In case additional production capacity was added to an existing installation producing RFNBOs: Is it ensured that the added capacity was added at the same site and did not come into operation later than 36 months after the initial installation?	Verify if and when capacity has been added to the initial installation producing RFNBOs. Capacity that was added at the same site and not later than 36 months after the initial installation came into operation shall be counted as if it came into operation at the same time as the initial capacity. Verify if documents regarding the additional production capacity are available that indicate when it came into operation.	Commissioning documents or operation permits for installation(s) producing RFNBOs			
05.07.04	For installations producing RFNBOs that came into operation on or after 01 January 2028 or for any RFNBO production after 01 January 2038: Is it ensured that the renewable electricity installations have come into operation not earlier than 36 months before the installation producing RFNBOs?	Verify that documentation is provided that indicate when and with what capacity the renewable electricity installation came into operation.	Commissioning documents or operation permits for installation(s) generating electricity, PPAs, GOs or similar			
05.07.05	For installations producing RFNBOs that came into operation on or after 01 January 2028 or for any RFNBO production after 01 January 2038: Is it ensured that the renewable electricity installations under the PPA(s) have not received support in the form of operating aid or investment aid, excluding support received by installations before the repowering referred to in Article 2(6) of the Delegated Act on RFNBOs and support that does not constitute net support, such as support that is fully repaid?	Verify that the renewable electricity installations under the PPAs have not received support in the form of operating aid or investment aid (e.g. via statement of competent authority), excluding support received by installations before a repowering (e.g. via document regarding the commissioning or operation permit after the repowering) which required an investment exceeding 30% of the investment that would be needed to build a similar new installation (e.g. via financial assessment report) and support that does	Statements of competent authority on operation or investment aid received, commissioning document or operation permit, financial assessment report			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
		not constitute net support, such as support that is fully repaid (e.g. via statement of competent authority).				
05.07.06	TEMPORAL CORRELATION For installations producing RFNBOs before 01 January 2030: Has the production of RFNBOs occurred during the same calendar month as the renewable electricity produced under the related PPA?	Verify that monthly matching of renewable electricity production and RFNBO production has occurred.	GOs or similar, plant production reports, transparent and understandable (online) smart metering tool, company internal documentation system			
05.07.07	TEMPORAL CORRELATION For installations producing RFNBOs before 01 January 2030: In case renewable electricity is drawn from a storage asset: Is it ensured that the storage asset is located behind the same network connection point as the installation producing RFNBOs or the renewable electricity installation?	Verify that the storage asset is located behind the same network connection point as the installation producing RFNBOs or as the renewable electricity installation.	On-site audit, site layout plans showing electrical connections, metering systems as well as location and connection points of storage asset			
05.07.08	TEMPORAL CORRELATION For installations producing RFNBOs before 01 January 2030: In case renewable electricity is drawn from a storage asset: Is it ensured that the storage asset has been charged during the same calendar month in which the electricity under the PPA has been produced?	Verify that the storage asset has been charged during the same calendar month in which the electricity under the PPA has been produced.	GOs or similar, PPAs, transparent and understandable (online) smart metering tool, company internal documentation system			
05.07.09	TEMPORAL CORRELATION For installations producing RFNBOs on or after 01 January 2030: Has the production of RFNBOs occurred during the same calendar hour as the renewable electricity produced under the related PPA?	Verify that the production of RFNBOs occurred during the same calendar hour as the renewable electricity produced under the related PPA.	GOs or similar, PPAs, transparent and understandable (online) smart metering tool, company internal documentation system, plant production reports			
05.07.10	TEMPORAL CORRELATION For installations producing RFNBOs on or after 01 January 2030: In case renewable electricity is drawn from a storage asset: Is it ensured that the storage asset is located behind the same network connection point as	Verify that the storage asset is located behind the same network connection point as the installation producing RFNBOs.	On-site audit, site layout plans showing electrical connections, metering systems as well as location and connection points of storage asset			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	the installation producing RFNBOs or the renewable electricity installation?					
05.07.11	TEMPORAL CORRELATION For installations producing RFNBOs on or after 01 January 2030: In case renewable electricity is drawn from a storage asset: Is it ensured that the storage asset has been charged during the same one-hour period in which the electricity under the PPA has been produced?	Verify that the storage asset has been charged during the same one-hour period in which the electricity under the PPA has been produced.	GOs or similar, PPAs, transparent and understandable (online) smart metering tool, company internal documentation system			
05.07.12	TEMPORAL CORRELATION If applicable: Has documentation been provided to substantiate that the RFNBO production occurred during a one-hour period where the clearing price of electricity resulting from single day-ahead market coupling in the bidding zone, as defined in Article 39 (2)(a) of Regulation (EU) 2015/1222, was lower or equal to 20€ per MWh or lower than 0,36 times the price of an allowance to emit one tonne of carbon dioxide equivalent during a specified period for the purpose of meeting the requirements of Directive 2003/87/EC?	Verify that the RFNBO production occurred during a one-hour period where the clearing price of electricity resulting from single day-ahead market coupling in the bidding zone, as defined in Article 39 (2)(a) of Regulation (EU) 2015/1222, was lower or equal to 20€ per MWh or lower than 0,36 times the price of an allowance to emit one tonne of carbon dioxide equivalent during a specified period for the purpose of meeting the requirements of Directive 2003/87/EC.	EU ETS carbon price trackers, transparent and region-specific source for electricity prices (e.g. EEX in Germany)			
05.07.13	Are additional criteria introduced by the EU Member State about temporal correlation implementation?	Verify if the national law of the member state provides for additional criteria on temporal correlation.	National laws and regulations.			

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
05.07.14	GEOGRAPHICAL CORRELATION Are the criteria regarding geographical correlation met?	Verify if documents are provided that show the location of the installations producing renewable electricity under the PPAs (e.g. via GOs or similar). Verify if those are located a) in the same bidding zone as the installation producing RFNBOs, or b) in an interconnected onshore bidding zone c) in an offshore bidding zone interconnected to the installation producing RFNBOs. Verify if electricity produced in those installations falling under b) is only claimed as fully renewable during time periods for which the price for electricity on the day-ahead market is equal or higher in the pricing zone of the electricity producing installation. If the concept of bidding zone equivalent is used, please check if the decision tree reported in the ISCC EU 202-6 System Document (Annex III) has been correctly followed.	GoOs or similar, PPAs, transparent and region-specific source for electricity prices (e.g. EEX in Germany)			
05.07.15	GEOGRAPHICAL CORRELATION Are additional criteria introduced by the EU Member State where the RFNBOs production installation is located?	Verify if the national law of the member state provides for additional criteria on geographical correlation.	National laws and regulations.			

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[5]			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)

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