ISCC – International Sustainability and Carbon Certification

About this Summary Audit Report

All ISCC audits are conducted based on the applicable ISCC requirements as laid down in the ISCC System Documents. The relevant ISCC requirements are specified in audit procedures (checklists) that have to be used by auditors from the Certification Bodies (CBs) for ISCC audits. The completed audit procedures are available to the CB, the certified company and ISCC. Based on the audit procedures the CB prepares and submits this Summary Audit Report to ISCC and the certified company. The Summary Audit Report is published on the ISCC website together with further information on the ISCC certificate. The report is a tool to further enhance the transparency of the ISCC sustainability certification. It provides an overview on relevant aspects and results of the audit of a certified ISCC System User. Information and data in the report reflect the situation at the date of the audit. Only such activities, processes or materials relevant for the ISCC audit shall be included in this Summary Audit Report. The report shall not contain confidential or business sensitive information or data, including data about amounts or volumes of material, names and/or addresses of subcontractors or service providers, clients, customers, or others. Therefore, data on volumes of sustainable material is provided on a voluntary basis only. The Summary Audit Report has to be provided for all ISCC certified System User, and the publication on the ISCC Website is mandatory

The layout of this report is provided by ISCC to enable a harmonised approach and to foster the comparability. The CB is responsible for correctness of the information provided. The initial template of this Summary Audit Report was compiled in 2016/2017 in a multi-stakeholder process in the framework of a working group of members of the ISCC Association (ISCC e.V.). For all audits conducted since October 2017 the issuing of the report has been mandatory. The members of ISCC e.V. revised the template of the report in the second half of 2018. In November 2022 and update was released to reflect recent developments, e.g. by adding additional certification scopes.

Content

1 About ISCC

ISCC – International Sustainability and Carbon Certification – is a system for the implementation and certification of sustainable, traceable and deforestation-free supply chains. ISCC certification covers supply chains for all kinds of biomass (including agricultural and forest biomass), biogenic waste and residues, non-biological renewable materials and recycled carbon-based materials. ISCC certification ensures compliance with high ecological and social sustainability requirements, greenhouse gas emissions savings and traceability throughout the supply chain. A multi-stakeholder dialogue is the basis for the development and continuous improvement of the ISCC system.

ISCC certification is applicable for the bioeconomy and the circular economy anywhere in the world, in particular for food, feed, energy (fuels, electricity, heating and cooling) and industrial applications. ISCC certification ensures that

- Biomass is not produced on land with high biodiversity and high carbon stock
- Good agricultural practices protecting soil, water and air are applied
- Human rights, labour and land rights are respected
- Sustainable material is traceable throughout international supply chains
- Greenhouse gas reduction targets are met (e.g. for European sustainable fuels markets)

ISCC certifications conducted by independent third-party Certification Bodies (CB) cooperating with ISCC. Competent and trained auditors, evaluating compliance with the ISCC sustainability standard, conduct the audits.

2 Information on the Certification Body

Name of CB:	SGS Germany
Description and additional information: (e.g. relevant recognitions or accreditations, authorities responsible for recognition, accreditation, surveillance and/ or monitoring)	Cooperating certification body for: ISCC EU, ISCC PLUS, ISCC DE Body responsible for accreditation/recognition: Bundesanstalt für Landwirtschaft und Ernährung (BLE)
CB email:	sustainability.emstek@sgs.com
CB website:	https://www.sgsgroup.de/

3 System User and Audit Process

3.1 ISCC System User (Operational Site Registered for Certification)

Company name	Fratelli Polli Spa		
Address	Via Cesare Battisti 1059 - 51015 Monsummano Terme		
Country	Italy		
Contact details of relevant department	giuseppe.muratore@polli.it		
Date of the audit	09.03.2023		
Place of audit if different from address stated above (only applicable for traders and traders with storage)			
Certification system(s) audited	ISCC EU [x]	ISCC PLUS [ ]	
Chain of custody option applied	Mass Balance [x]	Segregation [ ]	Controlled blending [ ]
Year of first ISCC certification	2016		
Other sustainability certification system(s) used*	Yes [ ]	No [x]	
Date of issuance of this Summary Audit Report			

