



Practical Implementation of ISCC and Audit Preparation

Berk Buyukbas, System Manager, ISCC System GmbH
ISCC PLUS & SAF Conference Sustainability Certification in Japan,
21 January 2025, Tokyo, Japan



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Certification Process

02

System Documents for ISCC PLUS

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Audit Process



ISCC Certification Process

ISCC Certification and Verification Process



Certificates

- Are issued by the CB and are valid for one year
- Are specific per legal entity and site → one legal entity can have several registrations for different sites
- Can be updated for material-/scope extensions by the CB

ISCC cooperates with range of Certification Bodies that conduct audits on global scale



ISCC EU



ISCC PLUS



ISCC CORSIA



ISCC Japan FIT

ISCC cooperates with range of Certification Bodies that conduct audits on global scale



Contact information of Cooperating CBs are available on ISCC PLUS website

Choose a Certification Body and Sign a Contract with them

- › The following certification bodies (CBs) are cooperating with ISCC.
- › The cooperating certification bodies generally conduct audits on a global scale. To find out whether a specific certification body is conducting audits in your country, please directly contact the respective certification body.

Certification Bodies (CBs)

Aardvark Certification Ltd.

Higher Ford
Wiveliscombe
Somerset TA4 2RL
United Kingdom

ISCC Identifier.: GB188
Contact: Mr. Nicholas Johnn
Phone: +44 (0)1984 624989
nicholasjohnn@aardvarkcertification.com

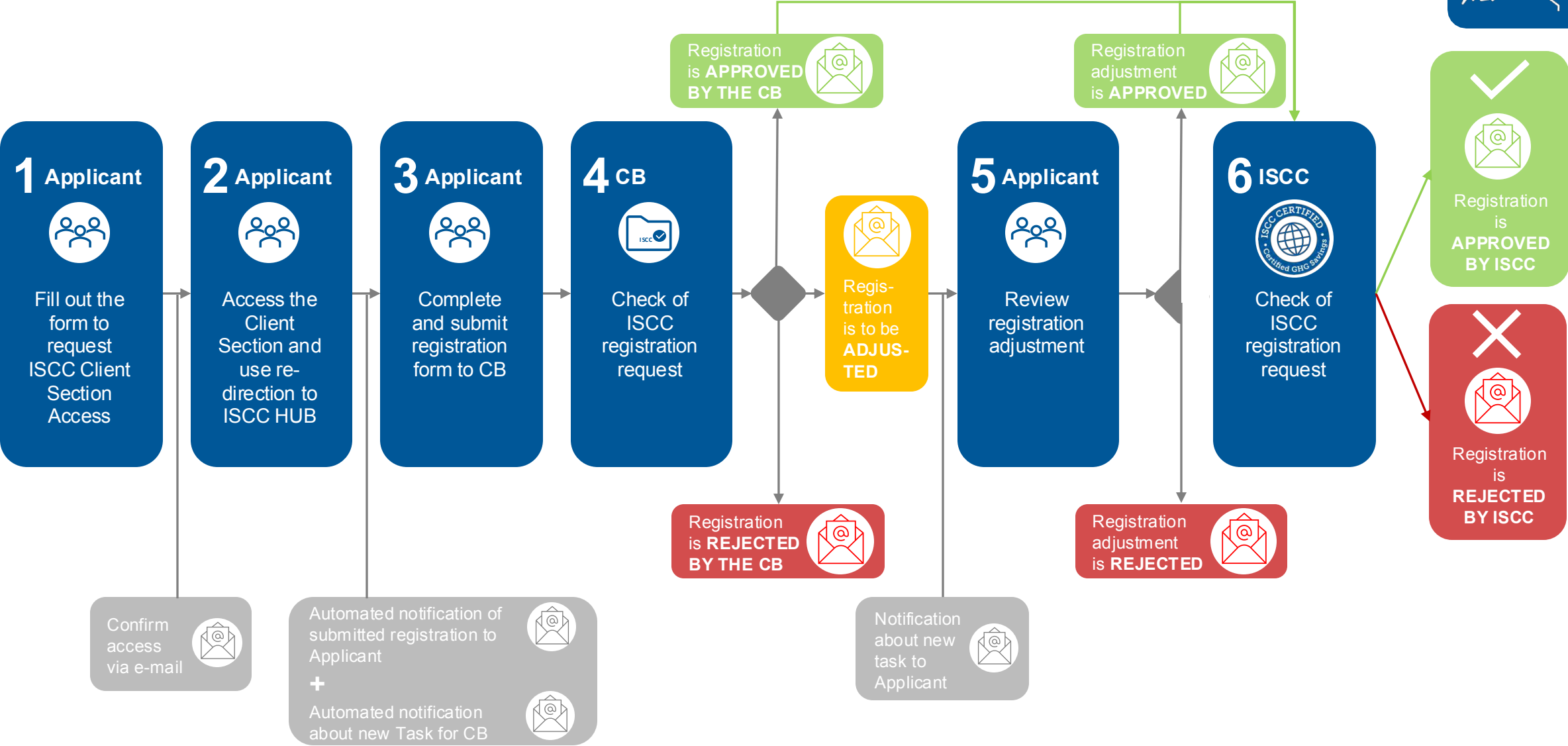
<https://www.aardvarkcertification.com/iscc-certification-scheme>

