



## **AUDIT REQUIREMENTS**

## **ISCC EU / ISCC PLUS**

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## **1. Scope, Normative References and ISCC Documents**

The ISCC System Basics described in this document are effective for the certification of liquid and gaseous biofuels and bioliquids based on agricultural and forestry raw materials, as well as alternative raw materials.

The requirements described in ISCC System Basics and all further ISCC System Documents must be applied by all participants in the certification systems, i.e. companies along the supply chain using the ISCC System and Certification Bodies cooperating with ISCC.

## **2. ISCC System Documents (normative)**

### **102 Governance**

Multi-Stakeholder Organisation and Processes of ISCC, Quality and Risk Management, Integrity Program, Complaints, Appeals, and Arbitration

### **103 Requirements for Certification Bodies and Auditors**

General Requirements, Duties and Responsibilities of Certification Bodies, Requirements and Qualifications for Auditors conducting ISCC Audits

### **201 System Basics**

Key Features of ISCC, Overview of Certification Criteria, Participants in the Supply Chain, Registration and Certification Processes and Issuance of Certificates and Processes of the ISCC System

### **202 Sustainability Requirements**

ISCC Principles 1 – 6 on the Protection of Land, Good Agricultural Practice, Safe Working Conditions, Compliance with Human and Labour Rights and Health and Safety, Compliance with Applicable Laws and Relevant International Treaties, Good Management Practice

#### **202-1 Agricultural-Biomass ISCC-Principle-1**

ISCC Principle 1 on the protection of land and monitoring of soil quality and carbon

#### **202-2 Agricultural Biomass – ISCC Principles 2-6**

ISCC Principles 2-6 on Good Agricultural Practice, safe working conditions, compliance with human and labour rights and health and safety, compliance with applicable laws and relevant international treaties, good management practice

#### **202-3 Forest Biomass – ISCC Principle 1**

Sustainability criteria for forest biomass, sustainable harvesting on national and management Level, Land-Use, Land-Use Change and Forestry (LULUCF) Criteria

#### **202-4 Forest Biomass – ISCC Principles 2-6**

ISCC Principles 2-6 on Good Agricultural Practice, safe working conditions, compliance with human and labour rights and health and safety, compliance with applicable laws and relevant international treaties, good management practice

#### **202-5 Waste and Residues**

Regulatory framework and definitions, verification guidance regarding whether materials meet the definition of waste and residues

**202-6 Renewable Fuels of Non-Biological Origin**

Certification requirements for feedstocks for renewable liquid and gaseous fuels of non-biological origin, specific requirements for chain of custody and GHG saving methodologies

**202-7 Recycled Carbon Fuels**

Certification requirements for feedstocks for recycled carbon fuels, specific Requirements for chain of custody and GHG saving methodologies

**202-8 Low iLUC Risk Feedstocks**

Measures and verification requirements for low iLUC risk feedstock, additional biomass production through cultivation on unused land and additional yield increase

**203 Traceability and Chain of Custody**

Requirements for Management Systems, Audit and Information Requirements for Sustainability Declarations, Chain of Custody Options (Physical Segregation and Mass Balance)

**203-1 Co-Processing**

Specific chain of custody requirements for the simultaneous processing of fossil and biobased input materials, methodology for determining the yield of co-processed biofuels

**204 Risk Management**

Risk Assessment and Management for Certification Bodies and System Users

**205 Greenhouse Gas Emissions**

Application, Calculation and Verification Methodology of Greenhouse Gas Emissions

**208 Logos and Claims**

Description of logos and claims that can be used under ISCC

**3. Binding Legislation (normative)**

1. Directive (EU) 2018/2001 of the European Parliament and the of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources (recast) (Renewable Energy Directive – RED II)
2. Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives (Waste Directive)
3. Commission Delegated Regulation (EU) 2019/807 of 13 March 2019 supplementing Directive (EU) 2018/2001 of the European Parliament and of the Council as regards the determination of high indirect land-use change-risk feedstock for which a significant expansion of the production area into land with high carbon stock is observed and the certification of low indirect land-use change-risk biofuels, bioliquids and biomass fuels
4. Delegated act establishing minimum thresholds for greenhouse gas emissions savings of recycled carbon fuels (expected by 1 January 2021)
5. Implementing acts establishing the operational guidance on the evidence for demonstrating compliance with the sustainability criteria for forest biomass laid down in Art 29(6) and (7) RED II (expected by 31 January 2021)
6. Implementing acts specifying detailed rules for implementation, including adequate standards of reliability, transparency and independent auditing and the requirement for all voluntary schemes to apply those standards, and including a review for high and low iLUC risk biofuels, bioliquids and biomass fuels (expected by June 2021)
7. Delegated acts specifying the methodology for determining the share of biofuel and biogas for transport, resulting from biomass being processed with fossil fuels in a common process, and by specifying the methodology for assessing greenhouse gas emissions savings from renewable liquid and gaseous transport fuels of nonbiological origin and from recycled carbon fuels (expectedby31 December2021)
8. Delegated acts to amend the criteria for low and high iLUC risk biofuels, bioliquids and biomass fuels, and to introduce a trajectory to decrease the contribution of high iLUC risk biofuels, bioliquids and biomass fuels to the Union target and minimum share of renewable energy in the transport sector (expected by 1 September 2023) Commission Regulation (EU) No 1307/2014 of 8 December 2014 on defining the criteria and geographic ranges of highly biodiverse grassland