* Please only list systems with comparable scopes

Scope certified (please tick all applicable boxes)	☐ Farm/Planation	☐ First Gathering Point	☐ Central Office (Farms/ Plantation)	☐ Central Office (Independent Smallholders)
	☐ Central Office (Points of Origin)	☒ Point of Origin	☐ Collecting Point	☐ Warehouse
	☐ Logistic Centre	☐ Trader with storage	☐ Trader	☐ Final Product Refinement
	☐ MTBE Plant	☐ ETBE Plant	☐ Processing Unit: (Please specify below)	
	☐ Oil mill	☐ Crushing plant	☐ Refinery	☐ Biodiesel plant
	☐ HVO plant	☐ Co-processing	☐ Sugar mill	☐ Ethanol plant
	☐ Biogas plant	☐ Biomethane plant	☐ Methanol plant	☐ Pulp mill
	☐ Melting plant	☐ Pyrolysis plant	☐ Polymerization plant	☐ Steam cracking
	☐ Energy producer (installation producing electricity, heating and/or cooling)		☐ Treatment plant for waste/residues	☐ Mechanical recyling plant
	☐ Electrolysis plant	☐ Converter	☐ Speciality chemical plant	☐ Plastic waste processor
	☐ HEFA plant	☐ Food processing plant	☐ Liquefaction plant	
	☐ Other processing unit	If other processing unit is selected please specify:		
	Is the processing unit producing final biofuels?		Yes ☐	No ☐
	If yes, was the processing unit already in operation on or before 5 October 2015?		Yes ☐	No ☐
Voluntary Add-ons (if applicable)	☒ No add-ons applied	☐ Consumables	☐ Classified Chemicals	☐ SAI Gold
	☐ GHG Emissions	☐ Non-GMO for Food and Feed	☐ Non-GMO for Technical Markets	

3.2 CB Audit Team

Name of lead auditor:	Riccardo Callegari
Name(s) of further auditors of the team	Giulio Del Prete
Name of GHG expert*	na

* Only relevant if individual GHG calculation is applied

3.3 Risk Assessment

Result of the risk assessment	☒ Regular	☐ Medium	☐ High	
Major risk indicator(s) identified	docs and book keeping			
Tools and sources used to determine risk factor	docs check and interview with the sustainability manager			
Risk level applied for traceability	☒ Regular	☐ Medium	☐ High	
Sampling applied during the audit	☐ Yes	☒ No If "Yes" was selected, please answer the following four questions		
Scope(s) audited based on a sample	☐ Smallholders, Farms/ Plantations ☒ n.a.	☐ Points of Origin ☒ n.a.	☐ Storage Facilities ☒ n.a.	☐ Dependent Collecting Points ☒ n.a.
Risk level applied for sampling (Please tick for applicable samples)	☐ Regular ☐ Medium ☐ High	☐ Regular ☐ Medium ☐ High	☐ Regular ☐ Medium ☐ High	☐ Regular ☐ Medium ☐ High
Total number(s) of operations relevant for calculating the sample size	Smallholders: Farms or Plantations: Points of Origin:		Storage Facilities: 0 Dependent Collecting Points:	
Number(s) of audits based on sampling	Smallholders: Farms or Plantations: Points of Origin:		Storage Facilities: Dependent Collecting Points:	

