



**Support for the implementation of the provisions on ILUC set out in the
Renewable Energy Directive**

ENER/C2/2018-462 – Lot 2

Prepared for DG ENER – European Commission

– Final Audit Checklist for low ILUC-risk Certification V0.92 –

Please read the guidelines carefully before completing the audit checklist!

- This template is to be applied for certification audits of Farms/ Plantations and First Gathering Points (FGP) for the certification of low ILUC-risk feedstock. The checklist also has to be applied for sample audits of Farms and Plantations in the framework of certification audits of First Gathering Points and Central Offices. In case of sample audits, an individual procedure has to be completed for each sample audit.
- This template of the audit checklist shall not be altered by the user.
- For low ILUC-risk certification, a baseline audit and re-certification audits are conducted. The aim of the baseline audit is to verify the management plan and to control the implementation of the additionality measures. For the re-certification audits, traceability and the determination of the additional biomass are also of relevance. Checkpoints being of relevance for the initial audit are marked.
- If a requirement is not applicable for a specific audit, it must not be answered. The auditor moves on to the next relevant requirement.
- For all relevant requirements, it is mandatory to mark the "conformity" with either „yes“ (conformity) or „no“ (non-conformity).
- For every "no" the auditor must explain the decision in column „findings“.
- Every "no" requires the definition of corrective measures which must be documented separately. The unique number of non-compliant requirements must be stated. The implementation of corrective measures must be verified and confirmed by the auditor.
- For some requirements the auditor may be required to provide detailed information in the column finding. Those requirements contain a clear note in the column finding that must not be removed.
- In the audit checklist the acronym RED II refers to the Directive 2018/2001.

0 Basic Data – Farm/ Plantation		
0.01	Name of Certification Body	
0.02	Name of the auditor(s)	
Operational Unit		
0.03	Company Name	
0.04	Street	
0.05	Street Number	
0.06	Postal Code	
0.07	Place	
0.08	Country	
0.09	Geo Coordinates: Latitude in decimal degrees	
0.10	Geo Coordinates: Longitude in decimal degrees	
0.11	Certification System	
0.12	Contact Person: Salutation	
0.13	Contact Person: Last Name	
0.14	Contact Person: First Name	
0.15	Contact Person: Phone	
0.16	Contact Person: E-Mail	
0.17	Contact details (e.g. email, phone) of relevant department within the company	
0.18	Type of Operation/ Scope to be audited	<input type="checkbox"/> Farm/ Plantation <input type="checkbox"/> First Gathering Point
0.19	In case of a farm/ plantation: Is the Operational unit certified individually or audited as a part of a sample under one of the recognized voluntary schemes?	<input type="checkbox"/> Individually certified <input type="checkbox"/> Audited as part of a sample
0.20	Is the Operational unit certified under one of the recognized certification schemes?	<input type="checkbox"/> yes <input type="checkbox"/> no
	If yes: Name of voluntary scheme and date of validity	
0.21	Year of initial certification with a voluntary certification scheme / Year of initial certification under the low ILUC add-on (please indicate year)	
0.22	Certificate number / Certification number for low ILUC add-on	
Audit Specific Data		
0.23	Name of Lead Auditor	
0.24	Name(s) of further members of the audit team	
0.25	Name of the low ILUC-risk expert in the audit team	
0.26	Place of the Audit	
0.27	Date of the Audit	

0.28	Duration of the on-site Audit (in hours, in digits)	
0.29	Name(s) of company representative(s) present during the audit	
0.30	Is the operational unit using relevant service providers or sub-contractors? (e.g. for implementing additionality measures)	<input type="checkbox"/> yes <input type="checkbox"/> no
0.31	In case of "yes": Name(s) of relevant service providers/ sub-contractors (e.g. logistic providers, plant protection service providers, etc.)	
0.32	Overall risk level applied during the audit (risk level regarding documentation and sampling)	<input type="checkbox"/> Regular (risk level 1.0) <input type="checkbox"/> Medium (risk level 1.5) <input type="checkbox"/> High (risk level 2.0)
0.33	Specify major risk indicator(s) that were identified for the audit	
0.34	Tools and information sources used to determine risk factor	
0.35	Risk level applied regarding a flawed documentation of the audited operational unit (i.e. risk level for traceability)	<input type="checkbox"/> Regular (risk level 1.0) <input type="checkbox"/> Medium (risk level 1.5) <input type="checkbox"/> High (risk level 2.0)
0.36	What GHG emissions option is used for the outgoing sustainable material? (multiple choice is possible)	<input type="checkbox"/> Total default value <input type="checkbox"/> Disaggregated default value <input type="checkbox"/> Actual GHG value (individually calculated GHG value) <input type="checkbox"/> NUTS2 value or NUTS2-equivalent value (only applicable for the level of cultivation, i.e. for FGP, Farms/Plantations, Central Offices)
Farm/ Plantation Requirements		
0.37	Status of the farm/plantation	<input type="checkbox"/> Individually certified <input type="checkbox"/> Part of First Gathering Point <input type="checkbox"/> Member of group of farms/ plantations
0.38	Has the farm been audited before?	<input type="checkbox"/> yes <input type="checkbox"/> no
0.39	If yes, please indicate the date of the previous audit of the farm/plantation	
0.40	Please indicate the type of agricultural operation audited	<input type="checkbox"/> Small holder <input type="checkbox"/> Individual Farmer <input type="checkbox"/> Plantation
0.41	Please specify the size of the agricultural operation, depicted as traverse in geographic coordinates: a. Total area of the agricultural operation (total area of the agricultural unit, total size of the land area cultivated) b. Total area of agricultural operation where additionality measure(s) were applied (delineated area) in ha	

