



ISCC PLUS 203 Requirements for Traceability

Requirements for Traceability

ISCC PLUS 203
V 2.0

Copyright notice

© ISCC 2014

This ISCC document is protected by copyright. It is freely available from the ISCC website or upon request.

No part of this copyrighted document might be changed or amended. The document might not be duplicated or copied in any form or by any means for commercial purpose without permission of ISCC.

Document title:	ISCC PLUS 203 Requirements for Traceability
Approval date:	21/05/2014
Issue date:	20/06/2014

Content

1	Definitions	4
2	Introduction	5
3	Scope	6
4	Normative references	6
5	Requirements for traceability	8
5.1	Minimum requirements for the management system	9
5.1.1	Responsibility and authority	9
5.1.2	Procedures	10
5.1.3	Reporting and documentation	10
5.1.4	Resource management	11
5.1.5	Internal and external audits	11
5.1.6	Confidentiality	12
5.2	Traceability and information requirements for sustainable materials	12
5.2.1	General requirements	12
5.2.2	Traceability and information requirements for incoming and outgoing materials...	14
5.2.3	Traceability and information requirements for company internal processes	17
5.2.4	Specific traceability and information requirements in the supply chain	18

1 Definitions

Feedstock:	The raw material in a production chain (e.g. rapeseed, corn, sugarcane etc.)
Input material:	The material, which the certified location receives from suppliers for storing, trading or processing
Output material:	The material, which the certified location has produced or stored and intends to sell and/or deliver to its customers
Sustainability attributes	<p>Sustainability attributes refer to the type of input material (also referring to the feedstock), and the sustainability, the material is acquired under, i.e. if the acquired material fulfils all basic requirements or additionally fulfils Add-ons. So far, under ISCC PLUS only ISCC PURE materials (ISCC EU PURE, ISCC DE PURE, ISCC PLUS) are recognized (see "ISCC PURE").</p> <p>Furthermore, ISCC-compliant materials can fulfil additional Add-ons on farm level (e.g. environmental management and biodiversity (202-01) or classified chemicals (202-02)) or along the whole supply chain (e.g. GHG emission requirements (205-01) or consumables (205-02)). At least on a quantity bookkeeping basis, materials with different sustainability attributes must be kept separate.</p>
ISCC PURE	Any material used in an ISCC PURE supply chain must consist entirely of ISCC material at least on a quantity bookkeeping basis. Within ISCC PURE it must be guaranteed that the whole supply chain from the farm/plantation onwards is entirely ISCC certified. Material certified under any other voluntary schemes than ISCC shall be excluded from the ISCC PURE supply chain. Sustainable material coming from ISCC EU or DE certified units, which fulfils the above ISCC PURE requirement shall contain the statement ISCC PURE (i.e. ISCC DE PURE, ISCC EU PURE).
Sustainability declaration	The sustainability declaration refers to the document, which must accompany the physical material and which includes all sustainability information requirements as referred to by ISCC. It can either be part of or an addition to the delivery note. Depending on the element in the supply chain, one can also refer to the sustainability declaration as weighbridge tickets, delivery notes or bill of lading.
Batch	An amount of material with the same sustainability attributes, which is delivered to a certified party or sold. For each batch, a sustainability declaration is issued.

2 Introduction

According to the International Standardization Organisation (ISO) the term traceability describes the possibility to trace certain attributes of a product, such as origin of feedstock, sustainability attributes of a feedstock or production history back to production, processing or use.

In a multi-stakeholder process, the International Sustainability and Carbon Certification (ISCC) has developed a standard for the sustainable production of agricultural and forestry materials. The ISCC sustainability standard 202 has been developed in 2006-2010 and covers principles, criteria, indicators and guidance on soil, water, biodiversity and social issues on farm level. In 2012 – 2013 voluntary Add-ons on farm level (“Environmental management and biodiversity” (202-01), “Classified Chemicals (202-02)) and for the whole supply chain (“GHG emission requirements” (205-01) and “Consumables” (205-02)) were developed.

In order to trace back the sustainability attributes of ISCC compliant materials, criteria on the chain of custody have been set up. This document 203 on traceability requirements describes requirements related to the control of all ISCC compliant feedstock and products along the supply chain. Furthermore, the traceability requirements provide criteria on the control of certain sustainability attributes provided with a product (e.g. on the type and origin of feedstock, on certification schemes and on relevant Add-ons).

Relevant elements of the supply chain like farms/plantations, first gathering points, traders/warehouses and conversion units have to be ISCC PLUS certified in order to sell ISCC PLUS compliant materials (see figure 1) and issue sustainability declarations. Farms/plantations can be certified individually, as part of a group or as part of a first gathering point. Thus, it can be guaranteed that a product and its attached sustainability attributes can be traced back to the area of cultivation. Transport does not need to register with ISCC and does not need to receive a certificate. Relevant market players such as an economic operator, which brings sustainable products into the end-market, can be certified on a voluntary basis (see also ISCC PLUS 201 and ISCC PLUS 252).

