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) during 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.

The report is published on the ISCC website together with information on the ISCC certificate. The report is a tool to further enhance and support the transparency of sustainability certification under ISCC. 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 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 layout of this report is provided by ISCC to enable a harmonised approach and to foster the comparability of different reports. The CB is responsible for correctness of the information in this document. The template of this Summary Audit Report was compiled in a multi-stakeholder process in the framework of a working group of members of the ISCC Association (ISCC e.V.). The Summary Audit Report has to be provided for all types of ISCC certified System User.

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1 About ISCC

ISCC – International Sustainability and Carbon Certification – is a globally leading certification system for sustainability, traceability and greenhouse gas emission savings. ISCC aims to facilitate and improve the environmental, social and economic aspects of sustainability in biomass value chains and its applications. A multi-stakeholder dialogue is the basis for the development and continuous improvement of the ISCC system.
ISCC is a multi-feedstock system that can be used for all types of biomass (crops) as well as for waste and residues and other materials (e.g. renewable feedstocks of non-biological origin). The system offers certification for all elements of the supply chain from agriculture or point of origin up the end user. ISCC certification can be applied for all markets, including bioenergy, food, feed and chemical/technical applications (e.g. bioplastics or cosmetics).
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 biofuels 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 certification body	SGS Germany
Description and additional information: (e.g. relevant recognitions or accreditations, authorities responsible for recognition, accreditation, surveillance and/ or monitoring)	
CB E-Mail	sustainability.emstek@sgs.com
CB WebSite	www.sgs.com

3 System User and Audit Process

3.1 ISCC System User (Operational Site Registered for Certification)

Company Name	Agriva JSC		
Street	Gen. Skobelev	Street No	1
ZIP/ Postal code	9300	City	Dobrich
Country	Bulgaria	BG	
Contact details of relevant department	agriva_prima@agriva.bg Mrs. Petramka Grigorova		
Date of the audit	28.06.2018		
Certification system audited	ISCC EU ☒	ISCC PLUS ☐	ISCC DE ☐
Chain of custody option applied	Mass Balance ☒	Physical segregation ☐	
Year of first ISCC certification	2014		
Other sustainability certification system(s) used*	☐ yes ☒ no		
Certificate number			
Start date of validity			
End date of validity			

Scope certified	Farm/ Plantation ☐	First Gathering Point ☒	Central Office (POC) ☐	Central Office (FAC) ☐
	Point of Origin ☐	Collecting Point ☐	Warehouse ☐	ETBE Plant ☐ MTBE Plant ☐
	Logistic Centre ☐	Trader with storage ☐	Trader ☒	Processing Unit ☐

Specify the Type of Processing Unit:	☐ Biogas Plant	☐ Biomethane Plant	☐ Biodiesel Plant	☐ Ethanol Plant
	☐ HVO Plant	☐ Crushing Plant	☐ Methanol Plant	☐ Melting Plant
	☐ Oil Mill	☐ Pulp Mill	☐ Refinery	☐ Sugar Mill
	☐ Treatment Plant (waste/residues)		☐ Other	☐ Co-Processing

Add-ons applied (if applicable)	No add-ons applied ☐	Environmental Management and Biodiversity ☐	Classified Chemicals ☐	SAI Gold ☐
	GHG Emissions ☐	Consumables ☐	Non-GMO for Food and Feed ☐	Non-GMO for Technical Markets ☐

* Only systems with comparable scope have to be listed

3.2 CB Audit Team

Name of Lead auditor	Nadezhda Lyubenova
Name(s) of further auditors of the team	N/A
Name of GHG expert*	N/A
Date of issuance of this report	08.08.2018

* Only relevant if individual GHG calculation is applied

3.3 Risk Assessment

Result of the risk assessment: Overall risk level applied during the audit	Regular ☒	Medium ☐	High ☐
Major risk indicator(s) identified	approximity to no - go - areas, accesibility to documentation	Indicate the relevant risk factor(s) (general risk indicators, particular risk indicator for farms/plantations and/or for waste and residues according to ISCC System Document 204 "Audit Requirements and Risk Management" (e.g. proximity to and/or overlapping	
Tools used to determine risk factor	WDPA		
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	Farms/ Plantations ☒	Points of Origin	Storage Facilities ☒	Dependent Collecting Points

Risk level applied for sampling	Farms/ Plantations	Regular ☒	Medium ☐	High ☐
	Points of Origin	Regular ☐	Medium ☐	High ☐
	Storage Facilities	Regular ☒	Medium ☐	High ☐
	Dependent Collecting Points	Regular ☐	Medium ☐	High ☐

Total number(s) of operations relevant for calculating the sample size	Farms/ Plantations	5
	Points of Origin	
	Storage Facilities	1
	Dependent Collecting Points	

Number(s) of audits based on sampling	Farms/ Plantations	3
	Points of Origin	
	Storage Facilities	1
	Dependent Collecting Points	

3.4 Summary of Activities

Type(s) of sustainable input material covered during the audit*	rapeseed / canola, wheat, sunflower, corn / maize
Amount of sustainable input material (in mt)*	(To be provided on a voluntary basis as this may be commercially sensitive information)
Raw materials with country of origin	rapeseed / canola, wheat, sunflower, corn / maize - origin Bulgaria
Type(s) of sustainable output material covered during the audit *	rapeseed / canola, wheat, sunflower, corn / maize