9. Communication from the European Commission on the practical implementation of the EU biofuels and bioliquids sustainability scheme and on counting rules for biofuels (2010/C 160/02)
10. Communication from the Commission on voluntary schemes and default values in the EU biofuels and bioliquids sustainability scheme (2010/C 160/01)
11. Communication from the Commission to the voluntary schemes on the verification of the chain of custody of biofuels made from waste and processing residues (dated 10 October 2014)
12. Communication from the Commission to the voluntary schemes on the implementation of the recently adopted criteria and geographic ranges of highly biodiverse grassland (dated 29 January 2015)
13. Communication from the Commission to the voluntary schemes on the update of the commission website, notifications and transparency measures (dated 12 March 2015)
14. Communication from the Commission to voluntary schemes: Note on the conducting and verifying actual calculations of GHG emission savings (dated 2 October 2015)

### **15. ISCC Forms and Checklists based on the ISCC facilitate Registration and Certification System Documents**

#### **Process**

- ✓ ISCC Terms of Use
- ✓ ISCC Fees
- ✓ Audit Procedures for all relevant Elements of the Supply Chain
- ✓ Document Checklists for the Audit Preparation
- ✓ Self-declarations for Farms or Plantations and Points of Origin
- ✓ ISCC EU List of Materials eligible for Certification
- ✓ Template for Proofs of Sustainability (Sustainability Declaration) of Final Biofuels
- ✓ Template for Sustainability Declarations for Raw Materials and Intermediate Products

The latest versions of all normative documents and ISCC Documents are available on the ISCC website and must be applied. The original ISCC EU System Documents are in English. ISCC Documents can be identified by a unique document number, version number and date.

Any updates to the ISCC System are published in the ISCC System Updates. These System Updates are sent to all System Users registered with ISCC as well as all Certification Bodies cooperating with ISCC. It is the responsibility of the System Users and Certification Bodies to take the system updates into account and inform all relevant members of staff about such updates. An archive of all System Updates is available on the ISCC Website. If required, ISCC may also develop guidelines to further specify certification requirements.

The ISCC certification system is globally applicable to all types of agricultural raw materials and alternative raw materials. The terminology and procedures in the system reflect a focus on the global application of the system. Processes and procedures of the ISCC EU System and the related terminology are based on the binding requirements of RED II.

The simultaneous co-processing of fossil fuels and biofuels can also be covered under the ISCC system.

The legally registered ISCC Association (ISCC e.V.) is the organisation responsible for governing the ISCC system. Stakeholders that can become members of the Association include economic operators (producers, processors, traders and logistics), Non-Governmental Organisations (NGOs), scientific institutions, research and other organisations or individuals.

Further information on the framework of the governance of ISCC regarding organisational structure and multi-stakeholder involvement are laid down in ISCC Document 102 “Governance”.

ISCC cooperates with independent Certification Bodies. The requirements to become a cooperating Certification Body and conduct audits under ISCC are laid down in ISCC Document 103 “Requirements for Certification Bodies and Auditors”. ISCC certificates are issued by Certification Bodies upon the successful completion of a certification audit. ISCC Certificates are documents that confirm compliance of the certificate holder with the requirements of the RED II and the ISCC system.

All relevant elements of the supply chain must obtain a certificate in order to handle sustainable materials. Farms or plantations and points of origin, first gathering points or central offices and collecting points, processing units, as well as traders with storage facilities are relevant elements of the supply chain and are subject to certification. Under this standard the elements of the supply chain relevant for certification are also referred to as economic operators. ISCC certificates are site specific.

A certificate can only be issued for one geographical site based on a successful audit.

Group certification may be possible for farms or plantations, points of origins of waste and residues and storage facilities. Quota obligated parties (i.e. economic operators bringing sustainable bioliquids/ biofuels into the market) can receive a certificate on a voluntary basis.

The transport of sustainable material between the different elements of the supply chain does not need to be covered by individual certification. All relevant information regarding transport (e.g. delivery documents, means of transport, transport distance, respective greenhouse gas emissions) is covered by the certification of the above-mentioned elements of the supply chain.

***All certificates, as issued by the cooperating Certification Bodies, are published on the ISCC website and can be freely accessed by any interested party.***

Any recipient of sustainable material is obliged to verify the validity of the supplier’s ISCC certificate at the date of the physical dispatch of the sustainable material. In case of uncertainty, ISCC must be contacted for clarification. Furthermore, the recipient of the sustainable material has to check if all relevant information according to RED II is included in the delivery documents (“sustainability declarations”) and is complete and consistent. If this diligence (duty of care) obligation has been respected a recipient can accept material as sustainable, complying with the RED II requirements and ISCC (see also ISCC Document 203 “Traceability and Chain of Custody”).

ISCC EU accepts all national schemes that are recognised by the European Commission in the context of the RED II as regards the verification of compliance with the sustainability criteria. ISCC EU also accepts all voluntary schemes that are recognised by the European Commission in the framework of the RED II and which limited to the scope, which is recognized by the European Commission.