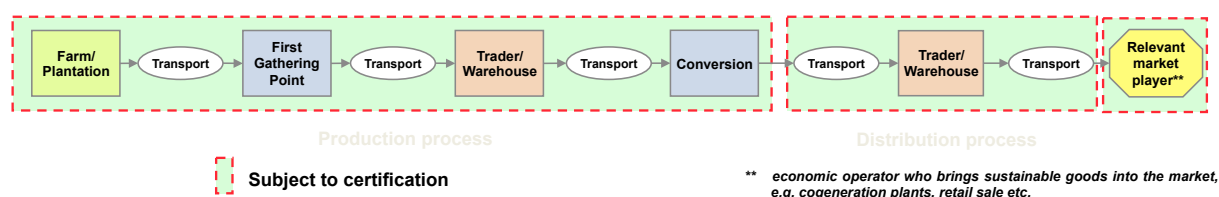


Figure 1: Different elements and sections of the supply chain

Within ISCC different chain of custody options exist (see also ISCC PLUS 204-01 Mass Balance Requirements or 204-02 Physical Segregation Requirements). They assure that sustainability- and traceability attributes can be uniquely identified and assigned to a batch of an in- or output material. Furthermore they assure that supply chain elements do not supply more sustainable material than they have received.

The ISCC risk management system regarding traceability is related to the individually certified supply chain element and is applied internationally in the same way. This is an inevitable requirement in order to prevent that for certain regions or countries the ISCC requirements

are softened. Further information on the risk management regarding the chain of custody and traceability are provided in ISCC system document 207.

If an accumulation of misuse emerges during the day-to-day operations in individual countries, ISCC immediately will implement a Technical Work Group for the development of improvement actions. These improvement actions will be designed in a way that they eliminate the root causes. If these improvements are only relevant on regional or national level, they will be incorporated into country specific documents.

3 Scope

This document describes the requirements for supply chain elements, for which the requirements regarding traceability and mass balance, physical segregation, or another chain of custody option apply:

- (1) Management system of an enterprise, plant, factory premises or operation (responsibilities, procedures and reporting with respect to sustainability and traceability/chain of custody)
- (2) Traceability and information requirements for sustainable materials under ISCC PLUS
- (3) Relevant elements of the production and distribution chain
 - a. Farm/plantation (for the purpose of cultivation of sustainable feedstock; the entire area of the farm including grasslands, pasture, swamps etc. is subject to an audit)
 - b. First gathering point (warehouses or traders with the characteristic of sourcing sustainable feedstock from farms or plantations)
 - c. Conversion unit (a unit converting input material by changing its physical or chemical properties, e.g. oil mill, refinery, saw mill, lactic acid plant)
 - d. Warehouse (Storage of sustainable feedstock on demand of the first gathering point, i.e. the warehouse is located in the supply chain before the first gathering point and does not buy feedstock from farms and sell it to customers)
 - e. Trader/warehouse (Storage and/or trade of sustainable products after the first gathering point)
 - f. Transport of sustainable products (e.g. with truck, train, barge or vessel).

Chapter 5.2.4 of this document contains special provisions, which affect the scope.

4 Normative references

As a basic principle, all relevant ISCC PLUS documents are valid for the scope. The normative references display the documents whose contents are linked and have to be considered as conjoint points.

Relevant references:

ISCC PLUS	201	System Basics
ISCC PLUS	204-01	Mass Balance Requirements
ISCC PLUS	204-02	Physical Segregation Requirements
ISCC PLUS	207	Risk Management
ISCC PLUS	252	Regulations to carry out Audits
ISCC PLUS	256	Group Certification

5 Requirements for traceability

For the traceability of sustainable materials two groups of requirements are important:

- (1) Requirements for the management system: these define minimum requirements for the organisation of the respective supply chain elements.
- (2) Traceability and information requirements for sustainable materials: these describe the necessary data and approaches in order to identify sustainable materials at any step of the supply chain. They apply to incoming and outgoing material as well as to company internal processes.

5.1 Minimum requirements for the management system

The management system (i.e. the framework of processes and procedures used to ensure that an organization can fulfill all tasks required to achieve its objectives) shall ensure that good management practices with respect to sustainability, quantity bookkeeping, and traceability are applied at every critical control point. All elements of the supply chain have to take care that their management system covers all these requirements. The management system of a company must be in line with the following elements of this standard which guarantee the correct implementation and updating of the procedures on traceability. The management system should be adequate regarding kind, scope and quantity of required activities. The risk management factors (compare ISCC 207 Risk Management) have to be considered when designing the management system.