Cooperation certification body for: ISCC EU, ISCC PLUS



Updated Registration Process in the ISCC HUB

3-4



System User data management in the ISCC HUB

3-4



System User



- Register a new site
- Edit registration data
 - Contact details
 - scopes / ISCC system
 - CB change
- Assign access for further employees
- Edit Site Information and Sourcing Contacts

Certification Body



- Approve registrations
- Request changes to the registration from the System User
- Submit certificates including Site Information and Sourcing Contacts
- Modify certificates



ISCC

- Approve/Deactivate registrations
- Add/edit CB data, materials
- Deactivate registrations

Audit conducted by the CB



CB ensures the **auditor's qualification**



The auditor knows **system-/ guidance documents** and **add-ons**



Auditor **verifies compliance on-site**



CB head office **internally reviews audit documents** and issues the certificate

Submitted certificates and Summary Audit Reports are published on the ISCC website

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All Certificates

Show 10 entries Search: |

Status	Certificate ID	Certificate Holder	Scope*	Raw Material	Add-Ons**	Products	Valid From	Valid Until	Suspended	Issuing CB	Map	Certificate	Audit Report
	ISCC-PLUS-Cert-DE100-13631123	Thaimed Hightech Co., Nongkee, Kabinburi, Prachinburi, Thailand	CV				2023-10-13	2024-10-12		SGS			
	ISCC-PLUS-Cert-DE100-11029123	BERRY SUPERFOS BOUXWILLER, Bouxwiller, France	CV				2023-10-13	2024-10-12		SGS			
	ISCC-PLUS-Cert-DE100-10802123	Wastewise Group Oy, Nokia, Finland	CP, PYP				2023-10-13	2024-10-12		SGS			
	EU-ISCC-Cert-PL219-86196204	Algarve 1914, S.L, Madridejos, Toledo, Spain	CP, OT				2023-10-12	2024-10-11		CUP			
	ISCC-PLUS-Cert-DK220-110622023	ES Fibervisions Aps, Varde, Denmark	TR				2023-10-11	2024-10-10		Baltic Control			
	ISCC-PLUS-Cert-NL220-2240545005	DSM Specialty Compounds, Genk, Belgium	OT				2023-10-11	2024-10-10		Dekra NL			
	ISCC-PLUS-Cert-NL220-2240546005	DSM Engineering Materials B.V., Geleen, Netherlands	PP, SCP				2023-10-11	2024-10-10		Dekra NL			
	ISCC-PLUS-Cert-DE100-13638123	Xinfeng County Wing Keung Metal Products Company, Zicheng Industrial Zone, Xinfeng County, Shaoguan, China	CV				2023-10-11	2024-10-10		SGS			
	ISCC-PLUS-Cert-DE100-12801123	The Amtico Company Limited t/a Amtico International, Coventry, United Kingdom	OT				2023-10-11	2024-10-10		SGS			
	EU-ISCC-Cert-DE100-03576123	De Luca Servizi Ambiente S.R.L., Vittorio Veneto (TV), Italy	CP				2023-10-10	2024-10-09		SGS			

Status Certificate ID Certificate Holder Scope* Raw Mat. Add-Ons** Products Valid From Valid Until Suspended Issuing CB Map Certificate Audit Report

Showing 1 to 10 of 50,163 entries (filtered from 51,106 total entries)

ISCC provides key information about System Users



Location of System Users is shown in maps



A Summary Audit Report is disclosed for every certificate holder



ISCC Fee Structure

1. Certification fee

- Issued per certificate
- Based on overall yearly turnover (sustainable and non-sustainable material)

2. Quantity fee

- Is to be paid per ton of product declared/sold as sustainable since the previous audit
- Reduced fee for members

ISCC Fees

Valid as of 01 September 2022
(The fees stated are net prices. VAT may be added.)

