

Audit-Report

United Caps Valframbert
Valframbert - France
ISCC-Reg-10560
Scope: Processing Unit

00 - Basic Data

00 - Certification Body

00.00.001	Name of Certification Body	SGS Germany
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01 - Operational Unit

00.01.001	Company Name	United Caps Valframbert
00.01.002	Street	Rue Marc Chagall
00.01.003	Street Number	/
00.01.004	Postal Code	61250
00.01.005	Place	Valframbert
00.01.006	Country	France
00.01.007	Geo Coordinates: Latitude in decimal degrees (according to WG S84 coordinate system)	0.11881
00.01.008	Geo Coordinates: Longitude in decimal degrees (according to WG S84 coordinate system)	48.45770
00.01.009	ISCC System	ISCC PLUS
00.01.010	ISCC Contact Person 1: Salutation	M.
00.01.011	ISCC Contact Person 1: Last Name	RAAB
00.01.012	ISCC Contact Person 1: First Name	Didier
00.01.013	ISCC Contact Person 1: Phone	03 84 87 02 16
00.01.014	ISCC Contact Person 1: E-Mail	didier.raab@unitedcaps.com
00.01.015	Is there a second ISCC contact person in the company?	yes
00.01.016	ISCC Contact Person 2: Salutation	M.
00.01.017	ISCC Contact Person 2: Last Name	GRESIK
00.01.018	ISCC Contact Person 2: First Name	Jean Baptiste
00.01.019	ISCC Contact Person 2: Phone	idem
00.01.020	ISCC Contact Person 2: E-Mail	jeanbaptiste.gresik@unitedcaps.com
00.01.021	Contact details (e.g. email, phone) of relevant department within the company	idem
00.01.022	Type of Operation/ Scope to be audited	Processing Unit
00.01.025	Voluntary Add-ons (if applicable)	No add-ons applied
00.01.026	ISCC Registration Number	ISCC-Reg-10560
00.01.027	Recertification	yes
00.01.028	Year of initial ISCC certification	2021

00.01.030	Total annual turnover of the legal entity to be certified in Euro, including sustainable and non-sustainable material (robust and up-to-date evidence must be available to the auditor for the turnover confirmation). The exact turnover must be indicated (appropriate rounding possible). In case of a newly established legal entity, an estimated turnover shall be indicated. If the exact turnover is not disclosed, 0 (zero) shall be entered. In such cases ISCC will charge the fees based on the highest fee classification.	8 070 000 €
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Finding: Eight millions and seventy thousands euros
Annual turnover 2024

00.01.031	Which certification scope(s) were dropped compared to the previous certification period?	Not applicable
00.01.033	Is the invoicing contact the same as the company contact details above?	yes
00.01.047	Indicate the time period for the reporting of materials declared as sustainable within the last certification period (basis for quantity-dependent fees calculation and invoicing, please see guidance for clarification).	01.04.2024 - 31.03.2025

02 - Audit Specific Data

00.02.001	Name of lead auditor	Stéphane MARTIN
00.02.002	Name(s) of further auditors of the team	none
00.02.003	Place of the audit	On-site
00.02.004	Date of the audit	02.07.2025 - 02.07.2025
00.02.005	Duration of the on-site audit, or duration of video call in case of remote audits (in hours, in digits) (split by duration spent on-site and remotely, where relevant)	
	Time of audit spent on-site 6 hours	
00.02.006	Name(s) of company representative(s) present during the audit	M. Jean-Baptiste Gresik Mme Mathilde Loret M. Cyril Peillat M. Clément Ardiet
00.02.007	Is the operational unit using relevant service providers or sub-contractors?	no
00.02.024	Sustainable input material(s) (according to the ISCC lists of materials)	
	01: PP - bio 02: PP - bio-circular 03: PP - circular 04: Polyethylene (PE) - bio 05: Polyethylene (PE) - bio-circular 06: Polyethylene (PE) - circular	
00.02.025	Total amount of sustainable input material (in mt)	22 mt