After further assessments of sustainability and traceability issues, ISCC may come to the conclusion that certain schemes that, for example, have not included criteria on highly biodiverse grassland equivalently to the ISCC requirements, can no longer be accepted.

Other schemes may not have implemented a risk management process equivalent to ISCC (including independent Integrity Assessments) or equivalent certification processes (e.g. how to assess if a material is a genuine waste).

The acceptance of particular materials from other schemes may impose a significant risk to the integrity and credibility of ISCC and claims made under ISCC. A high risk especially applies to such materials, which are or may be eligible for extra incentives in individual EU Member States (e.g. double-counting) or which are cultivated in high-risk areas. This includes, but is not limited to, waste, residues, and products derived therefrom. Therefore, ISCC does not accept other schemes for high-risk materials. In case of uncertainty an equivalence benchmark may be conducted. ISCC also reserves the right to withdraw the acceptance of schemes in case of, for example, bankruptcy or indication of fraud of an accepted scheme.

An up-to-date list with the voluntary and national schemes accepted by ISCC is published on the ISCC Website. ISCC informs all relevant parties about the withdrawal of the acceptance of a scheme through an ISCC System Update.

**Logo Use:** Certified ISCC System Users may use the ISCC logo and claims for company relevant communication and documentation upon written request to ISCC. The ISCC seal must not be used for any application other than the ISCC certificate. The requirements for the use of claims and logos are laid down in ISCC Document 208 “Logos and Claims”.

**Data Privacy:** ISCC is obligated and entitled to request and record the relevant data in the framework of the RED and FQD and the ISCC System of cooperating Certification Bodies and System Users. This includes, but is not limited to, addresses, contact details, scopes of certification, amounts and types of incoming and outgoing sustainable materials, greenhouse gas values, etc. Any data given to ISCC will be treated, processed and used confidentially. The data collected by ISCC will not be forwarded to third parties. Data may only be forwarded to third parties insofar as ISCC is legally obligated to disclose data or the user has explicitly given the consent to ISCC or as part of the System User Agreement or the cooperation agreement respectively. In order to facilitate the transparency of the ISCC system and fulfil the requirements of the European Commission, ISCC is entitled to publish the relevant data of cooperating Certification Bodies and certified System Users on the ISCC Website.

Risk management is an integral part of all operations and decisions in the ISCC system. In order to securely fulfil the requirements of the certification system in a highly credible and reliable way, ISCC defines procedures and specific indicators for risk assessment and management. These procedures and risk indicators are monitored continuously and adjusted if necessary.

The risk assessment and management procedures take into account the different levels where risks may occur: the ISCC system, cooperating Certification Bodies and ISCC System Users. Four layers are in place to ensure the security and integrity of ISCC: the overall ISCC quality and risk management, the ISCC Integrity Program to assess

the performance of Certification Bodies and Auditors, self-declarations and self-assessments of System Users, and external third party audits. Further information is outlined in ISCC Document 102 “Governance”.

The RED II contains a list of applicable definitions. When reporting the type of raw materials the relevant definitions of the RED have to be applied (e.g. “ligno-cellulosic material” or “non-food cellulosic material”)

The ISCC certification system covers three categories of criteria:

- ✓ Sustainability requirements for biomass production and cultivation and for alternative raw materials
- ✓ Requirements for traceability and chain of custody
- ✓ Requirements for greenhouse gas emission savings and the calculation methodology

In the ISCC System Documents these certification criteria and respective processes are outlined in detail. No change of the requirements set in the RED II is allowed.

## 16. Sustainability Requirements for the Cultivation of Biomass

Farms and plantations that produce sustainable biomass must comply with the sustainability requirements as laid down in ISCC Document 202-1 & 202-2. The requirements are divided into six principles:

**Principle 1:** Protection of land with high biodiversity value or high carbon stock. This includes primary forests and other wooded land of native species, highly biodiverse grassland, peatland, wetland, continuously forested areas, areas designated for the protection of rare, threatened or endangered ecosystems or species, as well as high conservation value (HCV) areas

**Principle 2:** Environmentally responsible production to protect soil, water and air

**Principle 3:** Safe working conditions

**Principle 4:** Compliance with human, labour and land rights and responsible community relations

**Principle 5:** Compliance with applicable laws and relevant international treaties

**Principle 6:** Good management practices and commitment to continuous improvement

The cut-off date for land use change is January 2008. This means that every farm or plantation where conversion of land with high carbon stock or high biodiversity took place after January 2008 is excluded from ISCC certification, according to ISCC Principle 1. The entire land (agricultural land, pasture, forest, any other land) of a farm or plantation, including any owned, leased or rented land, is subject to certification.

In agriculture it can be distinguished between main crops and intermediate crops. Intermediate crops can be covered under ISCC certification if they comply with the sustainability requirements stated above. Intermediate crops can include catch crops, cover crops or ley crops. They are fast-growing and are planted outside the period in which the main crops are cultivated. Intermediate crops are planted either to be marketed (e.g. as fodder for livestock) or to improve the soil fertility of the arable land for main crops.<sup>4</sup> Beside compliance with the sustainability requirements, it also has to be verified that the crops are cultivated outside the cultivation period for main crops and that the cultivation is part of a crop rotation scheme (i.e. no permanent/perennial cultivation).