5.1.1 Responsibility and authority

5.1.1.1 Responsibility of the management

The management of a company has to commit itself to implement and maintain the requirements for traceability and quantity bookkeeping in line with this standard and respectively define and document this. The company's commitment has to be shared with employees, suppliers, customers of this company and other interested parties.

The management of a company has to conduct regular inspections regarding compliance with this standard.

5.1.1.2 Responsibility and authority for traceability

The company has to identify and nominate employees whose tasks touch implementation and maintenance of a traceability and quantity bookkeeping system. These employees have to receive the corresponding authority for the following elements:

- (1) Sourcing, first gathering or registration of sustainable input materials, identification of origin and evaluation of the quantity of sustainable input materials
- (2) Conversion or processing of sustainable output materials and/or evaluation of the portion quantity of sustainable output materials.
- (3) Delivery, storage, sales and transport of sustainable products and evaluation of the quantity of sustainable products
- (4) Depending on the Add-ons applied, acquisition of data for (1) sourcing, (2) conversion and (3) delivery of goods (e.g. related GHG emissions or consumables)
- (5) Reporting, documentation, issuing sustainability declarations or other documents within the framework of points (1) to (4),
- (6) Planning and/or execution of self assessments, internal audits and conformity surveillance.

Note: Responsibilities and authorities can be merged.

5.1.2 Procedures

The procedures of a company have to be documented in writing. This documentation has to contain the following elements as a minimum:

- (1) Description of the material flow within the supply chain of a company.
- (2) Organizational structure, responsibilities and authorities with respect to sustainability and chain of custody.
- (3) Procedures on traceability and mass balance (204-01) or physical segregation (204-02) or another chain of custody option regarding all requirements of this standard.

5.1.3 Reporting and documentation

The company has to establish and maintain a reporting system, which complies with the requirements and operates both effectively and efficiently. Further on, it has to guarantee that records are kept on every stage of the supply chain. These records must ensure at any time a comprehensible link between products and documentation. Companies have to provide, at a minimum, the following records:

- (1) Operation permit of the enterprise incl. layout and capacities of storage facilities
- (2) A list of all suppliers of sustainable material and copies of the certificates from all certified suppliers
- (3) Records regarding all sustainable input materials including information about their type, origin and sustainability attributes (ISCC purity, chosen Add-ons) and related documents (sustainability declarations).
- (4) Records of any internal processing including the respective yields/conversion factors.
- (5) Records of all outgoing sustainable output materials, which have been delivered and/or sold and related documents (sustainability declarations).
- (6) Records on the respective quantity bookkeeping calculations based on the above data for the sustainable quantity of the products. See also ISCC 204-01 for the chain of custody option "Mass balance" and 204-02 for the chain of custody option "Physical Segregation"
- (7) In case that the chain of custody option "Physical segregation" has been chosen: Evidence on the physical separation of all material handled under this chain of custody option
- (8) Contracts related to sustainable products including supplier contracts for services related to sustainable products
- (9) Records regarding data transfer to the certification system chosen by the respective company or to the certification body, which conducted the audit with respect to this standard.

- (10) Records regarding internal audits, non-conformities with this standard, related corrective actions and/or identified discrepancies within documentation.

All companies have to operate a periodic reporting system (e.g. monthly and yearly/calendar year) regarding quantities of sustainable input materials, storage levels at beginning and end of the period and quantities of sustainable output materials. This periodic reporting must clearly refer to the different sustainability attributes of the material and the chosen chain of custody option.

All companies, which deliver sustainable products are obliged to provide the recipients of this sustainable material with all necessary documents in a timely manner and inform their certification body immediately if any discrepancies within documentation occurs.

The company must sign a commitment in writing that it complies with the requirements of this standard.

Further on, the company must keep all relevant records and documents for the period of five years.

5.1.4 Resource management

5.1.4.1 Employees/personnel

- (1) The organization shall ensure that all personnel performing work affecting the implementation and maintenance of the chain of custody and sustainability attributes shall be competent on the basis of appropriate training, education, skills and experience.
- (2) The company shall establish and implement a training plan regarding the critical control points and covering the positions involved in its chain of custody system.
- (3) The company shall keep records of the training (e.g. presentations, distribution lists, signed lists of participants etc.) provided to staff in relation to implementation of the chain of custody controls and sustainability attributes.

5.1.4.2 Technical equipment

The organization shall identify, provide and maintain the infrastructure and technical facilities needed for effective implementation and maintenance of the organization's chain of custody system with the requirements of ISCC.