Fees for ISCC certified System Users		
Type of fee	Classification	Fee
Certification fee*	< 3 Mill. € / year	200 €
	< 60 Mill. € / year	500 €
	< 150 Mill. € / year	700 €
	< 500 Mill. € / year	1.000 €
	> 500 Mill. € / year	2.000 €
Quantity-dependent fee**	First gathering points, individually certified farms, collecting points, individually certified points of origin, central offices, traders, individually certified FPR	0,01 € / mt
	Processing units	0,10 € / mt
	Logistic centers, individually certified warehouses	n/a
	Legal entities with ISCC Association membership (including fully owned subsidiaries)	20% reduction of total quantity fee
	Minimum quantity-dependent fee***	250 €

*The **certification fee** is due once per issued certificate, irrespective of the number of scopes covered by certification. It is based on total annual turnover in Euro (€) of the registered legal entity. The total turnover includes turnover of sustainable **and** non-sustainable material.

The **quantity-dependent fee is to be paid for the amount of outgoing material declared by the System User as sustainable according to ISCC. It is due per certified scope, with the respective fee applicable to the quantities sold under that scope.

***ISCC will invoice a **minimum fee** of 250 € in case the System User declares zero sustainable output material, or if the declared sustainable output amounts to less than 250 €. The minimum fee applies irrespective of a membership in the ISCC Association.

License Fees for Cooperating Certification Bodies	
Type of fee	Fee
Annual license fee for cooperation (per Certification Body and cooperation agreement) with ISCC	2.500 € / year
License fee per ISCC certificate issued by a cooperating Certification Body	200 € / certificate

Membership Fees for the ISCC Association (ISCC e.V.) (membership in the ISCC Association is not required to become certified)	
Fee Classification	Fee
NGOs, Research, GOs, other non-commercial organizations	250 € / year
Company with less than 10 Mill. turnover per year	500 € / year
Company with 10 Mill. - 50 Mill. turnover per year	1.000 € / year
Company with 50 Mill. - 250 Mill. turnover per year	2.000 € / year
Company with more than 250 Mill. turnover per year	3.000 € / year

Fees for ISCC licensees	
ISCC certified companies do not have to pay license fees.	

ISCC publishes all certificates and Summary Audit Reports on the ISCC website



Valid Certificates

Show entries Search:

Status	Certificate ID	Certificate Holder	Scope*	Raw Material	Add-Ons**	Products	Valid From	Valid Until	Suspended	Issuing CB	Map	Certificate	Audit Report
	EU-ISCC-Cert-DE119-31231004	Biodiesel Argent BV, Amsterdam, Netherlands	FA, PO, CP, BP				2023-10-01	2024-09-30		ASG			
	EU-ISCC-Cert-DE105-86775805	Northern Partners Cooperative, Mendota, Illinois, United States	FG				2023-09-05	2024-09-04		CUCG			
	EU-ISCC-Cert-SE205-00000706	Biotisk Energier Netherlands BV, Rotterdam, Netherlands	TR				2023-09-04	2024-09-03		DNV			
	EU-ISCC-Cert-PL219-88960602	LUIS LEAL E FILHOS S.A., Arrifana, Portugal	PO, RE				2023-09-03	2024-09-02		CUP			
	ISCC-PLUS-Cert-IT206-829	DONGGUAN YIYI OPTICAL COMPANY LTD, jin he industrial area, zhangmutou town, dongguan, guangdong, China	TR				2023-09-02	2024-09-01		RINA			

Showing 1 to 5 of 9,276 entries (filtered from 50,034 total entries)