Raw materials based on wastes or residues derived from agriculture, aquaculture, fisheries and forestry must comply with the sustainability requirements stated above. Raw materials based on other waste and residues do not have to comply with the land-related sustainability requirements stated above.

Indirect land use change (iLUC) occurs when the cultivation of crops for the production of biofuels, bioliquids and biomass fuels displaces the cultivation of crops for food and feed purposes and increases the pressure to extend agricultural land into non-cropland and possibly into areas with high carbon stock (such as forests, wetlands and peatlands). High iLUC-risk fuels are fuels, for which a significant expansion of the feedstock production area into land with high carbon stock is observed.

### **17. Traceability and Chain of Custody**

Traceability and chain of custody cover two basic requirements:

- ✓ The possibility of tracing sustainable products back and forth throughout the supply chain from origin to final delivery
- ✓ The possibility of assigning product specific information to consignments (batches) of sustainable materials and products

Traceability describes the information and documentation requirements of the relevant amounts and properties of sustainable materials (so-called sustainability characteristics). Sustainability characteristics according to this standard include the raw material, country of origin of the raw material, quantities, information on GHG emissions, statement if the sustainability criteria according to Art. 29 (3) to (7) of the RED II were not taken into account (if applicable), and the claim “ISCC compliant” or “EU RED compliant” (if applicable).

To correctly assign all relevant information to the physical material according to this standard, two chain of custody methods can be applied: mass balance or physical segregation. Under the mass balance method physical mixing of sustainable and non-sustainable material is allowed. Under physical segregation, sustainable material has to be kept separated from non-sustainable material. According to Art. 30 (1) of the RED II economic operators shall use a mass balance system that allows batches of raw material with different sustainability characteristics to be mixed and requires documentation about the sustainability characteristics and sizes of these batches to remain assigned to the mixture.

Specific requirements are laid down in ISCC Document 203 “Traceability and Chain of Custody”. Document 203 also includes requirements for a company’s management system to ensure the implementation of all necessary requirements.

The requirements for traceability and chain of custody apply equally to all types of raw materials and their respective supply chains.

### **18. Greenhouse Gas Emissions**



ISCC provides a methodology to calculate greenhouse gas (GHG) emissions for all elements of the supply chain and to determine savings of greenhouse gas emissions. This can be applied to supply chains in all markets. For biofuels and bioliquids that are brought into the markets of the European Union particular requirements apply. Here, the economic operators bringing sustainable bioliquids/biofuels into the market (the quota obligated party) must not only prove the sustainable production of the biofuels/ bioliquids but also the saving of greenhouse gas emissions according to RED II.

The requirements on GHG emissions apply to all relevant supply chain elements from raw materials production to the distribution of the final product, including cultivation, collection and conversion processes, as well as the transport and distribution of intermediate and final products. Three different options are available to provide information on GHG emissions:

- ✓ Use of total default values: Default values are raw material and process specific and are provided in the RED for different types of biofuels.
- ✓ Use of disaggregated default values. So-called disaggregated default values are available in the RED II for the cultivation/ production of biomass, processing, and transport and distribution. Disaggregated default values allow the use of a combination of default and actual values.

For the agricultural production of crops within the European Union it is also possible to use GHG values from the NUTS2 reports provided by the Member States, as assessed and published by the European Commission.

Territories outside the European Union may provide NUTS2- equivalent reports drawn up by competent authorities to the European Commission. If the reports are assessed and published by the European Commission, they can be used under ISCC.

Use of actual values: Individually calculated values must be calculated based on the methodology according to the RED.

All requirements to apply, calculate and verify the greenhouse gas emissions and emission savings are specified in ISCC Document 205 “Greenhouse Gas Emissions”.

### **19. Relevant Participants in the Certification System**

Economic operators that receive or trade sustainable material, so-called operational units, have to be subject to certification. In the ISCC system the term ‘operational unit’ refers to a specific site (spatial entity) of a company where sustainable material is handled. A company may have more than one operating sites, and in this case every single operational unit, i.e. operating site handling sustainable material has to be subject to certification.

For biofuels/ bioliquids processed from agriculture crops or agricultural crop residues (such as straw, bagasse, husks, cobs and nutshells) the relevant supply chain starts at the farm or plantation. The first element that must be individually certified is the first gathering point (see Figure 1). Farms or plantations may receive a certification on a voluntary basis. Sustainability requirements for cultivation of biomass as laid down ISCC Document 202 “Sustainability Requirements” must be fulfilled by farms or plantations delivering biomass as sustainable.



**Figure 1:** Example of a simplified supply chain for crops and agricultural crop residues

For biofuels/bioliquids derived from alternative raw materials, such as wastes or residues the first two relevant elements of the supply chain are the point of origin and the collecting point (see Figure 2). The land-related sustainability requirements of the RED II must not be fulfilled by points of origins of alternative raw materials. A particular focus has to be put on the determination of the raw materials and on the determination of the point of origin. The first element that must be individually certified is the collecting point. Points of origin may receive a certification on a voluntary basis. ISCC Document 202-5 “Waste and Residues” describes these requirements for waste and residues in detail.