0.42	<p>Please describe the delineated area where the above measures were carried out.</p> <p>In case several measures have been implemented, please specify for which plots, fields, plantations or farms the respective measure has been applied and provide information on the respective size of the area (per crop, in case one or several measures are applied to one or several crops).</p> <p>Each lot, field, plantation or farm (as part of the whole agricultural area) shall be depicted as traverse in geographic coordinates with a precision of 0.1 meters for each measuring point. Please provide the depiction of simple lot. Shapes can easily be realized with the help of satellite images or for very complex shapes, the real lot can be approximated by a polygon. The measuring points on each end of the lines framing the polygon then have to meet the required precision of 0.1 meters or for very complex shapes, the real lot can be approximated by a polygon. The measuring points on each end of the lines framing the polygon then have to meet the required precision of 0.1 meters or</p>	
0.43	Please indicate which low ILUC-risk measure has been applied (an ILUC mitigation plan for detailed information must be filled out by the farmer and audited by the CB accordingly))	<input type="checkbox"/> Additionality measures ¹ on existing agricultural land <input type="checkbox"/> Use of abandoned or severely degraded land <input type="checkbox"/> Cultivation on other type of unused land
0.44	Signature and confirmation of the producer that the farm complies with all requirements relevant for the certification of low ILUC-risk materials	<i>(Signature; name, place and date)</i>

¹ Additionality measure: any improvement of agricultural practices leading, in a sustainable manner, to an increase in yields of food and feed crops on land that is already used for cultivation; and any action that enable the cultivation of food and feed crops on unused land, including abandoned land, for the production of biofuels, bioliquids and biomass fuels.

Data on crops cultivated on the delineated area for which the low ILUC-risk measure is applied

0.45 Annual crops

Field/plot	Crop	Total area cultivated (ha)	Total amount harvested (t)	Average yield (t/ha)	Additionality measure applied and date of initial application	Date of sowing	Date of harvesting	GHG Option and GHG emissions in kg CO2eq/t	Yield baseline (Average yields for the last three years (t/ha))	Additional biomass per hectare (t/ha) (Average yield – Yield baseline)	Additional biomass (t) (Additional biomass per hectare * total area cultivated per crop)

0.46 Perennial crops

Field/plot	Crop	Total area cultivated (ha)	Total amount harvested (t)	Average yield (t/ha)	Additionality measure applied and date of initial application	GHG Option and GHG emissions in kg CO2eq/t	Yield baseline (Average yield of the last three years (t/ha) * yield curve)	Additional biomass per hectare (t/ha) (Average yield – Yield baseline)	Additional biomass (t) (Additional biomass per hectare * total area cultivated per crop)

1 Basic data - First Gathering Point (FGP): Group certification of Farms/ Plantations		
1.01	Indicate the total number of farms/plantations (including small holders) that participate in the certification of low ILUC-risk biomass	
1.02	Do you have a filled-out self-declaration and a low ILUC-risk management plan from each supplier?	
1.03	Specify the type of agricultural producer(s) supplying low ILUC-risk certified biomass.	<input type="checkbox"/> Small holders <input type="checkbox"/> Individual certified farms/ plantations <input type="checkbox"/> Farms/ plantations
1.04	Indicate the total number of small holders applying low ILUC-risk measures.	
1.05	Indicate the total number of individual certified farms applying low ILUC-risk measures.	
1.06	Indicate the total number of farms/ plantations applying low ILUC-risk measures.	
1.07	What is the risk level with respect to potential violations of the low ILUC-risk requirements for the production of biomass (in particular the risk of violations against sustainability criteria under RED II)?	<input type="checkbox"/> Regular (risk level 1.0) <input type="checkbox"/> Medium (risk level 1.5) <input type="checkbox"/> High (risk level 2.0)
1.08	How many small holders have been audited based on a sample?	
1.09	How many individual certified farms/ plantations have been audited based on a sample?	
1.10.	How many farms/ plantations have been audited based on a sample?	
1.11	Specify the total delineated area of all low ILUC-risk compliant small holders. (Each lot, field, plantation or farm of small holders (as part of the whole agricultural area) shall be depicted as traverse in geographic coordinates with a precision of 20 meters for each measuring point.)	
1.12	Specify the total delineated area of all low ILUC-risk compliant individual certified farms/ plantations. (Each lot, field, plantation or farm (as part of the whole agricultural area) shall be depicted as traverse in geographic coordinates with a precision of 20 meters for each measuring point.)	
1.13	Specify the total delineated area of all low ILUC-risk compliant farms/ plantations. (Each lot, field, plantation or farm (as part of the whole agricultural area) shall be depicted as traverse in geographic coordinates with a precision of 20 meters for each measuring point.)	