Supply base: Agricultural production areas covered by certification (in ha)**
(Please indicate the size for all applicable types of agricultural operations)

Smallholders [1]	☐ 1 – 500	☐ 500 – 5.000	☐ 5.000 – 20.000	☐ > 20.000
Individual farms	☐ 1 – 500	☒ 500 – 5.000	☐ 5.000 – 20.000	☐ > 20.000
Plantations	☐ 1 – 500	☐ 500 – 5.000	☐ 5.000 – 20.000	☐ > 20.000

Supply base: Countries of farms/ plantations covered by certification**

Bulgaria	Bulgaria	

* 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 and individual certified farms/plantations

[1] Smallholders are farmers growing a cash crop alongside other subsistence crops on areas usually smaller than 39 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

Information on volumes supplied by supply base (in mt per raw material)***

First Gathering Point / Central Office (FAC)

Incoming sustainable biomass **	Amount per biomass (in mt) **

** (To be provided on a voluntary basis as this may be commercially sensitive information)

Collecting Point / Central Office (POC)

List of materials received as sustainable (incoming): **	Amount per incoming sustainable material (in mt) **

** (To be provided on a voluntary basis as this may be commercially sensitive information)

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

Supplying Farm(s) controlled by European Cross Compliance**	◉ yes ○ no			
Type of GHG emission value(s) applied (Multiple options possible)	☐	Total default value(s)	☒	Disaggregated default value
	☐	Actual value(s)	☒	NUTS value(s)

3.5 Summary of Audit Results

Note: Under ISCC all non-conformities with mandatory requirements must be solved before a certificate can be issued	
Total number of ISCC requirements assessed during audit (as per ISCC audit procedure)	109
Total number of improvement measures	
Audit results per chapter of the ISCC Audit Procedures:	

Chapter	Number of ISCC requirements assessed	Number of mandantory improvement measures	Number on voluntary improvement measures
Management System	26		
Traceability	12		
Mass Balance	6		
Physical segregation	0		
GHG	3		
Farms/ Plantations			
ISCC Principle 1*	27		
ISCC Principle 2**	0		
ISCC Principle 3**	0		
ISCC Principle 4**	0		
ISCC Principle 5**	0		
ISCC Principle 6**	0		
Point of origin	0		

Status of mandatory improvement measures	☒ Implemented	☐ Not implemented
Status of voluntary improvement measures	☒ Fully implemented ☐ Not (yet) implemented	☐ Partially implemented ☐ No voluntary improvement measures defined
Remarks, observations of best practices and suggestions for voluntary improvement		

* Violations of ISCC Principle 1 are critical non-conformities and cannot be subject to corrective measures

** If supplying farms are controlled by European Cross Compliance (CC) the fields can be marked with 0 (zero).

3.6 Description of Scopes

This chapter contains a description of the scopes that were subject to the audit. (Note: ISCC will develop a technical solution so that the auditor can choose the text boxes with the description of the relevant scope(s).)

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 or as an organisation managing an agricultural operation, and having 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 group of supplier 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, labour and land rights
5. Compliance with laws and international treaties
6. Good management practices and continuous improvement

The sustainability criteria are divided in major and minor musts. For a successful audit all major musts and at least 60% of all minor musts have to be fulfilled. The criteria of principle 1 are all major musts. 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.

Farms or plantations do not need to operate a mass balance system or quantity bookkeeping in the case of physical segregation. However, 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 (plausibility check). If

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 or plantations that are certified as an independent group of agricultural producers. A group is regarded as homogeneous if all the farms or plantations are located in the same area, and are similar in their size, cultivated crops and production processes. 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 biomass. The certificate is issued for the central office based on a successful audit. A sample of the group members is subject to an on-site audit. The central office is responsible for the determination of the greenhouse gas emissions of the group. 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, and is responsible for verifying whether specific options to state greenhouse gas emissions (e.g. disaggregated default value for cultivation or NUTS2 values) can be applied. 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. At least one farm or plantation has to be audited in the scope of the certification of a FGP.

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. Collecting points have to receive a signed self-declaration from each point of origin to receive material as sustainable. Collecting points receive a certificate upon a successful audit. 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, refineries, biodiesel, ethanol plants and others. Collection points or storage facilities conducting a 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) are not regarded as processing units. This applies, if both the raw materials and the materials after the mechanical treatment can be classified and declared with identical waste codes. Facilities that only blend biofuels and bioliquids, such as ETBE or MTBE plants, are not regarded as processing units either. Group certification or sampling is not allowed for processing units and blending facilities. The audit of a processing unit covers the relevant requirements of their management system, traceability, chain of custody and GHG emissions.

MTBE or 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.

Trader and Storage Facilities, Logistic Centres

Traders and storage facilities are economic operators that trade and/ or store sustainable materials (raw materials, intermediate products or final products). Storage facilities include warehouses, silos, tanks etc. 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. A storage facility can be the owner of the sustainable material or store or transfer the sustainable material on behalf of the owner.

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).

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 logistics centre or the certified third party using a storage facility is responsible for keeping a separate quantity bookkeeping for each storage facility.

If a trader uses storage facilities that are individually certified or certified as part of a logistic centre, these storage facilities do not have to be included in the sample.