**Figure 2:** Example of simplified supply chain for alternative raw materials

All elements of the supply chain downstream of the first gathering point or collecting point do not differ in description and certification requirements.

The elements of the supply chain are allowed to receive and supply sustainable material only after the receipt of a certificate. First gathering points may accept crops or agricultural crop residues from the harvest of the current or the previous year as sustainable up to three months prior to the start of the certificate’s validity. Collecting points for waste and residues may also collect material as sustainable up to three months prior to the start of validity of the certificate. In both cases the relevant self-declarations have to be in place, chain of custody requirements have to be fulfilled and the dispatch of material as sustainable is only possible after the start the certificate’s validity. Any further requirements, as laid down in ISCC Document 203 “Traceability and Chain of Custody”, have to be applied for first gathering points and collecting points.

**ANNEX A: Definitions**

**The definitions of Art. 2 of the RED II apply. The appendix contains a list with especially relevant definitions. See the RED II for a complete list of definitions.**

‘energy from renewable sources’ means energy from renewable nonfossil sources, namely wind, solar (solar thermal and solarphotovoltaic) and geothermal energy, ambient energy, tide, wave and other ocean energy, hydropower, biomass, landfill gas, sewage treatment plant gas and biogases;

‘support scheme’ means any instrument, scheme or mechanism applied by a Member State, or a group of Member States, that promotes the use of energy from renewable sources by reducing the cost of that energy, increasing the price at which it can be sold, or increasing, by means of a renewable energy obligation or otherwise, the volume of such energy purchased, including but not restricted to, investment aid, tax exemptions or reductions, tax refunds, renewable energy obligation support schemes including those using green certificates, and direct price support schemes including feed-in tariffs and sliding or fixed premium payments;

‘guarantee of origin’ means an electronic document which has the sole function of providing evidence to a final customer that a given share or quantity of energy was produced from renewable sources;

‘waste’ means waste as defined in point (1) of Article 3 of Directive 2008/98/EC, excluding substances that have been intentionally modified or contaminated in order to meet this definition;

‘biomass’ means the biodegradable fraction of products, waste and residues from biological origin from agriculture (including vegetal and animal substances), from forestry and related industries including fisheries and aquaculture, as well as the biodegradable fraction of industrial and municipal waste of biological origin;

‘agricultural biomass’ means biomass produced from agriculture;

‘forest biomass’ means biomass produced from forestry;

‘biomass fuels’ means gaseous and solid fuels produced from biomass;

‘biogas’ means gaseous fuels produced from biomass;

‘biowaste’ means biowaste as defined in point (4) of Article 3 of Directive 2008/98/EC;

‘sourcing area’ means the geographically defined area from which the forest biomass feedstock is sourced, from which reliable and independent information is available and where conditions are sufficiently homogeneous to evaluate the risk of the sustainability and legality characteristics of the forest biomass;

‘forest regeneration’ means the re-establishment of a forest stand by natural or artificial means following the removal of the previous stand by felling or as a result of natural causes, including fire or storm;

‘bioliquids’ means liquid fuel for energy purposes other than for transport, including electricity and heating and cooling, produced from biomass;

‘biofuels’ means liquid or gaseous fuel for transport produced from biomass;

‘advanced biofuels’ means biofuels that are produced from the feedstock listed in Part A of Annex IX;

‘recycled carbon fuels’ means liquid and gaseous fuels that are produced from liquid or solid waste streams of non-renewable origin which are not suitable for material recovery in accordance with Article 4 of Directive 2008/98/EC, or from waste processing gas and exhaust gas of non-renewable origin which are produced as an unavoidable and unintentional consequence of the production process in industrial installations;

‘renewable liquid and gaseous transport fuels of non-biological origin’ means liquid or gaseous fuels which are used in the transport sector other than biofuels or biogas, the energy content of which is derived from renewable sources other than biomass;

‘low indirect land-use change-risk biofuels, bioliquids and biomass fuels’ means biofuels, bioliquids and biomass fuels, the feedstock of which was produced within schemes which avoid displacement effects of food and feed-crop based biofuels, bioliquids and biomass fuels through improved agricultural practices as well as through the cultivation of crops on areas which were previously not used for cultivation of crops, and which were produced in accordance with the sustainability criteria for biofuels, bioliquids and biomass fuels laid down in Article 29;

‘fuel supplier’ means an entity supplying fuel to the market that is responsible for passing fuel through an excise duty point or, in the case of electricity or where no excise is due or where duly justified, any other relevant entity designated by a Member State;

‘starch-rich crops’ means crops comprising mainly cereals, regardless of whether the grains alone or the whole plant, such as in the case of green maize, are used; tubers and root crops, such as potatoes, Jerusalem artichokes, sweet potatoes, cassava and yams; and corm crops, such as taro and cocoyam;

‘food and feed crops’ means starch-rich crops, sugar crops or oil crops produced on agricultural land as a main crop excluding residues, waste or ligno-cellulosic material and intermediate crops, such as catch crops and cover crops, provided that the use of such intermediate crops does not trigger demand for additional land;