1.14. Provide an overview on all suppliers of low ILUC-risk biomass:

Name of farmer	Start low ILUC-risk measure (Year)	Total biomass supplied (per crop)	Total size of the farm	Total size (per crop)	Total biomass supplied	Yield per crop (t/ha)	Average yield for the last three years (if available) (t/ha)	Dynamic yield baseline (calculated)	Total amount of additional yield (calculated) (t)	GHG Option and GHG emissions in kg CO2eq/t

Management System

2 Requirements for the economic operator applying for low ILUC-risk certification

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
2.01	In case of a farm/ plantation: Is thorough documentation provided by the economic operator on the evidence needed to identify the additional feedstock and substantiate claims regarding the production of additional feedstock via the low ILUC-risk management plan?	Check if the management plan is filled out completely. Is the information provided in a way, that those are verifiable during the audit? Transparent calculation of e.g. dynamic yield baseline? Are scientific sources, references, etc. documented?	Filled out low ILUC-risk management plan			
	Does the management plan include the following information on the delineated area? a) The delineated plots (including land area being part of the crop rotation system) relevant for low ILUC-risk certification, the ownership/ status of lease for the respective plots, a description of the land history (last 3-5 years), acquisition dates as per contract for newly acquired land and the status of the farm (matching the historic yield data provided) b) A description of the delineated plot c) In case of small holder certification on whose behalf an exemption from the	Compare the farmland area with the information provided on the delineated plots. Are all delineated plots managed by the respective farm/ plantation? Is information on the ownership/ status of leased land available for all plots? In addition, is information on the land history of the past 3-5 years including yields available? For new land areas, is the information on land acquisition provided? Is the description of the delineated plot sufficient in a way that the respective land area can be clearly determined? In case of small holders, is the surface area given (in 0.1 ha resolution and < 2ha)?	Filled out management plan. KML, Shape files, maps of the land area (in ha, 0.1 ha resolution). Document on land ownership. Documentation on land management including data on yields, crops being cultivated. Historical pictures, satellite images. Information on the surface area of the delineated plots.			

Management System

2 Requirements for the economic operator applying for low ILUC-risk certification

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	financial additionality test is sought, the surface area					
	<p>Does the management plan include the following information on the additionality measures?</p> <p>a) The situation of the farm/plantation/plot before the additionality measure was implemented. This should be a qualitative description of current practices, specifically relevant to the envisaged additionality measure</p> <p>b) A description of the additionality measure, the timeline over which it was or will be applied and whether it will be combined with other additionality measures.</p> <p>c) An explanation of the expected future yield growth</p>	<p>Control if the description of the relevant plots before the additionality measure is correct? Is the additionality measure described included on the "white list" of measure? If not, is the measure described eligible to achieve increased yields? Is all information provided crop- and site-specific?</p> <p>Is the calculation of the expected future yields realistic and based on information, data from external sources? Is scientific literature, etc. being used to determine future yields?</p>	<p>Document check.</p> <p>Verification on-site.</p> <p>Interview with the farmer describing the expected impact of the additionality measure and the former land use.</p> <p>Verification of the scientific sources, etc. being used for the calculation</p>			
	<p>Does the management plan include the following information on the historic crop yield?</p> <p>a) Crop-specific data on yields linked to the relevant plots of land on which the additionality measure(s) is/ are being applied for the past 3 years</p>	<p>Check if the respective data is crop- and site specific. Does the data correspond to the documentation on yields available?</p>	<p>Documentation on historic yields by the farmer/ FGP</p>			

Management System

2 Requirements for the economic operator applying for low ILUC-risk certification

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	<p>Does the management plan include the following information on the dynamic yield baseline?</p> <ul style="list-style-type: none"> b) Is the dynamic yield baseline calculated according to the methodology laid out in the guidance document? a) Is the dynamic yield baseline crop-specific? b) For farmers choosing the measure of previously unused, abandoned or severely degraded land, is the dynamic yield baseline set to zero? 	<p>Control if the dynamic yield baseline is determined based on the correct methodology. Is the data being used for calculation correct and corresponding with the documented data.</p>	<p>Correct calculation/ determination of the dynamic yield baseline</p>			
	<p>Does the management plan include data on the land status?</p>	<p>Check if the information on land status (e.g. abandoned land) is included in the management plan. Is the information correct? For verification, GIS data, satellite images and relevant online tools can be used. Further, land use documents can be checked.</p> <p>Detailed verification guidance for abandoned and severely degraded land can be found in the "Guidance document":</p> <ul style="list-style-type: none"> - for abandoned land, please see chapter 3.4.3.1 - for severely degraded land, please see chapter 3.4.3.2 	<p>Land status information for the delineated land area is available and correct</p>			

Management System

2 Requirements for the economic operator applying for low ILUC-risk certification

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	In case of farms producing additional biomass: is a correct financial analysis or a barrier analysis included in the management plan?	<p>Check if a financial attractiveness test or a non-financial barrier test has been conducted? Is the financial attractiveness test done based on actual farm data? Are the data sources reliable and is the analysis being conducted based on actual data? In case the NPV has been calculated, is the NPV negative or at least zero?</p> <p>In case of a non-financial barrier test, are the described barriers provable and comprehensible?</p> <p>More guidance for verifying both test can be found in the "Guidance document":</p> <ul style="list-style-type: none"> - For the financial attractiveness test please see chapter 3.4.2.1 - For the non-financial barrier test please see chapter 3.4.2.2 	A financial attractiveness test or a non-financial barrier test is available and comprehensible			
	Does the management plan include an estimation of the additional biomass?	<p>Check if an estimation on the additional biomass is available. Is scientific literature, information from companies or other credible sources being used to determine and estimate the effect of the additionality measure on the future yields? Is the estimation documented in a way that the data being used can be verified?</p>	An estimation on the future yields (after the implementation of the additionality measure) is available			
2.02	Is the additional biomass which can be claimed as low ILIUC-risk feedstock	Check if the additional biomass has been calculated according to the set-out methodology! In case of sequential	The additional biomass is determined correctly			