3.4 Summary of Activities

Amount of sustainable input material (in mt)*	(This information can be provided on a voluntary basis as this may be commercially sensitive information)		
Raw materials with country of origin*			
Sustainable output material*	Used cooking Oil entirely from vegetable origin		
Please indicate the type(s) of sustainable materials traded (applicable for the certification of traders only)	☐ Raw materials	☐ Intermediate products	☐ Final products
Type(s) of agricultural producers supplying sustainable biomass**	☐ Smallholders[1]	☐ Individual farms	☐ Plantations
Total number of agricultural producers supplying sustainable biomass**			
Total agricultural production area of all producers supplying sustainable biomass (in ha)**	☐ 1 – 500 ☐ 500 – 5,000 ☐ 5,000 – 20,000 ☐ > 20,000	☐ 1 – 500 ☐ 500 – 5,000 ☐ 5,000 – 20,000 ☐ > 20,000	☐ 1 – 500 ☐ 500 – 5,000 ☐ 5,000 – 20,000 ☐ > 20,000
Countries of smallholders, farms and plantations covered by certification**			
Supplying Farm(s) controlled by European Cross Compliance**	Yes ☐ No ☐ Note: If supplying farms were controlled by European Cross Compliance (CC) only ISCC Principle 1 was verified at the audit. ISCC Principles 2 – 6 are covered by the Cross Compliance controls.		
Information on volumes supplied by agricultural producers or points of origin (in mt per raw material)***	(To be provided on a voluntary basis as this may be commercially sensitive information. For agricultural producers of oil palm fresh fruit bunches this information is compulsory)		

GHG option applied for outgoing sustainable material (Mandatory for ISCC EU and ISCC DE. Multiple options possible)	☒ Total default value	☒ Disaggregated default value
	☒ Actual value	☐ NUTS2 value or "NUTS2-equivalent" value
	☐ Voluntary add-on "GHG Emissions" was not applied (only relevant for ISCC PLUS)	

* Applicable for physical input and output. Not applicable for material which is only traded on a "paper" basis

** Applicable for certification of First Gathering Points, Central Offices (farms/ plantations), Central Offices (independent smallholders) and individual certified farms/plantations

*** Applicable for certification of First Gathering Points, Central Offices and Collecting Points

[1] Smallholders are farmers growing a cash crop alongside other subsistence crops on areas usually smaller than 50 ha. The smallholding farm generally provides the main source of income for the family owning the land, and the family usually conducts most of the labour

[2] "NUTS2-equivalent" values: GHG values for cultivation in a "NUTS2-equivalent" region of a country outside the European Union (values are implemented by the European Commission)

3.5 Summary of Audit Results

Audit results per chapter of the ISCC Audit Procedures:		
Chapter	Number of mandatory improvement measures (for main and sample audits)	Number of voluntary improvement measures (for main and sample audits)
Management System		
Traceability		
Mass Balance		
Physical Segregation		
GHG		
Farms / Plantations:		
ISCC Principle 1	Violations of ISCC Principle 1 are critical non-conformities and cannot be subject to corrective measures	
ISCC Principle 2		
ISCC Principle 3		
ISCC Principle 4		
ISCC Principle 5		
ISCC Principle 6		
Point of origin		
Status of mandatory improvement measures	☒ Implemented	☐ Not implemented **Note: Under ISCC all non-conformities with mandatory requirements must be implemented before a certificate can be issued**
Status of voluntary improvement measures	☒ Fully implemented	☐ Partially implemented
	☐ Not (yet) implemented	☐ No voluntary improvement measures defined
Remarks, observations of best practices and suggestions for voluntary improvement relevant for ISCC audit		

3.6 Description of Scopes

This chapter contains a short description of the scopes that can be certified under ISCC. Please see the current ISCC System Documents as available on the ISCC website for a full description of the scopes and their specific certification requirements.

Farm/ Plantation

Farms or plantations according to this standard are agricultural operations where crops are cultivated sustainably, or where agricultural crop residues from sustainable cultivation occur. A farm or plantation is either defined as distinct legal entity which has control regarding compliance with the ISCC requirements. The audit of a farm or plantation must always cover the entire land (agricultural land, pasture, forest, any other land) of the farm or plantation, including any owned, leased or rented land. Farms or plantations have three options to be covered under ISCC certification: as part of a group of farms/plantations delivering to a First Gathering Point, as part of an independent group of farms/plantations organised under a Central Office, or through individual certification.