‘ligno-cellulosic material’ means material composed of lignin, cellulose and hemicellulose, such as biomass sourced from forests, woody energy crops and forest-based industries’ residues and wastes;

‘non-food cellulosic material’ means feedstock mainly composed of cellulose and hemicellulose, and having a lower lignin content than ligno-cellulosic material, including food and feed crop residues, such as straw, stover, husks and shells; grassy energy crops with a low starch content, such as ryegrass, switchgrass, miscanthus, giant cane; cover crops before and after main crops; ley crops; industrial residues, including from food and feed crops after vegetal oils, sugars, starches and protein have been extracted; and material from biowaste. Where ley and cover crops are understood to be temporary, short-term sown pastures comprising grass-legume mixture with a low starch content to obtain fodder for livestock and improve soil fertility for obtaining higher yields of arable main crops;

‘residue’ means a substance that is not the end product(s) that a production process directly seeks to produce; it is not a primary aim of the production process and the process has not been deliberately modified to produce it;

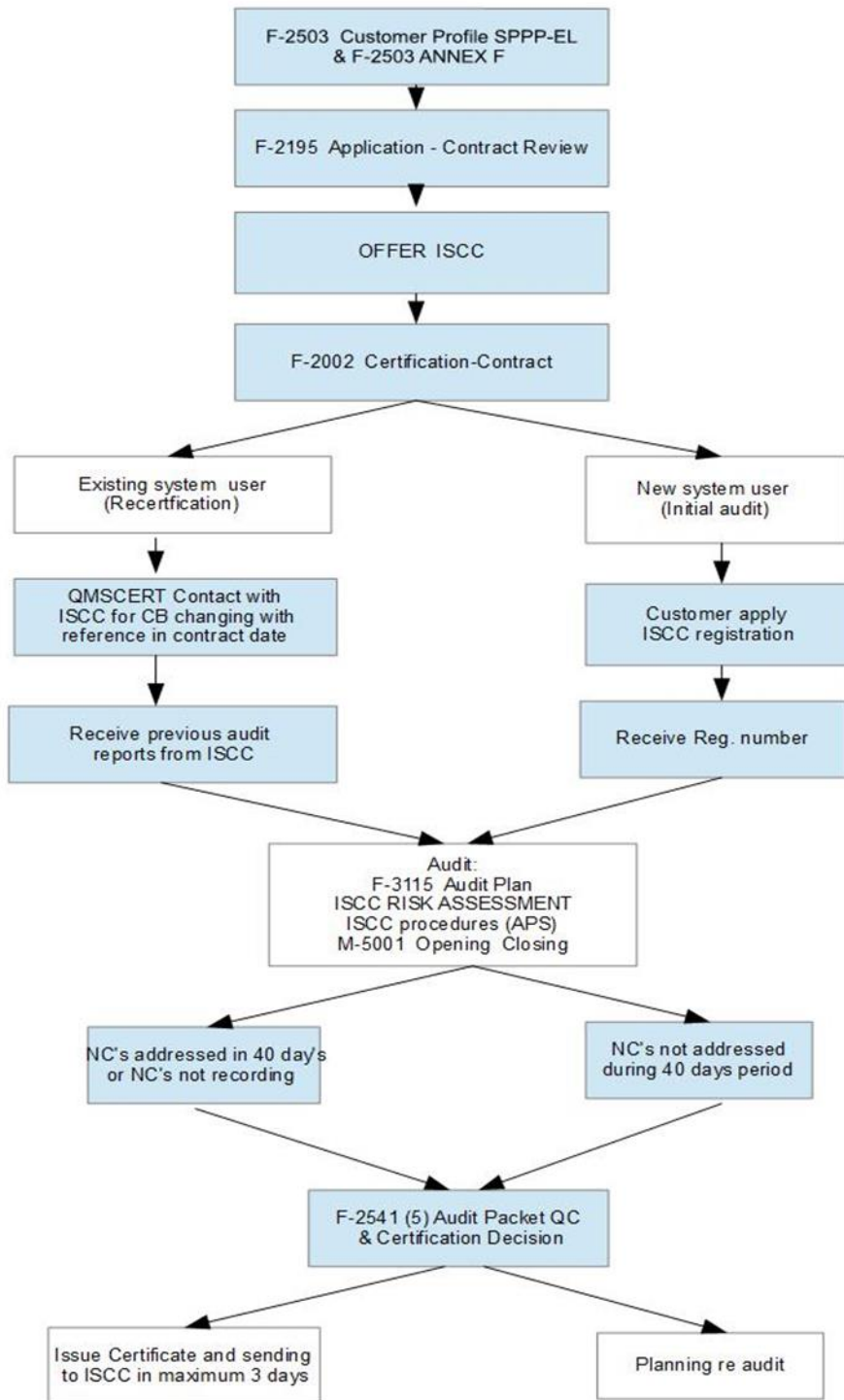
‘agricultural, aquaculture, fisheries and forestry residues’ means residues that are directly generated by agriculture, aquaculture, fisheries and forestry and that do not include residues from related industries or processing;

‘actual value’ means the greenhouse gas emissions savings for some or all of the steps of a specific biofuel, bioliquid or biomass fuel production process, calculated in accordance with the methodology laid down in Part C of Annex V or Part B of Annex VI;