Management System

2 Requirements for the economic operator applying for low ILUC-risk certification

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
	calculated crop-specific and in line with the set-out methodology?	cropping, is the set-out methodology taken into account? Is the additional biomass higher than the dynamic yield baseline? Is the calculation crop- and plot-specific?				
2.03	Is the additional biomass calculated in line with the projections in the management plan?	Check if the additional biomass is equal to the estimated amount. Discrepancies of more than 20% must be further explained	Management plan, the determined additional biomass			
2.04	Is a mass balancing system in place documenting the relevant amount of low ILUC-risk certified feedstock and the relevant characteristics (low ILUC-risk certification, crop, amount, country of origin, additionality measure, GHG values)?	Check if a correct mass balancing documentation is implemented, documenting the correct amounts of low ILIUC-risk feedstock and also documenting the corresponding relevant sustainability characteristics. Control, if this documentation is part of the overall mass balance documentation of the economic operator and if the same workflows apply.	Low ILIUC-risk mass balancing is documented correctly including information on all sustainability characteristics and as part of the basic mass balance documentation			
2.05	Is it ensured that the additionality measure described in the management plan is applied on the described plot of land?	Verify on-site the implementation of the additionality measure. Is the measure being implemented as set out in the management plan? Are all relevant plots of delineated land being covered?	On-site field visit, low ILUC-risk management plan			
2.06	Is it ensured that the yield achieved on the delineated plot of land is documented crop-and plot-specific?	Verify, if the data on the low ILUC-risk yields is documented crop and plot-specific.	Documentation on yields by the farmer, low ILIUC-risk management plan			

Management System

2 Requirements for the economic operator applying for low ILUC-risk certification

No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No

3 Requirements for farms / plantations ²						
No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
3.1	Is it ensured that low ILUC-risk certified biomass is not obtained from land that in or after January 2008 had the status of forestland? ¹	Control, that biomass is not produced on land that had the status of forestland in or after January 2008, no matter whether or not the land still has this status. Forest land comprises - Primary forests and other wooded land are areas covered with native tree species where there is no clearly visible indication of human activity and the ecological processes are not significantly disturbed - Highly biodiverse forest and other wooded land which is species-rich and not degraded or has been identified as being highly biodiverse by the relevant competent authority, unless evidence is provided that the production of that raw material did not interfere with those nature protection purposes. This requirement will normally be demonstrated with evidence showing that there has been no land use change, e.g. 'positive' evidence showing the area was already cropland in 2008.	Evidence of compliance can be demonstrated by e.g. comparing aerial photographs, satellite images, land register documents (e.g. field record system, documents of land registry, land certificates, GPS-based crop yield), maps, site surveys or management plans from 31.12.2007 or earlier with today's status of the farmland. Environmental assessments of expansions since 1st January 2008 show that no conversion of forestland took place. Appropriate assessment tools are e.g. databases like GRAS, Modis Land Cover Database, Intact Forest Landscapes database etc., and/ or maps by NGOs (e.g. IUCN, WWF-especially in Indonesia, Vida)	Checked	X	
3.2	Is it ensured that low ILUC-risk certified biomass is not obtained from land that serve the purpose of nature	Check if the land is completely or partially situated in nature protection areas.	A comparison of the farmland with the areas for nature protection	Checked	X	

² If the entire farmland is covered by a certification proving full compliance with this requirement, an additional verification is not necessary. However, depending on the current level of EU RED compliant certification, an additional assessment might be necessary.

	<p>protection unless the nature protection aims are not endangered?¹</p>	<p>Areas for nature protection purposes comprise areas, which are designated by law or by the relevant competent authority to serve the purpose of nature protection.</p> <p>Compare in European Union Member States the farmland with the biotopes protected by law and Natura 2000 areas. In third countries search for similar laws and designated protection areas. Analyse the World Database on Protected Areas (WDPA), the Integrated Biodiversity Assessment Tool (IBAT) or other databases.</p> <p>The protection purpose and the respective imperatives and interdictions must be followed according to the relevant protected area declaration. As long as a Natura 2000 area has not been placed under protection order, the relevant preservation objectives are authoritative.</p>	<p>purposes (designated by law, Natura 2000, designated by nature law of third countries, World Database on Protected Areas (WDPA) or the Integrated Biodiversity Assessment Tool (IBAT) or other databases show, that plant cultivation does not occur on one of these protected areas). Document check, use of databases, satellite images etc. to verify compliance.</p> <p>If crop cultivation and harvest of biomass occurs on areas for nature protection purposes interviews with the farmer and employees and the analysis of the operational documents show that nature protection requirements are observed. Check the knowledge of the farmer and the other workers also on the relevant imperatives and interdictions.</p>			
3.3	<p>Is it ensured that the regulations for areas that serve the purpose of the protection of rare, threatened or vulnerable ecosystems or species, or areas for the protection of rare, threatened or endangered ecosystems or species recognized by</p>	<p>Compare the land areas with the protected areas listed in the IUCN Database.</p> <p>The HCV tool also covers further important ecosystems and species, ecosystem services and community livelihoods as well as cultural values. Compare farmland</p>	<p>Document check, use of databases, satellite images etc. to verify compliance.</p> <p>Internationally recognized tools and protocols may be used to identify HCV</p>	Checked	X	