Biomass produced on land that is in compliance with the ISCC Principles 1 to 6 is considered to be sustainable:

1. Protection of land with high biodiversity value or high carbon stock
2. Environmentally responsible production to protect soil, water and air
3. Safe working conditions
4. Compliance with human and labour rights and responsible community relations
5. Compliance with land rights and international treaties
6. Good management practices and continuous improvement

The The sustainability criteria are divided into ‘immediate requirements’, ‘short-term requirements, ‘mid-term requirements’ and ‘best practice requirements’.

For a successful audit all immediate requirements have to be fulfilled. The short-term and mid-term requirements have to be implemented as part of a continuous improvement process over a specified period of 3 years and 5 years respectively. Additionally, farms or plantations can choose to implement the best practice requirements. For farms within EU Member States that have fully implemented Cross Compliances only Principle 1 has to be checked during the audit. For countries that have ratified the core ILO Standard Conventions, it may be assumed that the social requirements (ISCC Principle 4) are fulfilled. However, the verification is subject to the auditor’s risk assessment.

FFarms or plantations do not need to operate a mass balance system or quantity bookkeeping in the case of physical segregation. However, for plausibility checks, chain of custody requirements include the documentation of origin and the verification that the yield per hectare times field size in hectare is in line with the related quantity of crops stored and delivered as either sustainable

or non-sustainable. If farms/plantations calculate individual GHG emissions the GHG calculations have to be included in the audit.

Point of Origin

Points of origin (PoO) for waste or processing residues are operations where the waste or residue either occurs or is generated. In case of agricultural crop residues, the PoO is a farm/plantation. For other types of waste or residues further categories of PoO are distinguished: business and companies (e.g. restaurants, food processors), private households, community (municipal collection and land fill sites and public containers. PoOs provide a signed self-declaration to the certified collecting point. A sample of PoO generating on average more than 10 metric tons per month of a specific waste or residue (or more than 120 metric tons per year) must be audited in the scope of the audit of the collecting point. PoOs may obtain an individual or group certification on a voluntary basis.
The audit includes an assessment of the materials and the verification of the traceability as well as GHG requirements.

Central Office

A central office is the representative body of at least one group of homogeneous farms/plantations or points of origin that are certified as an independent group of agricultural producers or point of origins respectively. The central office is responsible for the group management, i.e. the implementation of the internal management system, the compliance with the ISCC requirements of the individual members of the group, and for carrying out the internal audits of the group members. Each group member has to provide a signed a self-declaration/-self-assessment form to the central office before the first delivery of sustainable material. The certificate is issued for the central office based on a successful audit. The central office is responsible for the determination of the greenhouse gas emissions of the group, if applicable. The central office has to keep a quantity bookkeeping system on the basis of the outgoing Sustainability Declarations..

First Gathering Point

First gathering points (FGP) are economic operators that receive or buy the sustainable crops or agricultural crop residues directly from the farms or plantations. FGPs have a contractual relationship with the supplying farms or plantations for the delivery of crops or agricultural crop residues and receive a signed self-declaration/ self-assessment form from each farm or plantation before the first delivery of the sustainable biomass. They have to conduct internal audits at their supplying farms or plantations. An important characteristic of a FGP is the task of determining and documenting the incoming biomass according to its origin, quality, amount, and greenhouse gas emissions for cultivation. A FGP is responsible for the correct determination of the GHG emissions for the incoming biomass. FGPs are audited regarding the requirements of the management system, traceability, chain of custody and greenhouse gas emissions. A sample of all farms or plantations that have signed a self-declaration is subject to an audit.