1 2 3 4 5 ... 1,856

valid expired withdrawn suspended

ISCC provides **key information** about System Users



Location of System Users is shown in **maps**



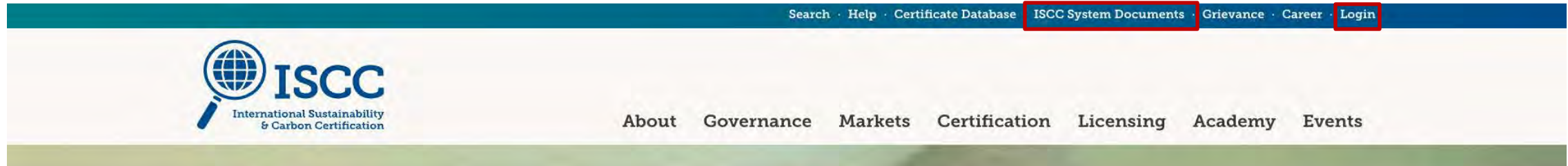
In addition, a **Summary Audit Report** is disclosed for every certificate holder





System Documents for ISCC PLUS

Navigating the ISCC website



Publicly available documents & information:



- System Documents
- Audit Procedures
- System Updates
- ISCC Material Lists
- Fee Structure
- Terms of Use
- FAQ

Documents in the Client Section (Login required):



- Documents checklists for audit preparation
- Templates: Self-Declaration, Sustainability Declaration, Proof of Sustainability
- Certificate templates
- Notifications to CBs
- Redirection to the ISCC HUB available

[Client Section](#) · [ISCC HUB](#) · [Log Out](#)

The System Documents build the basis for ISCC certification systems

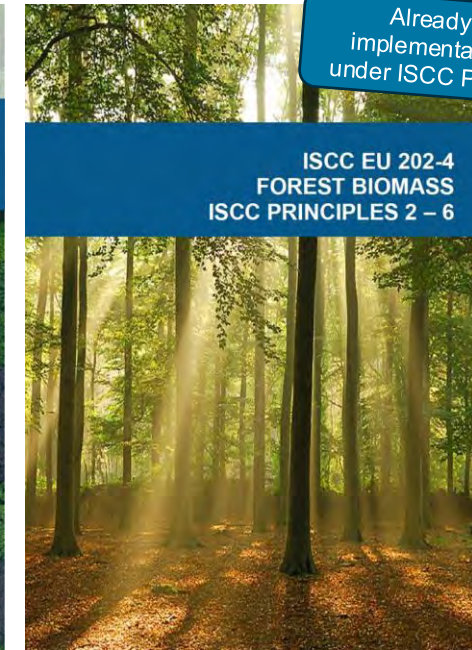
ISCC EU System Documents

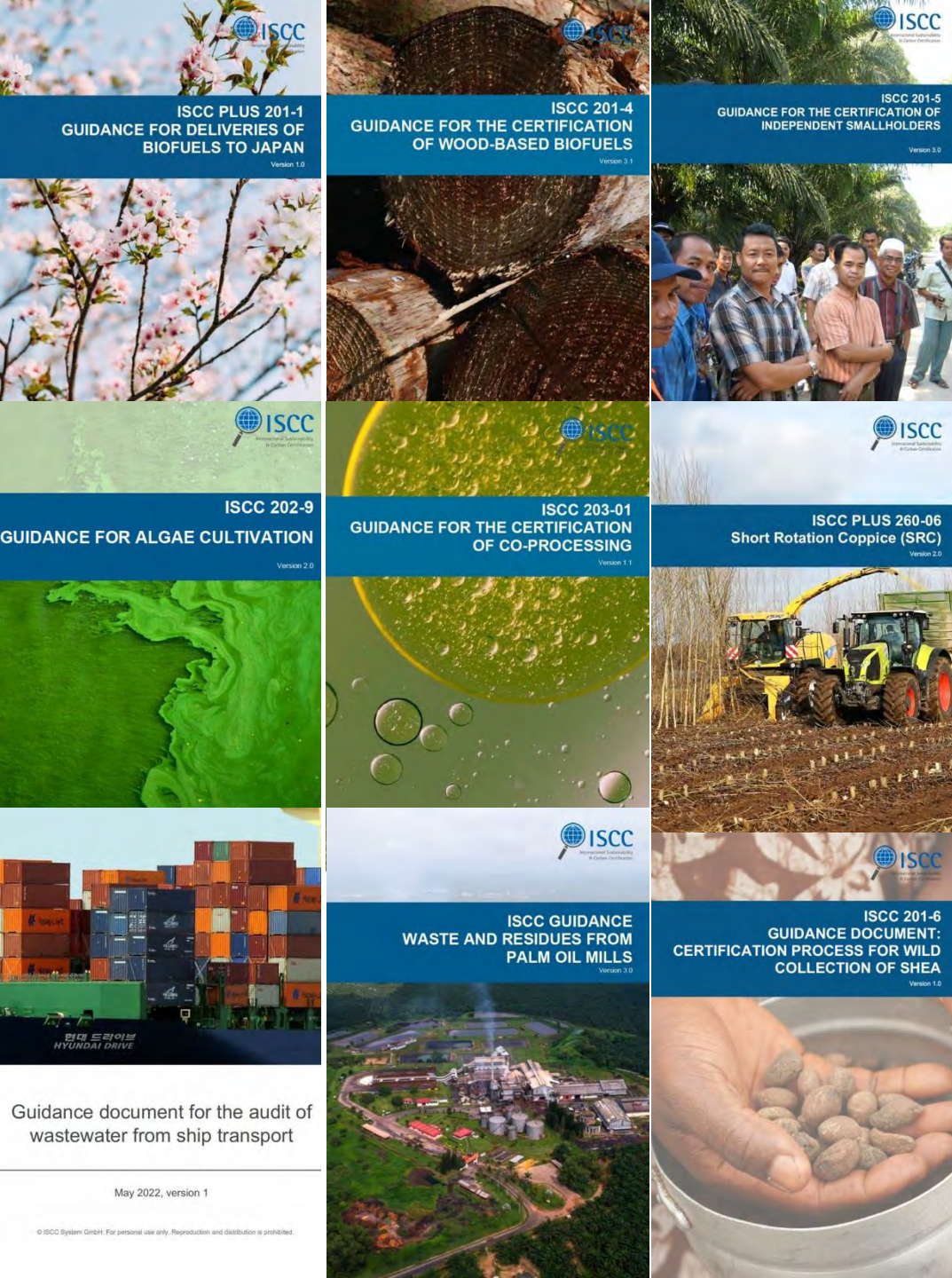
- Provide **certification requirements/processes**
- Relevance of each depends on **individual certification set-ups**