5.1.5 Internal and external audits

The organization shall conduct internal audits at intervals of at least one year covering all requirements of this standard and establish corrective and preventive measures if required. The organization's management shall review the report from the internal audit at least annually.

Any external audit, which will control compliance, shall always be related to one specific site (defined as the geographical location with precise boundaries within which a product can be mixed) and one legal entity. Also registration prior to the audit is only related to one specific site and one legal entity. Companies, which outsource or delegate tasks to a subcontractor, which are related to sustainability, quantity bookkeeping and/or traceability, must ensure that the subcontractor complies with ISCC requirements. This includes linking contractually the

company management system with those of their subcontractors. Subcontractors have to be included in the audit of the company.

5.1.6 Confidentiality

Documents and each kind of information are treated confidentially by all elements of the supply chain and are not distributed to third parties.

5.2 Traceability and information requirements for sustainable materials

Information requirements for the identification of sustainable material are separated into general and specific requirements. The general requirements must be met by all certified elements of the supply chain. The specific requirements describe requirements for individual supply chain elements including farm/plantation, first gathering point, conversion unit, trader/warehouse and transport, which either shall be used in addition to the general requirements or shall be used instead.

5.2.1 General requirements

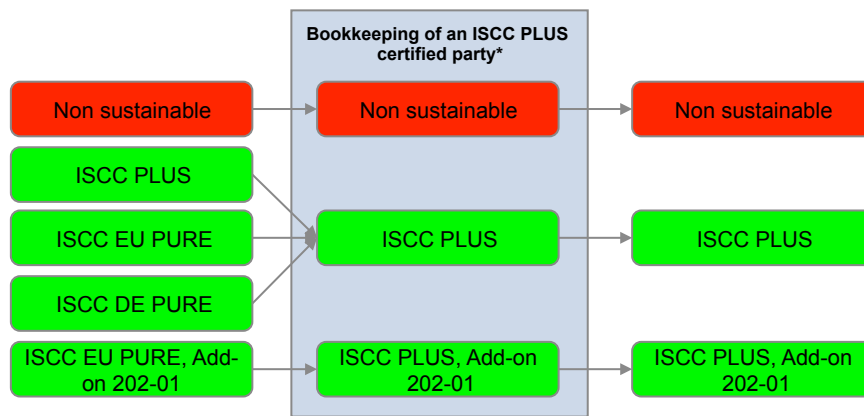
Within ISCC PLUS it must be guaranteed that the whole supply chain up to the farm/plantation is entirely ISCC certified (ISCC PURE).

Any material used in an ISCC PURE supply chain must consist entirely of ISCC material at least on a quantity bookkeeping basis.¹ Within ISCC PURE it must be guaranteed that the whole supply chain up to the farm/plantation is entirely ISCC certified. Material certified under any other voluntary schemes than ISCC shall be excluded from the ISCC PURE supply chain. Sustainable material coming from ISCC EU or DE certified units, which fulfils the above ISCC PURE requirement shall contain the statement ISCC PURE (i.e. ISCC DE PURE, ISCC EU PURE).

Any element in the supply chain, which is certified against ISCC PLUS can buy ISCC PLUS, ISCC EU PURE or ISCC DE PURE compliant input material and can sell the output as ISCC PLUS material.

For material of different kinds or with different sustainability attributes (no sustainability, basic sustainability, further Add-ons), the certified party must keep the quantity bookkeeping separate.

¹ The recognition of voluntary schemes other than ISCC requires at least positive equivalence benchmarking results.



* If Chain of Custody option "Mass balance" is used by the certified party, this requirement only applies to the bookkeeping. If Chain of Custody option "Physical segregation" is used, the material must also be physically separated at least on the level of sustainable-non sustainable.

Figure 2: Quantity bookkeeping of an ISCC PLUS certified party (simplified)

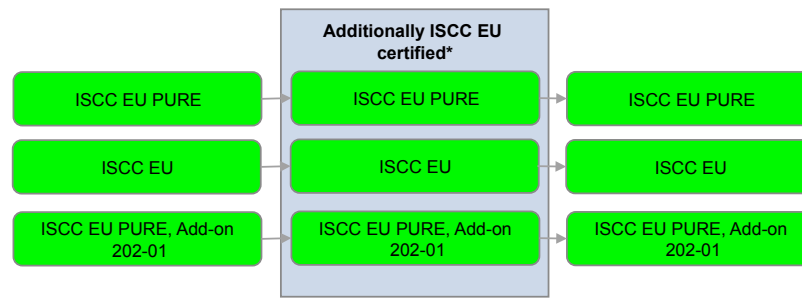
The quantity bookkeeping of an ISCC PLUS certified element shall separate bookkeeping according to:

1. Different types of input materials (also referring to the type of feedstock)
2. Different sustainability attributes
 - a. One bookkeeping for all volumes of material compliant with ISCC PLUS, ISCC EU PURE or ISCC DE PURE and which is sold as ISCC PLUS
 - b. One bookkeeping for all volumes of input material that additionally fulfils voluntary Add-ons (e.g. 202-01, 202-02, 205-01)
3. If more than one chain of custody option is applied
 - a. One bookkeeping for products under chain of custody option Physical Segregation referring to strictness of segregation (Hard IP or Soft IP: see also 204-02)
 - b. One bookkeeping for products under chain of custody option Mass Balance (204-01)

In addition to these general requirements, the requirements of mass balance (see also document 204-01) or physical segregation (see also document 204-02) apply.