	international agreements or included in lists drawn up by intergovernmental organizations or the International Union for the Conservation of Nature are followed also for land that is categorized as "abandoned" or "severely degraded"? ¹	with potential HCV-areas and if HCV-criteria have been followed in the identification of land status. Where the biomass production does not interfere with protection purposes, appropriate management measures to implement any legal requirements relating to the protection of species and habitats are met and illegal or inappropriate hunting, fishing or collecting activities are controlled.	areas. Documentation identifying where HCVs occur. Where HCV is not a well-known concept, existing systems may be used to identify the values. At a national level, surveys by international associations, environmental agencies or authorities may be in place to identify important areas for biodiversity conservation. Consultation with stakeholders might be important as a means of verification			
3.4	Is it ensured that that low ILUC-risk certified biomass is not obtained from land that in or after January 2008 had the status of highly biodiverse grassland? ¹	Check whether harvesting of raw material is necessary to preserve the grassland status or not. Where evidence is provided that the harvesting of the raw material is necessary to preserve the grassland status, no further evidence to show compliance with that criterion is needed. If not: Check if land had in or after January 2008 the status of highly biodiverse grassland: "Natural highly biodiverse grassland" and "non-natural highly biodiverse grassland" are distinguished: "Natural highly biodiverse grassland" means grassland that: (a) would remain grassland in the absence of human intervention; and (b) maintains the natural species composition and ecological characteristics and processes.	Evidence of compliance can be demonstrated by e.g. comparing aerial photographs, satellite images, land register documents (e.g. field record system, documents of land registry, land certificates, GPS-based crop yield), maps, site surveys or management plans from 31.12.2007 or earlier with today's status of the farmland.	Checked	X	

		<p>"Human intervention" means managed grazing, mowing, cutting harvesting or burning.</p> <p>"Non-natural highly biodiverse grassland means grassland that:</p> <p>(a) would cease to be grassland in the absence of human intervention; and</p> <p>(b) is not degraded, that is to say it is not characterised by long-term loss of biodiversity due to for instance overgrazing, mechanical damage to the vegetation, soil erosion or loss of soil quality; and</p> <p>(c) has been identified as being highly biodiverse by the relevant competent authority, unless evidence is provided that the harvesting of the raw material is necessary to preserve its status as highly biodiverse grassland</p>			
3.5	Is it ensured that low ILUC-risk certified biomass is not obtained from land that in or after January 2008 had the status of wetland and no longer has the status? ¹	<p>Check if any land had in or after January 2008 the status of a wetland, namely land that is covered with or saturated by water permanently or for a significant part of the year. Wetlands can be natural or artificial, permanent or temporary, with water that is static or flowing, fresh, brackish or salt, including areas of marine water the depth of which at low tide does not exceed six meters (e.g. marsh, fen)</p> <p>Compare with wetland status in the list of internationally important wetlands according to article 2, section 1 of the Convention of February 2nd 1971 (RAMSAR Convention). The conservation of the status of a wetland also implies that this condition is not to be changed or compromised. Raw material production on wetlands might be acceptable as long</p>	<p>Evidence of compliance can be demonstrated by e.g. comparing aerial photographs, satellite images, land register documents (e.g. field record system, documents of land registry, land certificates, GPS-based crop yield), maps, site surveys or management plans from 31.12.2007 or earlier with today's status of the farmland.</p> <p>Appropriate assessment tools are e.g. databases like GRAS, RAMSAR Convention, Modis Land Cover Database, World</p>	Checked	X

		as the status of the wetland is not changed.	Intact Forest Landscape Database. The determination and objective evidence of the carbon stock of the area before the conversion on the basis of exact measurements is necessary to prove that the greenhouse gas emission saving is fulfilled before and after the conversion. Canopy cover can be estimated visually (e.g. USDA field manual). Interviews with states Environmental Agency staff; farmer and their employees or other stakeholders (NGOs) can help to confirm that high carbon stock land is not used.			
3.6	Is it ensured that low ILUC-risk certified biomass is not obtained from land that in or after January 2008 had the status of continuously forested areas and no longer has the status? ¹	Check if any land had in or after January 2008 the status of a continuously forested area, namely areas that: <ul style="list-style-type: none"> - Stretch over more than 1 hectare with trees higher than 5 meters and a canopy cover of more than 30%, or trees able to reach these thresholds on the respective site. A conversion is not allowed - Stretch over more than 1 hectare with trees higher than 5 meters and a canopy cover of between 10% and 30%, or trees able to reach these thresholds in situ. A conversion is not allowed unless reliable evidence is provided that the carbon stock of the area before and after 	Evidence of compliance can be demonstrated by e.g. comparing aerial photographs, satellite images, land register documents (e.g. field record system, documents of land registry, land certificates, GPS-based crop yield), maps, site surveys or management plans from 31.12.2007 or earlier with today's status of the farmland.	Checked	X	