ISCC PLUS System Document

- ISCC EU System Documents apply for ISCC PLUS
- The ISCC PLUS System Document describes the **specific differences** compared to ISCC EU





ISCC provides further Guidance Documents for specific certification scenarios



ISCC Guidance Documents provide requirements for the certification of particular materials or processes



These guidelines are – **if applicable** – as **mandatory** as the **System Documents**



The Guidance Documents therefore **supplement** the **ISCC System Documents**

Guidance document for the audit of wastewater from ship transport

May 2022, version 1

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ISCC System Updates

ISCC System Updates inform about changes of the system

> [4 January 2024](#)

ISCC EU: Updated ISCC EU System Documents; ISCC PLUS: Not Affected by the Revised ISCC EU 203 Traceability and Chain of Custody System Document

> [19 December 2023](#)

Update in NUTS 02 Values, Update on the Union Database (UDB)

> [18 December 2023](#)

Clarification on Recertification Audits in Case of Changing Scope, Clarification on the Requirement of Individual Certification as Point of Origin for Palm Oil Mills and Refineries, ISCC EU: Postponement of Implementing Accreditation Requirements for Certification Bodies, ISCC Credit Transfer System in Public Consultation Phase, Update of ISCC CORSIA Certification System

> [8 December 2023](#)

Launch of the ISCC HUB: Key features of the ISCC HUB, Updated ISCC Site Information template and Sourcing Contact Information template in the ISCC HUB

ISCC System Updates

- [System updates](#) contain important **clarifications** and **information on adjustments** of the system and are sent via email.
- All updates are available on the **ISCC website**
- Certification bodies, auditors and System Users must **keep up to date** with all system updates. The contact person of System Users and CBs shall **forward updates to all relevant members** of staff within their organization
- Updates are **complementary** to ISCC system documents and procedures






Audit Process

Document Checklists and Audit Procedures facilitate audit preparation and performance

Document Checklists

 **ISCC**
International Sustainability & Carbon Certification


Required documentation for ISCC PLUS Certification

Company and address of site to be certified:

Contact person and contact details:

No.	Required documents, information, evidence	Existing No / Yes	Name of document / findings / gaps / further comments (please fill in)
Production site data			
1	ISCC registration number (provided by ISCC after successful registration)		
2	Latest and signed ISCC terms of use. Check: https://www.iscc-system.org		
3	Operating permit		
4	Layout plan of production unit (including storage capacity for all relevant material/products)		
5	Description of the internal production processes		
6	Production reports, including all conversion factors / yields from sustainable input materials to sustainable outputs and co-products		
7	Organization chart and responsibilities related to ISCC requirements (traceability, mass balance, if applicable: GHG emissions)		
8	Documentation of quality management system (overall and with respect to ISCC requirements on traceability, mass balance)		
9	Documentation of trainings (planning, execution and reports) with respect to ISCC requirements		
10	Internal audit results		
11	Contracts with subcontractors (if applicable)		
Data on suppliers and incoming raw material			

Audit Procedures

 **ISCC**
International Sustainability & Carbon Certification

ISCC EU and ISCC PLUS Audit Procedure for Chain of Custody				
No.	Chapter	Remarks	Risk level	Audit intensity
0.	Basic data	Basic data of the operational unit to be audited	Not applicable	
1.	Management system	Risk assessment according to ISCC 102 and 204	Not applicable	
2.	Traceability		High	The documents of three successive months should be checked completely
3.	Mass Balance	Within Chapters No. 2, 3 and 4 the risk of a flawed documentation has to be evaluated. The risk level determines the audit intensity	Medium	The documents of one month should be checked completely and random samples should be taken from three successive months
4.	Physical Segregation		Regular	Documents taken from random samples of three successive months should be checked
5.	Greenhouse Gas Emissions	Application of default values, disaggregated default values or actual values	Not applicable	ISCC EU: Mandatory ISCC PLUS: Only applicable in case the voluntary add-on "GHG Emissions" is applied
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 audit procedures which are based on the ISCC System Documents and contain all relevant certification requirements
- The audit procedures are a crucial tool to facilitate consistent and comparable verification of ISCC requirements during ISCC audits (note: for auditors the audit procedures are integrated in the Audit Procedure System (APS) which is mandatory for auditors to be used in 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
- The current version (v5.0) is a review in the framework of the recognition of ISCC EU under the Directive (EU) 2018/2001 (in the document referred to as RED II). The ISCC PLUS requirements have also been reviewed to reflect adjustments of the system
- Questions and requirements that were added are marked. Minor amendments, e.g. change of order, corrections of phrasings and spelling mistakes, are not listed
- This template contains certification requirements for First Gathering Points, Central Offices, Collecting Points, Processing Units, Final Product Refinement units, Logistic Centres, Warehouses and Traders. The procedure is also applicable for sample audits of storage facilities and dependent collecting points
- Depending on the type of operational unit audited, some (sub-)chapters are not or only partly relevant. This is clearly marked in the headline of each sub-chapter
- If a requirement is not applicable for a specific audit, it must not be answered (can be marked as not applicable)
- For relevant requirements, the conformity has to be marked with „yes“ (conformity) or „no“ (non-conformity). If indicated, detailed information must be provided in the column "finding"

The ISCC Audit Procedure System (APS) is the electronic version of the Audit Procedures

- **APS v4.6.015** is an app supporting and simplifying the audit process (**mandatory**)
- Automatized audit reports ready to **print/ export as pdf** (incl. *Summary Audit Report* and *Non-Conformity List*)
- ISCC PLUS and ISCC EU audit can be done **in one**


The screenshot displays the APS interface with a top navigation bar containing tabs: Main Audit, Sample Audits, Questions, Recommendations, Best Practices, Non-Conformity, Technical Review, and Print & Export. The main content area is divided into two panels. The left panel shows a list of audit questions under the heading 'Audit' (created in APS Version 4.5.0.006f). The list includes questions for '00 - Basic Data' and '01 - Operational Unit'. The question '00.01.003 - Street Number' is highlighted. The right panel shows the details for this question, including the chapter '00 - Basic Data', sub-chapter '01 - Operational Unit', and the question name '00.01.003 - Street Number'. The answer field contains '20'. Below the answer field is a section for 'Findings/Comments'. At the bottom, there is a 'Guidance' section with the text 'Address of the operational unit that is subject to audit' and a 'Documents / Evidence' section.