Collecting Point

The collecting points of waste and residues are economic operators that collect or receive waste and residue materials directly from the points of origin. Collecting points either sell, distribute or process the collected waste and residues. Collecting points are responsible for the correct declaration and documentation of the types and amounts of collected materials. Collection points can conduct mechanical filtration or sedimentation (e.g. of used cooking oil with the goal of removing contaminants such as bones, cutlery, etc. or to reduce the water content of the used cooking oil). Collecting points have to receive a signed self-declaration from each point of origin to receive material as sustainable. They will be audited regarding their management system, traceability, chain of custody and GHG requirements.

A sample of (not individually certified) points of origin generating on average more than 10 metric tons per month of a specific waste or residue (or more than 120 metric tons per year) must be audited in the framework of the audit of the collecting point.

Economic operators that collect waste and residues only on behalf of a collecting point are regarded as dependent collecting points and do not need to be certified individually but have to be audited on a sample basis in the scope of the audit of the collecting point. The same applies for storage facilities that only act on demand of the collecting point. A sample of such storage facilities has to be audited in the scope of the certification of the collecting point.

Processing unit

Processing units are facilities that convert input materials by changing their physical and/or chemical properties. Processing units can be oil mills, sugar mills, refineries, biodiesel, ethanol plants, biogas and biomethane plants, liquefaction (LNG) plants, HVO plants, energy producers (i.e. installations generating electricity, heating or cooling from liquid, gaseous or solid biobased fuels) and others. Collection points or storage facilities conducting a mechanical filtration or sedimentation are not regarded as processing units. Facilities that only blend biofuels and bioliquids, such as ETBE or MTBE plants, are not regarded as processing units either. The audit of a processing unit covers the relevant requirements of their management system, traceability, chain of custody and GHG emissions.

MTBE and ETBE plants

MTBE and ETBE plants receive biomethanol or bioethanol which are already considered final products. From those input materials together with fossil inputs the plants produce MTBE or ETBE. MTBE and ETBE plants are not considered conversion units but they require individual certification. Group certification and sampling is not allowed. They will be audited regarding, traceability and chain of custody (mass balance) requirements.

Traders and Storage Facilities, Logistic Centres

Traders and storage facilities are economic operators that trade and/ or store sustainable materials. Storage facilities include warehouses, silos, tanks etc. A storage facility stores and/or transfers the sustainable material on behalf of the owner of the sustainable material. If a storage facility is also trading sustainable material, it has to be additionally certified as trader.

All traders and storage facilities trading or storing sustainable materials must be covered by certification. For storage facilities three options can be applied: individual certification as a storage facility (warehouse), certification as part of a group under a Logistic Centre, or covered by certification of a third party (e.g. First Gathering Point, Collecting Point, processing unit, trader with storage).

A logistics centre is an economic operator that operates and manages a group of storage facilities under a single legal entity at different geographical sites but with a corporate management system.

Traders, independent storage facilities and Logistic Centres receive a certificate upon a successful audit. Trader and storage facilities are audited regarding their management system, traceability and chain of custody requirements. For the certification of a third party with storage facilities and logistics centres, a sample of all storage facilities has to be audited. The requirements regarding the traceability and chain of custody apply for every storage facility, i.e. a separate quantity bookkeeping calculation has to be kept for every storage facility. The certified party using a storage facility is responsible for keeping a separate quantity bookkeeping for each storage facility.

Final Product Refinement

Final Product Refinement is a scope under ISCC PLUS which describes economic operators after converters, that conduct the final manufacturing steps, such as blowing or forming from a preform (if the process does not use a preform, the scope processing unit is necessary), cutting, labelling, assembling, printing, sealing and filling. Converters which turn polymer material into plastic products may not be certified under the Final Product Refinement scope. Final Product Refinement sites must be covered by certification and are audited based on, among other things, their management system, correctness of conversion factors, mass balance calculations and fulfilment of traceability requirements