		<p>conversion is such that the requirements regarding the greenhouse gas saving, required by the RED II, would be fulfilled.</p> <ul style="list-style-type: none"> - The term continuously forested does not include land that is predominantly under agricultural use (e.g. short rotation coppice) <p>Canopy cover is the percentage of ground covered by a vertical projection of the outermost limits of the natural spread of the foliage of trees.</p> <p>The status of forest areas includes all stages of development and age. Thus, it is quite possible that the canopy cover temporarily falls below 10 or 30 %, e.g. after tree harvest or a natural hazard (e.g. windfall). Such incidents do, however, not change the status of the area as forested area as long reforestation or natural succession is ensured within a justifiable time.</p> <p>Continuously forested areas are to be judged as entity, no matter how much of this continuously forested area lies within the farmland or the production area. Accordingly, the whole area is the basis for the calculation of the threshold values of 10 or 30%.</p> <p>If the total area of the forested area exceeds 1 ha and is stocked with trees higher than 5 meters, the area and each part of it that lies within the farmland or the production area is termed continuously forested area. Even if only 0.5 ha of the continuously forested area lie within the farmland, these 0.5 ha must be classified as continuously forested area just like the total forested area.</p>	<p>Environmental assessments of expansions since 1st January 2008 show that no conversion of forestland took place. Appropriate assessment tools are e.g. databases like GRAS, Modis Land Cover Database, Intact Forest Landscapes database etc., and/ or maps by NGOs (e.g. IUCN, WWF-especially in Indonesia, Vida)</p>		
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3.7	Is it ensured that low ILUC-risk certified biomass is not obtained from land (again) that was peatland in January 2008 or thereafter? ¹	Possible only if it is proven that the cultivation and harvesting of this raw material does not involve drainage of previously undrained soils or if it can be proven that land was already completely drained in January 2008. Control that biomass is not produced on peatland or if it is produced on land that was partially drained in January 2008, the land is not subsequently deeper drained. Peatland soils are soils with horizons of organic material (peat substrate) of a cumulative thickness of at least 30 cm at a depth of down to 60 cm. The organic matter contains at least 20 mass percent of organic carbon in the fine soil. Peatland soils that have been completely drained for cropping before January 2008 and that are not subsequently deeper drained, are allowed for biomass production.	Evidence of compliance can be demonstrated by e.g. comparing aerial photographs, satellite images, land register documents (e.g. field record system, documents of land registry, land certificates, GPS-based crop yield), maps, site surveys or management plans from 31.12.2007 or earlier with today's status of the farmland. Interviews with states Environmental Agency staff, farmer and their employees or other stakeholders (NGOs) can help to confirm that peatland is not used. Environmental assessment of expansions since 1st January 2008 shows that no conversion of land with high biodiversity value took place. Appropriate assessment tools are e.g. databases like Harmonized World Soil Database.	Checked	X	
3.8	Is it ensured that if low ILUC-risk certified biomass is not obtained from land that has been converted in or after January 2008, the conversion and use are in accordance with the requirements of Delegated Regulation (EU) 2019/807 and Directive (EU) 2018/2001 ¹	Control if land use changes took place after the respective time of reference. In this case, the areas shall not violate the protection areas mentioned above.	Proof by maps, satellite-databases, farm records etc. If the audit detects that land use has been changed after January 2008, the auditor has to verify in detail the status	Checked	X	

			<p>before land use change. If this procedure shows that any land of a farm/plantation before land use change fell under the sustainability requirements under Directive (EU) 2018/2001, it is forbidden to certify the biomass as low ILUC-risk material.</p> <p>If the farmer cannot show all relevant land use rights or protected areas were changed after January 2008 certification is not possible.</p> <p>If the converted land did not fall under prohibited land use changes of Directive (EU) 2018/2001, the auditor has to verify if the greenhouse gas (GHG) emissions of the land use changes have been included. The use of GHG default values is not possible.</p>			
3.9	Is it ensured that Good Agricultural Practices are applied with regard to the protection of soil quality and soil organic carbon (including the whole farm land and the additionality measure)? ¹	<p>GAP with regard to soil quality and soil organic carbon include:</p> <ul style="list-style-type: none"> - Improvement of soil fertility (e.g. by preventing soil erosion, maintaining and improving soil nutrient balance, soil organic matter, soil pH, soil structure and soil biodiversity, and the prevention of salinization) - The avoidance of soil erosion and compaction (e.g. management strategies to handle plantings on slopes, 	Evidence from the analysis of land maps, topographical maps and local inspection of farmland with regard to prevention and control of erosion, soil nutrient balance, soil organic matter, soil pH, soil structure and soil biodiversity.	Checked	X	

		<p>fragile and problematic soils, and erosion from wind or water)</p> <ul style="list-style-type: none"> - Maintaining soil structure through appropriate field tillage practices, crop rotation and adaptation of field cultivation techniques (e.g. limitation of mechanized harvesting) - Limited soil contamination by adapted fertilizer management - Compilation of soil organic matter balances/ soil organic carbon - Taking the additionality measure applied into account (measure should not jeopardize long-term sustainability of land management) 	<p>Local inspection of farmland with respect to the subjects.</p> <p>Document check and/or other evidence. Results of soil analysis available and show improvement of the situation.</p> <p>Small-scale farmers in lower income countries are at least able to explain potential impacts of their operations and how they avoid potential negative impacts.</p> <p>Evidence that specific management strategies have been set up for fragile or problematic soils. Evidence of measures to reduce soil erosion is available:</p> <p>Appropriate measures are inter alia:</p> <ul style="list-style-type: none"> - Field tillage practices - Crop rotation - Adaptation of field cultivation techniques <p>Fertilizer lists, conclusions of soil reports and input/output balances. Results of soil examinations, fertilizer calculations, application manuals, chemical compositions of fertilizers. Soil organic matter balances available. Interviews with</p>		
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			the farmer and/or other employees		
3.10.	Is it ensured that the applied GHG value (default, disaggregated, NUTS2, actual) is in line with RED II requirements (including emissions from cultivation (eec), land use change (el) and improved agricultural management (esca)) and up to date, and that the correct value has been passed to the recipient of the raw material in the last year? ¹	Verify whether the farmer fits into the categories specified within the RED II for using the respective GHG values, or, in case of actual calculations, if the right formulas were applied and that GHG calculation and respective data are up to date and must be based on previous cultivation period/ previous calendar or financial year. In case of group certification, the calculation shall preferably be hold at the central office or the first gathering point for a pre-verification of the calculation methodology.	Documentation GHG value, region of cultivation (compare with RED values), Reports on incoming and outgoing material, field records, delivery notes, flow meters, invoices, documentation on fertilization etc. Transparent documentation of the calculation and documentation of results and of input data. Delivery notes, sustainability declarations to the recipient, internal reporting		