In case that the ISCC PLUS certified party is additionally certified against ISCC EU or another certification scheme² the quantity bookkeeping can be extended by the respective scheme.

² Please note that the same requirement applies if the certified party is additionally certified against ISCC DE



* Also applies for ISCC DE

Figure 3: Quantity bookkeeping for a certified party, which is additionally certified under ISCC EU

The quantity bookkeeping of an additionally ISCC EU certified unit shall separate the bookkeeping according to:

1. All ISCC EU input materials, whose output materials are sold as ISCC EU
2. All ISCC EU PURE input materials, whose output materials are sold as ISCC EU PURE

Following these general requirements of ISCC PLUS, further criteria on information and traceability apply for incoming and outgoing materials and company internal processes.

5.2.2 Traceability and information requirements for incoming and outgoing materials

The following chapter describes the information requirements for sustainability declarations of sustainable input- and output materials. They are separated in two categories:

- a. Information requirements for sustainability declarations regarding sustainability- and traceability attributes
- b. Audit requirements including records and documentation on traceability and quantity bookkeeping, which must be available completely, actual and accessible at a certified supply chain element.

Physical deliveries of sustainable material must be accompanied by sustainability declarations. These documents are issued by certified suppliers of sustainable material and must contain certain information with respect to certification, traceability, sustainability and further attributes (like Add-ons) of the material delivered. It is possible to aggregate sustainability declarations for a number of deliveries with the same sustainability attribute, the same issuing unit and the same recipient. Aggregation shall only be possible for deliveries within one month. Each individual delivery must be documented with weighbridge tickets or similar documents which in sum allow the verification of the amount of the entire batch. The date of the sustainability declaration shall be the last day of dispatch

Issuing a sustainability declaration is only possible if the supplier has a valid certificate at the date of dispatch.

5.2.2.1 Requirements on sustainability declarations for all input- and output materials

The following information must be available on the sustainability declarations of all incoming input material as well as on the sustainability declarations issued by the certified party for the output material.³

1. General information:

- Name and address of the supplier
- Name and address of the recipient
- Related contract number
- Date of dispatch of the sustainable material
- Name of certification scheme and certificate number of the supplier
- Unique number of the delivery document (running number) or alternatively a unique batch identification number can be issued ([2 -digit cert.-system ID] - [3-digit certification body-ID] - [8-digit certificate number.] - [8-digit serial number])

2. Product related information:

- Type of sustainable material
- Type of feedstock (e.g. soybean) and country of origin (cultivation) of the feedstock
- Quantity of sustainable material (in metric tons or m³ at 15° C)
- Certification scheme the material complies with:
 - i. For sustainability declarations of incoming input materials: Certification scheme, under which the input material has been sold (ISCC DE PURE, ISCC EU PURE, ISCC PLUS) or
 - ii. For sustainability declarations of outgoing output materials: Certification scheme, under which the output material is sold (ISCC PLUS)
- If applicable: Add-on(s), under which the material has been acquired/sold: 202-01, 202-02, 205-01, 205-02 etc.
- If Add-on 205-01 (GHG emission requirements) has been chosen:
 - i. Statement of GHG emissions of product in kg CO₂eq emissions per ton of product (either use of disaggregated default value or individual calculated GHG value)

³ Only the data content of the sustainability declaration is mandatory, format and layout can be chosen by the enterprise.

- ii. Means of transport and transporting distance (only in case the disaggregated default value for transport was not applied)
- If Add-on 205-02 (Consumables) has been chosen: Relevant consumables, which are transferred (e.g. water consumption) and individual value in the respective unit per unit product (e.g. in Litre water / ton product)
- If chain of custody option Physical segregation has been chosen: Type of physical segregation (Hard IP or Soft IP)⁴

If a certified party receives sustainable material, it is requested to check the compliance of the information on the sustainability declaration with the ISCC requirements on sustainability declarations. One possibility to crosscheck delivered information is by checking the availability of an ISCC certificate (PLUS, EU or DE) of the supplier at the ISCC webpage.⁵ If applicable, the recipient can further check if the supplier of the material is certified against the Add-ons claimed on the sustainability declaration. In case of Add-ons 202-01 and 202-02 this can only be checked for the first gathering point or – in case the farm/plantation is individually certified – for the farm/plantation. The certificates must be valid at the time of dispatch and at the time of issuance of the sustainability declaration.