Audit	Type	Main Audit
Systemuser [SU]	123 - Neustadt - Germany	
ISCC-Registration No.	ISCC-Reg-15008	

Questions	Total	Open	102	96
TR	Trader			
00	00 - Basic Data			
00.00	00 - Certification Body			
00.00.001	Name of Certification Body			
00.01	01 - Operational Unit			
00.01.001	Company Name			
00.01.002	Street			
00.01.003	Street Number			
00.01.004	Postal Code			
00.01.005	Place			
00.01.006	Country			
00.01.007	Geo Coordinates: Latitude			
00.01.008	Geo Coordinates: Longitude			
00.01.009	ISCC System			
00.01.010	Salutation			
00.01.011	Last Name			
00.01.012	First Name			
00.01.013	Phone			
00.01.014	E-Mail			
00.01.015	Contact details of relevant department			
00.01.016	Type of Operation/ Scope to be audited			
00.01.017	Individual certification or sample			
00.01.018	ISCC Registration Number			

Question	
Chapter	00 - Basic Data
Sub-Chapter	01 - Operational Unit
Question No. - Name	00.01.003 - Street Number
Question	Street Number
Answer(s)	Answer: 20
Findings/Comments	
Guidance	Address of the operational unit that is subject to audit
Documents / Evidence	

Download APS: <https://www.iscc-system.org/client-section/cooperating-cbs/aps-audit-procedure-system/>

 **APS Helpdesk** in case of questions:
E-mail: aps@iscc-system.org

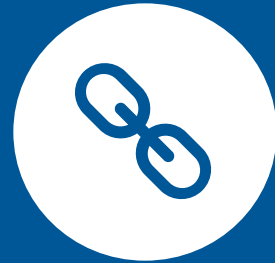
ISCC provides Audit Procedures tailored to specific certification scopes



**Farms and
Plantations**



Points of Origin



**Chain of Custody
(all other scopes)**



**Forest Biomass
principles 2-6**

- **Audit Procedures contain chapters on Basic Data, Management System, Traceability, Mass Balance and Physical Segregation**
- **Sub-chapters contain scope specific requirements**
- **Audit Procedure Document can also be used by businesses to prepare for the audit**

Prior to ISCC Audit



Implementation of management system



Internal audit/inspection/assessment



Appointing employees responsible for implementation, verification and updating of the ISCC requirements at all critical control points



Training of employees at critical control points



Review of internal audit report by the management

Add-ons can be implemented voluntarily and apply on top of the System and Guidance Documents