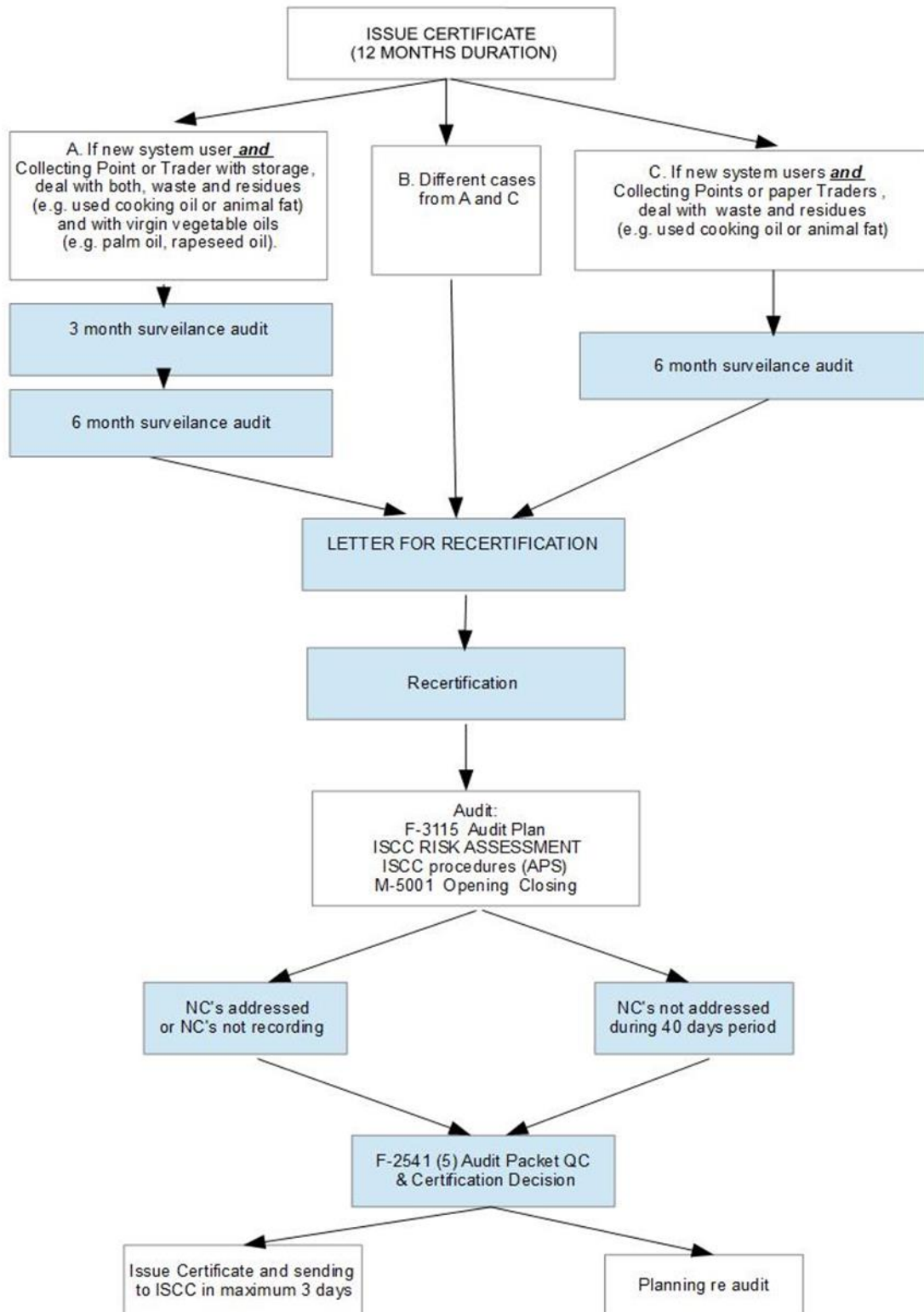
‘actual value’ means the greenhouse gas emissions savings for some or all of the steps of a specific biofuel, bioliquid or biomass fuel production process, calculated in accordance with the methodology laid down in Part C of Annex V or Part B of Annex VI;

‘default value’ means a value derived from a typical value by the application of pre-determined factors and that may, in circumstances specified in this Directive, be used in place of an actual value.