5.2.2.2 Information and documentation requirements during audit

Companies have to provide the following records for all sustainable input- and output material (not applicable for farms/plantation) during an audit:

- List with names and addresses of suppliers of sustainable input materials. The list shall clearly refer to the sustainability attributes of the received input material, i.e. the type of certification (ISCC PLUS or ISCC PURE material) and if applicable, further Add-ons (e.g. 202-01, 202-02, 205-01)
- List with names and addresses of recipients of sustainable output materials. The list shall clearly refer to the sustainability attributes of the supplied output material, i.e. the type of certification (ISCC PLUS or ISCC PURE material) and if applicable, further Add-ons (e.g. 202-01, 202-02, 205-01)
- Contracts with supplying and receiving parties, as well as relevant subcontractors/service providers
- Sustainability declarations for all ISCC PLUS, ISCC EU PURE or ISCC DE PURE compliant input materials subject to certification
- Copies of all sustainability declarations for ISCC PLUS compliant output material

⁴ Please note that if no further information on the type of chain of custody is provided on the sustainability declaration, the material was handled under the mass balance approach (204-01)

⁵ See also "Certificate holders" at the ISCC webpage: www.iscc-system.org

5.2.3 Traceability and information requirements for company internal processes

The quantity bookkeeping of the chain of custody options mass balance (204-01) and physical segregation (204-02) ensures for every element of the supply chain that the amount of outgoing sustainable material does not exceed the amount of incoming sustainable material.

For company internal processes no sustainability declarations are issued. However, in order to guarantee that the amounts of sold sustainable output materials comply with the amounts of acquired sustainable input materials, periodical (annual) reporting must be conducted. For an audit, the following records must be kept:

- Periodical reporting on sustainable input materials
- Periodical reporting on opening and closing stock for sustainable and non-sustainable input material
- Periodical reporting on sustainable output material
- Periodical reporting of opening and closing stock for sustainable and non-sustainable output material

In case the company conducts a process, which changes the physical and/or chemical properties of a product (conversion), the following records must in addition be kept for an audit:

- Process description of internal process (oil extraction, refining, fermentation, esterification, dehydration, blending, etc.) and key data
- Records on the quantities of the feedstock if not identical with the sustainable input material (e.g. fraction of sugar beet syrup used for ethanol production within an integrated sugar mill/ethanol plant). If different processes are subject to certification (e.g. ethanol production and sugar production) the total amount of feedstock and the fraction of the different processes need to be recorded
- Relevant yields/conversion factors
- Date of production (if needed)
- If Add-ons 205-01 or 205-02 have been chosen: Information related to the chosen Add-ons. The information requirements can be found within the specific documents of the Add-ons (e.g. ISCC PLUS 205-01 GHG Emission Requirements)

Detailed requirements for the quantity bookkeeping can be obtained from relevant documents for the chain of custody options (e.g. ISCC PLUS 204-01 or 204-02). In case that more than one chain of custody option has been implemented (e.g. mass balance and physical segregation), the auditor shall verify that the quantity bookkeeping includes all chain of custody options. The total amount of sustainable output materials (under all implemented chain of custody options) shall not exceed the sum of output materials under each individual chain of custody option.

The integrity of the bookkeeping (i.e. crosschecked with the quantities from the companies reporting system) and the correctness of the related calculations of 204-01 and 204-02 are audited and verified by an independent auditor. In case more sustainable products have

been delivered than received, the audit will reveal any inconsistencies caused by mistake, double accounting or fraud.

5.2.4 Specific traceability and information requirements in the supply chain

In general, all certified elements in the supply chain have to comply with the traceability and information requirements stated in this document. However, for some elements in the supply chain specifications on either the sustainability declarations or the audit requirements exist. Specifications are available for farms/plantations, first gathering points, traders with warehouses and transport.