4 Requirements for the First Gathering Point / Central Office						
No.	Requirements	Verification guidance	Evidence/ Documents	Findings	Conformity	
					Yes	No
4.1	Is a list of all low iLUC compliant farms / plantations available and accessible?	<p>Check if a list of all farmers/ small holders who have implemented an additionality measure is available.</p> <p>For a certification as first gathering point at least one farm or plantation must be on the list. The list must include all farms, which have been part of the group or supply base within the 12 months prior to the audit.</p> <p>The list must include the following information: The name of the farm/ farmer, the additionality measure applied, the year in which the additionality measure was applied the first time, the size of the farm, the crop(s) for which the measure was applied, the size of the area on which the crop was cultivated and historic yield data of the crop(s) (if applicable)</p>	List of farms, contracts with farms			
4.2	Are the farms or plantations for which sampling is applied a homogenous group?	<p>Check whether the farms or plantations are from the same region, share similar climatic conditions, production systems and share the same risk exposure (based on risk assessment).</p> <p>Note: Farms or plantations that do not fulfil these conditions can still be member of a group. However, they must be treated separately during sampling. Sampling is not applicable for farms or plantations, which are certified individually or as part of a group.</p>	Maps, geographic region, size of region/ supplying area, production systems			
4.3	Are filled out low ILUC-risk management plans for all farms or plantations of the group available?	Check whether all farmers or plantations have submitted a filled out management plan.	Low ILUC-risk management plan(s), list of farms/plantations			
4.4	Did a risk assessment of the low ILUC-risk compliant farms or plantations take	Evaluate the risks by taking into account regional specifics, involvement of local	List and locations of farms or plantations			

	place regarding potential violations of the low ILUC-risk requirements for the production of biomass?	<p>experts, utilisation of databases and information.</p> <p>Evaluate risks by the following risk factors and factor classes:</p> <ul style="list-style-type: none"> - Proximity to and/or overlap with no-go areas - Land conversion shortly before/after January 1st 2008 - Cultivation of sustainable and non-sustainable biomass at the same time - Factors significantly influencing the output per acreage and per Hectare - Factors related to size - Factors related to characteristics - Experience gained - Results of internal audit <p>Allocate the risk into one of the risk categories:</p> <ul style="list-style-type: none"> - Regular (Factor 1,0) - Medium (Factor 1,5) - High (Factor 2,0) 				
4.5	Has a sufficient number of farms or plantations been selected for verifying compliance with the low ILUC-risk requirements based on a sample?	<p>Calculate the sample size by multiplying the square root of the total number of farmers that filled out the low ILUC-risk management plan during the 12-months period prior to the certification audit with the risk factor determined in the risk assessment for violations of the low ILUC-risk requirements for sustainable production of biomass.</p> <p>Example: 100 EU farms, medium risk (factor 1.5), square root of 100 = 10 X 1.5 = A sample of 15 farms has to be selected and audited.</p> <p>Factors to be taken into account when selecting the individual farms of the sample:</p> <ul style="list-style-type: none"> - Type of raw material / feedstock / crop - Different size of suppliers - Geographical location 	List of farms/plantations. Verify the number of farms/plantations on the list. Risk factor			

		<p>- At least 25% should be determined on a random basis</p> <p>The auditor may increase the sample size during the audit if this is needed to gain a representative understanding.</p> <p>N</p>				
4.6	Were all farms or plantations audited positively?	<p>Verify if all farms or plantations from the sample have been audited with a positive result.</p> <p>In case one or more entities from the sample have a negative audit result the sample must always be doubled.</p> <p>In case of non-conformities on farm level, verify if all relevant non-conformities have been corrected.</p>	Audit reports of farms/plantations			
4.7	Does the information and quantities from weighbridge tickets, delivery notes, low ILUC-risk declarations or proofs of low ILUC-risk quality of the incoming and outgoing material match with the information from the reporting system of the company?	<p>Compare information and quantities of the reporting with the related incoming/ outgoing weighbridge tickets, delivery notes or sustainability declarations. Deviations up to 0,5% are acceptable. Deviations above 0,5% will require explaining documentation (e.g. weight loss due to drying/ cleaning documented by drying protocols etc.)</p>	Weighbridge tickets, delivery documents, contracts			
4.8	Are the quantities of the incoming and outgoing deliveries of low ILUC-risk compliant material consistent with the amounts stated in the contracts related to those deliveries? Do they fulfil the sustainability characteristics fixed in the contracts (e.g. on EU RED II or compliance with a voluntary scheme, type of Chain of Custody)?	<p>Compare quantities from reporting with contract details. Take into account that contract quantities can be split into several batches or that one batch may relate to different contracts. Verify if amounts are consistent.</p> <p>If relevant: Compare the amount of incoming and outgoing material claimed as "low ILUC-risk compliant".</p>	Weighbridge tickets, delivery documents, contracts, mass balance documentation, sustainability declarations			
4.9	Do the delivery notes or sustainability declarations for incoming and outgoing (sustainable) low ILUC-risk compliant material comply with the low ILUC requirements and is the	<p>Verify whether the documents contain all mandatory information as displayed on the most recent version of the delivery notes or sustainability declarations</p>	Weighbridge tickets, delivery documents, contracts, mass balance documentation, sustainability declarations			