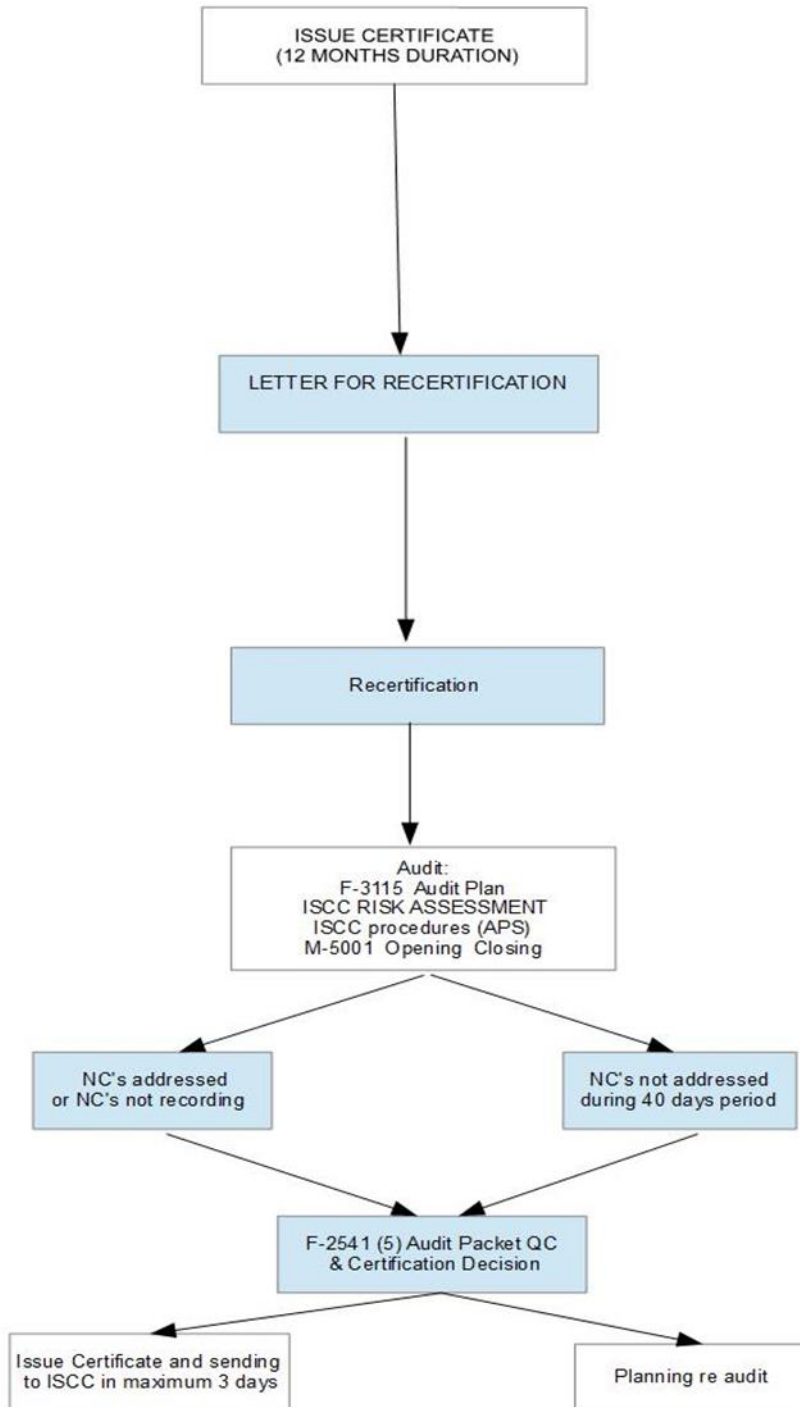
**ANNEX B INITIAL OR TRANSFER AUDIT PROCESS**



**ANNEX C 1st RE AUDIT / SURVEILLANCE AUDITS PROCESS**



**ANNEX D 2nd and next RE AUDITS PROCESS**





**ANNEX E AUDIT PREPARATION AND CROSS CHECKING PROCESS**

The following items (depending on the certification scope) should be available to the audit team prior to any ISCC audit:

1. List of points of origin, such as restaurants that have signed the corresponding self-declaration. The list should include indicative quantities of produced waste/residues per point of origin and communication details e.g. VIS, tel. number, e email etc (scope: Collecting Points).
2. List of all external storage facilities (if applicable)
3. List of dependent collecting points (if applicable for scope: Collecting Points)
4. List of farmers and file of coordinated parcels e.g. kml file (scope: First Gathering Points).
5. Mass balance files (last three months period for initial audits, last 12 months period for recertifications).
6. Greenhouse gas emissions calculation files, with data from the last ten to twelve months (when greenhouse gas emissions individual calculations are applied).
7. Turnover of the previous year (for ISCC fees verification).

- Cross Checking Process: Based on ISCC EU 201 System Basics §4.2.2 upon request by QMSCERT, the System User shall be obliged to immediately enable the cross-checking of the accuracy of sustainability claims. This includes but is not limited to the evidence for individual deliveries of sustainable material, such as Sustainability Declarations or delivery documents, received from suppliers or sellers, subcontractors (such as logistic providers or dependent collecting points) and provided to recipients or buyers. QMSCERT is entitled to request the corresponding evidence directly from the suppliers or sellers, subcontractors and from the recipients or buyers of the System User. If requested by QMSCERT, the System User shall be obliged to immediately request copies of the corresponding evidence from the supplier or seller and/or the recipient or buyer of sustainable material. During this process QMSCERT shall be copied in the entire communication to ensure transparency. Any ISCC System User shall be obliged to cooperate in this cross-checking process. Responses should be provided within a period of 14 days.

## Revisions

<b>Revision No</b>	<b>Revision Date</b>	<b>Nature of Change</b>	<b>Review and Approval</b>
0	May 14, 2021	Original Issue	NK / LDK
1	July 20, 2021	RED II amendment	NK / LDK
2	April 11, 2022	Annex E has been added	NK / LDK