5.2.4.1 Farms/ plantations

Farms or plantations are operations with the purpose of cultivation of (sustainable) feedstock. The farm or plantation audit shall always include the entire area of a farm including grasslands, pasture, swamps etc. Farms or plantations do not need to operate quantity bookkeeping. However audit requirements include the documentation of the origin as well as verification that the yield per hectare times field size in hectare is in line with the related quantity of stored, delivered or supplied sustainable feedstock. During an audit by an independent certification body, the plausibility of the amount of sustainable feedstock cultivated and the sustainable feedstock delivered shall be verified. Farms/plantations shall either be audited individually, as group (see also ISCC PLUS 256 Group certification) or as a supplier of the first gathering point.

a) Information and documentation requirements during audit

For traceability purposes the farm/ plantation has to provide the following records during the audit:

- Name and address of farm/plantation
- Total area of the farm/plantation classified as pasture, cropland and other areas (such as compensation area, set aside land, forest etc.) for the respective calendar year
- Statement of field numbers, field sizes, field status, crop, yield for the respective calendar year (normally part of the field/crop report)
- List of all first gathering points and other recipients and contracts with all first gathering points which have been supplied
- Copy of the signed self-declaration for the sustainable production of feedstock, and in case that one or more Add-ons are fulfilled copy of the signed self-declaration Add-ons
- Records on total volumes of crops delivered to first gathering point (classified regarding crop type)
- Weighbridge or delivery documents with amounts for all deliveries to the first gathering point for the respective calendar year with the following information:
 - Name and address of the farm/plantation (supplier)

- Name and address of the first gathering point (recipient)
- If the sustainable feedstock is delivered to related warehouses of the first gathering point, name and address of the warehouses and a statement or cell number where the delivered amount is stored.
- Contract number with first gathering point
- If the feedstock is delivered by a third party, name and address of third party
- Batch number (can also be running number of the weighbridge document) In case of an individual certification, name of certification system and certificate number and, if an Add-on has been chosen, Add-on number (e.g. 202-01 for Environmental management and biodiversity)
- Amount and type of the delivered feedstock

5.2.4.2 First gathering point

First gathering points are operational units, which gather sustainable feedstock directly from farms/plantations for the first time in order to trade, further distribute and/or process this feedstock. First gathering points have to comply with the requirements for the management system and reporting and documentation. Every first gathering point shall be audited and will receive a certificate upon a successful audit of itself and its supplier base (farms/plantations).

If farms/plantations are certified individually or as a group, they have to provide relevant information on their certificate (number of certificate, certification system) to the first gathering point.

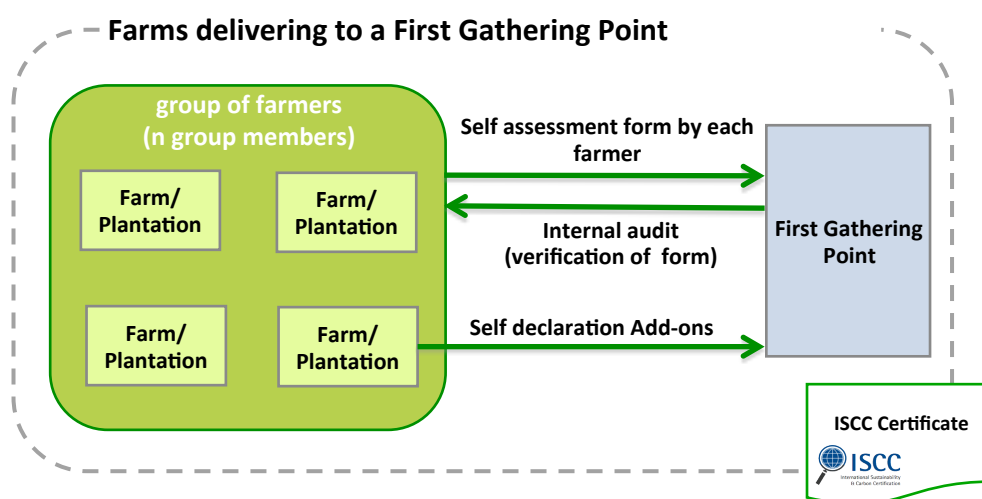


Figure 4: Prerequisites for issuing a certificate for the first gathering point

All farms/plantations supplying sustainable feedstock to the first gathering point, which are not certified individually or as part of a group, must provide a self-declaration / self assessment form to the first gathering point. In case the first gathering point has registered for one of the Add-ons, the farmers additionally have to provide the self-declaration on the selected Add-ons. By signing the self-declaration / self assessment form, the farm/plantation confirms

that the ISCC requirements are met and can be verified. The first gathering point shall set up appropriate processes of internal verification of these self-declarations / self assessments. The first gathering point shall document the processes of internal verification. They are subject to external verification. In case that not all farmers participate in the Add-on program, the first gathering point must separate in the quantity bookkeeping:

- Volumes of feedstock from farmers that participate solely in the ISCC standard certification (assigning the normal self-declaration form under ISCC 202)
- Volumes of feedstock from farmers additionally participating in the Add-ons (assigning the self-declaration "Add-ons")

The first gathering point shall validate if the supplied amounts are plausible with respect to the size of the supplier.

a) Requirements on sustainability declarations for incoming sustainable feedstock

All sustainability declarations for input materials supplied by traders, warehouses and other first gathering points as well as for ISCC PLUS compliant output material must contain the information referred to in chapter 5.2.2.1.