- 202-03 SAI GOLD*



- 202-04 Food Security Standard



- 205-01 GHG emissions



- 205-02 Consumables - Consumption of Water, Fuels, Electricity



- 205-03/04 Non GMO**



- 205-06 Electricity and Heat from Biogas

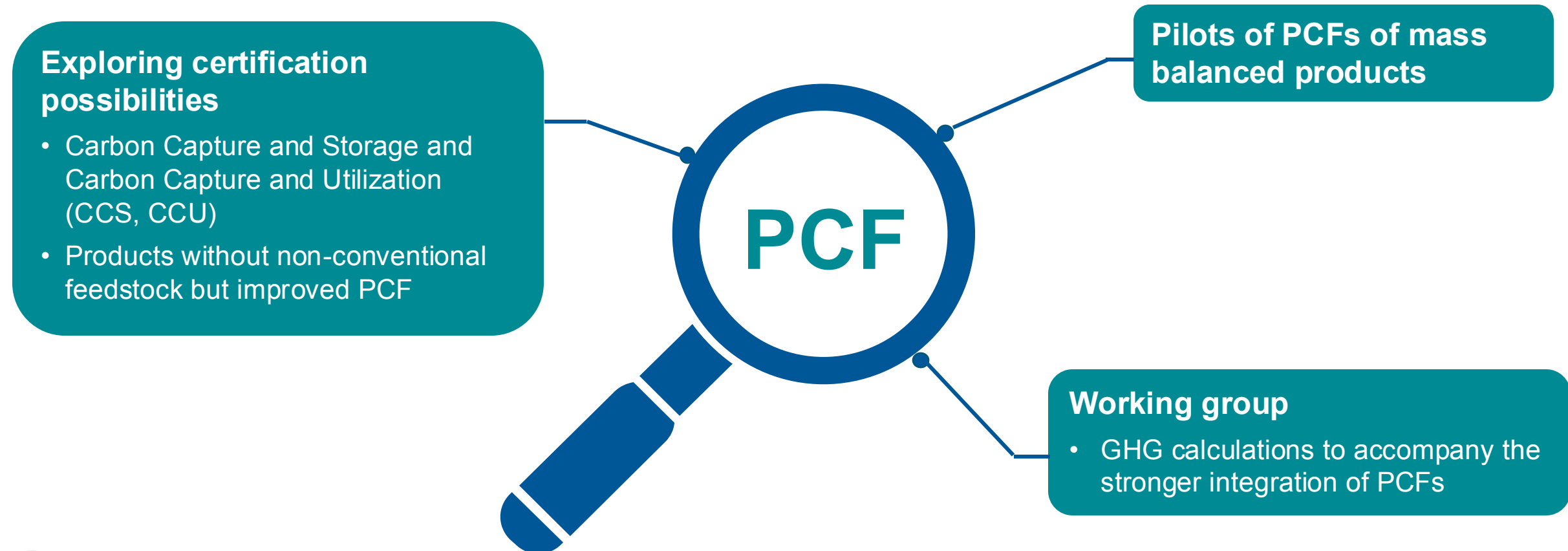


GHG Add-on under ISCC PLUS

Companies can integrate their carbon footprint by applying the “GHG Emissions” Add-on.

The calculation methodology is stated in the ‘ISCC EU 205 Greenhouse Gas Emissions’ and ‘ISCC PLUS’ system documents.

ISCC PLUS also aims to stronger integrate product carbon footprints (PCFs)



ISCC EU 102 GOVERNANCE

Based on severity, non-conformities are classified by auditors

Minor non-conformities, e.g.

- Lack of documentation and information requirements
- Insufficient implementation of ISCC requirements into the management system

Major non-conformities, e.g.

- Issuance of SDs despite no valid certificate
- False declaration or relabelling of material or products
- Provision of false GHG information
- Making false claims with a direct reference to ISCC

Critical non-conformities, e.g.

- Intentional violation of ISCC requirements (fraud)
- Missing cooperation in the ISCC Integrity Programme or in surveillance audits
- Violation of ISCC Principle 1



ISCC Integrity Assessments

- Complete audits or specific focus (CoC, GHG etc.)
- ISCC Integrity Auditors
- Choice of Candidates
 - Randomly / risk basis after risk evaluation
 - Complaints
 - Report of non-conformity or fraud
- On a global scale
- On-site/remote
- Results documented in Audit Report
- Consequences: Conditions for recertification, sanctions (e.g. suspension, withdrawal of certificate)

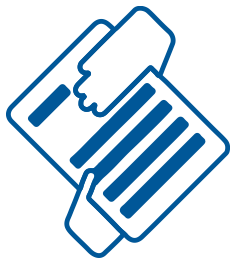
ISCC PLUS Certificates and certified materials



- ISCC **certificates are site-specific and confined to spatial and legal boundaries**
- To ensure traceability along the supply chain, **each defined system element needs to be certified**



- Products (intermediate/final) produced with ISCC Compliant input materials are called ISCC compliant/ISCC certified materials
- Only the materials that are in the ISCC List of Eligible Materials can be certified
- System users disclose the sustainable material handled in the certificate annex



- Sustainability information of certified materials are forwarded via sustainability declarations
- Correctness of the sustainability information and other delivery details are verified during the audits

ISCC PLUS Self-Declaration

- ISCC PLUS self-declaration/self assessment farm/plantation EU
- ISCC PLUS self-declaration/self assessment farm/plantation Non EU
- ISCC PLUS self-declaration/self assessment Add-ons
- ISCC PLUS self-declaration/self assessment non-conformity list
- ISCC PLUS self-declaration for waste and residues
- ISCC self-declaration for CO2
- ISCC PLUS statement biomethane
- ISCC PLUS self-declaration/self assessment forest sourcing area
- ISCC EU and PLUS self-declaration for collection croton
- ISCC EU and PLUS self-declaration for the FSS Add-On
- ISCC PLUS self-declaration for FPR group certification



- In case of Group Certification Approach
- Can be issued yearly or monthly
- Allows ISCC Audits for the sites

ISCC PLUS Sustainability Declaration



Mandatory:

- Information on supplier and recipient
- Unique number
- Type of product raw material category
- Chain of custody option
- Mass balance option
- Indication of chemical or mechanical recycling operations
- Indication of pre-/post-consumer material
- Compliance with ISCC sustainability requirements/ waste/residue status
- If Add-ons are used relevant information

- **Voluntary:**

- Type of feedstock
- Country of origin

- **Timely issuance**
- **Complete and consistent**
- **Certification in place**
- **SD per sustainable characteristic**



Thank you!

ISCC System GmbH

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www.iscc-system.org