	information consistent with information in the reporting system?				
4.10	Is it ensured, that outgoing deliveries of low ILUC-risk material are covered by the validity period of the operational units' certificate (only applicable in case of a re-certification)?	Compare the "oldest" and the "most recent" delivery note with the validity period of the certificate of the operational unit? Verify if all deliveries of low ILUC-risk material have been covered by a valid certificate.	Weighbridge tickets, delivery documents, contracts, mass balance documentation, sustainability declarations		
4.11	Is it ensured, that for one batch of low ILUC-risk material not more than one sustainability declaration or proof of sustainability is issued?	Verify that not more than one delivery note or proof of low ILUC-risk has been issued for one batch of outgoing product.	Weighbridge tickets, delivery documents, contracts, mass balance documentation, sustainability declarations		
4.12	Is it ensured, that low ILUC-risk raw material is only collected from farms/plantations, which have filled out the low iLUC-risk management plan and which included on the list of low ILUC-risk farms/ plantations?	Compare dates of incoming deliveries with the date of issuing the management plan. Compare deliveries, the management plan and the list of farms/plantations.	Contracts with suppliers, mass balance documentation, sustainability declarations		
4.13	Are the amounts of low ILUC-risk compliant raw material supplied by the farm/plantation plausible?	Compare the amounts supplied with the size of the farm/plantation. Verify plausibility of amounts.	Contracts, weighbridge tickets		
4.14	Was the mass balance calculated correctly? (If the system user is certified for multiple scopes, mass balances should be kept for each scope separately).	Indicate in "Findings" which mass balance period(s) (beginning and end date of the period) were verified during the audit. Indicate at least one (reproducible) transaction which has been verified (audit trail). Conduct respective control calculation based on the respective reporting: Determination of A (available low ILUC-risk material): Add the quantity of low ILUC-risk material in stock (at the beginning of the period) and the incoming low ILUC-risk material for the entire period. Multiply this sum with the conversion factor for this period (applicable for processing units)	Mass balance documentation, sustainability declarations		

		<p>Determination of B (low ILUC-risk material output): Determine the quantity of outgoing low ILUC-risk products during this period.</p> <ul style="list-style-type: none"> - Result B has to be equal to or smaller than result A <p>Also individually check if separate mass balances are kept for "low ILUC-risk compliant" material and materials with different sets of sustainability characteristics (if applicable).</p>				
4.15	Was the credit for low ILUC-risk material to be transferred into the next mass balance period calculated correctly?	<p>Only positive credits can be transferred into the next mass balance period.</p> <p>Check credit calculation based on above mass balance calculation figures.</p> <ul style="list-style-type: none"> - Credit C = A – B: Subtract B from A <p>Compare result C with inventory level D of sustainable and non-sustainable material at the end of the mass balance period. It is only possible to transfer the amount of credits C into the next mass balance period as physical material D (sustainable and non-sustainable) is in stock.</p> <p>Only positive credits can be transferred into the next mass balance period.</p>	Mass balance documentation			
4.16	Is the quantity of output material declared as "low ILUC-risk compliant" since the previous audit available and consistent?	<p>Identify the relevant quantities for the period since the previous audit from reporting and compare the quantities on delivery notes or mass balance calculation.</p> <p>Compare quantities of "low ILUC-risk compliant" products with other RED acquired raw materials.</p>	Mass balance documentation, sustainability declarations			
4.17	Is it ensured that different raw materials (including low ILUC-risk certified material) are kept separately in the mass balance?	<p>Verify if different raw materials are kept separately within the mass balance calculation (raw material specific mass balance).</p>	Mass balance documentation			

4.18	Is it ensured that the mass balance allows to uniquely identify and assign low ILUC-risk characteristics (crop, additionality measure, amount) to individual (incoming and outgoing) batches?	Verify if individual batches can be uniquely assigned with low ILUC-risk characteristics (such as type of feedstock, quantity, country of origin/cultivation, additionality measures applied) based on the (received and issued) delivery notes (e.g. sustainability declarations).	Mass balance documentation, sustainability declarations			
4.19	Is it ensured that no "double claiming" of low ILUC-risk material occurs (i.e. selling incoming low ILUC-risk material twice with the same low ILUC-risk characteristics)?	Compare total incoming raw material and the total amount declared as low ILUC-risk compliant. In case more than one certification system is used, control mass balance (and if necessary, the supporting delivery documents, Proofs of Sustainability, traceability databases, etc.) of other certification systems. Verify that material is not declared as low ILUC-risk compliant under more than one system. Verify that the total amount of low iLUC-risk output under all certification schemes combined, matches the amount of low ILUC-risk input.	Mass balance documentation, sustainability declarations			