In contrast to this requirement, the weighbridge protocols of incoming sustainable feedstock from farmers shall contain the following information:

- Name and address of the farm/plantation
- Name and address of the first gathering point or related warehouse the sustainable feedstock is delivered to
- Unique batch number or number of the sustainability declaration (running number)
- Amount and type of feedstock
- Related contract number
- In case of an individual certification of the farms/plantations, name of certification system and certificate number. In case of group certification of the farms/plantations additionally 'group member number' (only in case group certification was applied according to document 256)
- If applicable: Add-on, which the farmer is fulfilling (e.g. 202-01, 202-02)

b) Information and documentation requirements during audit

During audit, the first gathering point has to provide a list of all farms/plantations with names and addresses. If certain farmers apply one of the ISCC PLUS Add-ons, the list shall clearly refer to the type of Add-ons, which the farmer is fulfilling (e.g. 202-01, 202-02, 205-01).

At least the square root (in relation to the risk management) of the farms/plantations which have signed a self-declaration have to be audited positively by external auditors, demonstrating that the requirements for the cultivation of sustainable feedstock are met. In case that an audit reveals that a farm/plantation does not fulfil important sustainability requirements or the amount of feedstock sold, stored or delivered as sustainable does not corre-

spond with the yields of the fields, this operation is no longer allowed to deliver any feedstock as sustainable. This is valid until compliance of the operation with all relevant requirements has been proven during an independent audit.

Warehouses, which act on demand of the first gathering point are part of the audit and shall be controlled based on a sample (see also ISCC PLUS 252). These warehouses are part of the logistics network of the first gathering point and shall use a common management system. The audit requirements for warehouses, which act on demand of a first gathering point are the same as for trader/warehouses (4.2.2.3). The sustainability declaration requirements are the same as for first gathering points (4.2.2.2).

In addition to the documentation and information required under 5.2.2.2 the first gathering point has to document the following:

- List with name and address of all supplying farms/plantations. If applicable, the list shall clearly refer to the sustainability attributes of the farmer, i.e. Add-ons, which the farmer is fulfilling (e.g. 202-01, 202-02, 205-01)
- Self-declarations of farms/plantations for the respective calendar year (self-declaration on 202, if applicable self-declaration “Add-ons”) or information on valid certificates (e.g. certificate number) of the farms/plantations supplying sustainable feedstock
- List of all warehouses/collecting points which are part of the collecting network of the first gathering point with name and address of the warehouses
- Quantity bookkeeping calculation and reporting separated according to
 - Farmers with different sustainability attributes (i.e. Add-ons, which the farmer is fulfilling, in case of individual certified farmers: type of certification of the product (ISCC PLUS, ISCC PURE))
 - Client, in case the first gathering point operates a warehouse, which stores and delivers on a contractual basis also for third parties

5.2.4.3 Trader/warehouse

A trader/warehouse are all warehouses after the first gathering point receiving, storing and dispatching sustainable products. They have to comply with the requirements for the management system (5.1) and reporting and documentation (5.2). The warehouse can be the owner of a sustainable product or store or transfer this sustainable product by order of the owner. The requirements for warehouses regarding traceability and quantity bookkeeping apply to every warehouse. All relevant requirements on sustainability declarations for all input and output material as well as on audit requirements are listed in chapter 5.2.2.

Warehouses are either audited individually or as part of a logistics network based on a sample (see also ISCC PLUS 252) and receive a certificate upon a successful audit. Warehouses being part of the logistics network shall use a common management system.

A positive audit result and the corresponding certificate entitle the warehouse to issue sustainability declarations. If the warehouse is not the owner of the sustainable product it will need an informal statement of entitlement in order to issue sustainability declarations. This statement of entitlement can be issued for the duration of the validity of the certificate. In this case the warehouse has to conduct quantity bookkeeping calculations for each client separately.

5.2.4.4 Transport

Transport includes all modes of transportation such as road, train or sea transport. For transporting sustainable products normally no additional audit according to this standard is necessary. The required documents have to be provided by those warehouses and operational units, which arrange transportation or are owners of the goods to be transported. In case of transports via vessel or barge the delivering enterprises or operational units have to provide in addition to a “Bill of Lading” a document issued by an independent inspector which confirms which quantity of sustainable products was transferred from which warehouse into which ship or ship compartment or hold. In analogy the dispatch of the sustainable product has to be documented. If within a ship compartment or hold several batches of sustainable products are mixed, the receiving party or the owner of the cargo may perform a quantity bookkeeping calculation with respect to this standard. It must be assured that transport documents can be related to the identity number of the purchasing contract for the sustainable product.