00.02.026	Raw materials with country of origin: 01: PP - - not applicable - 02: PE - - not applicable -	
00.02.027	Sustainable output material(s) (according to the ISCC lists of materials) 01: Packaging - bio 02: Packaging - bio-circular 03: Packaging - circular	
00.02.028	Is material claimed as "ISCC Compliant"?	yes
00.02.029	Are other sustainability certification system(s) with comparable scopes used?	no
00.02.031	Assurance level of the audit	Reasonable assurance
00.02.032	Overall risk level applied during the audit (risk level regarding documentation and sampling)	Regular (risk level 1.0)
00.02.033	Specify major risk indicator(s) that were identified for the audit	No major risks identified
00.02.034	Tools and information sources used to determine risk factor	On line check of documentation interview of personal visit of the factory
00.02.035	Risk level applied regarding a flawed documentation of the operational unit (i.e. risk level for traceability).	Regular (risk level 1.0)
00.02.036	Please indicate how the ISCC criteria to determine the risk-level (in accordance with ISCC Risk Assessment requirements) have been applied, with regard to a flawed documentation of the audited operational unit (i.e. risk level for traceability) as indicated in the guidance in the applicable ISCC System Documents.	Complete traceability on ERP System
00.02.037	Chain of Custody option applied	Mass balance
00.02.039	Are electronic traceability databases (e.g. Nabisy) used?	no
00.02.040	Are waste or residues or waste or residue-based products handled, or processed, or sold and claimed under ISCC?	Waste or residues
00.02.041	If waste/residue-based raw materials or products are handled, processed or stored under ISCC PLUS, please specify the raw material category.	Circular
00.02.043	Are internal (on-site) or external (different address) storage facilities (e.g. warehouses, tank terminals, etc.) used to store sustainable material?	yes: internal storage facilities

00.02.052	Did the auditor apply the tool of cross-checking the accuracy of sustainability claims in the framework of the audit? See ISCC EU Document 201 "System Basics" chapter 4.2.2 for further information.	no
00.02.053	In case 'circular' materials are included, please indicate the type of feedstock	Unspecified / mixed
00.02.054	In case 'circular' materials are included, please indicate the type of recycling operation	Chemical recycling
00.02.056	Is Ocean-Bound Plastic (OBP) to be certified?	no
00.02.079	Does the system user deliver biomass and biofuels to Japan?	no

05 - Processing Units

00.05.001	Specify the Type of Processing Unit	Converter
00.05.002	Is the processing unit contracted by the feedstock owner under a tolling agreement?	no
00.05.004	Indicate the production capacity per year for all main products (sustainable and non-sustainable). Please indicate the production capacity for liquid and solid products in metric tons per year and for gaseous products in m3 per year.	
	Converter 2200 mt	
00.05.011	Specify the material (feedstock specific) to be produced in the next certification period (e.g. biodiesel (soybean))	
	No. - Input Material - Output Material GHG option - Processing emission - Total emission - GHG emission saving	
	01: PE - Packaging not applicable - 0 kg CO2eq per dry-ton - 0 g CO2eq/MJ - 0 %	
	02: PP - Packaging not applicable - 0 kg CO2eq per dry-ton - 0 g CO2eq/MJ - 0 %	
00.05.013	Incoming and outgoing material declared as sustainable under ISCC since the previous certification audit:	
	No. - Material incoming - Amount incoming Material outgoing - Amount outgoing - Raw material category	
	01: PP - 0 mt Packaging 0 mt - circular	
	02: PE - 22 mt Packaging 29 mt - circular	
00.05.015	Total amount of outgoing material declared as sustainable under ISCC PLUS during the indicated period.	
	29 mt Twenty nine metric tons -	
00.05.024	In case of mass balancing: Specify the mass balancing approach used to determine the bio-content in the product	Mass determination
00.05.025	Options for Attribution (respective outputs shall be listed):	Attribution to one specific output
00.05.026	Is the Processing Unit handling certified CO2?	no

00.05.028	Is oxygen or nitrogen from ambient air a reactant in the production process?	no
00.05.029	Is material received from a certified limited risk distributor (LRD)?	no
00.05.030	Is the pre-consumer material recycled internally or externally?	internally recycled
00.05.031	Where is the pre-consumer material originating from?	both
00.05.033	In case 'circular' materials are handled: are sufficient measures and processes in place to evaluate how plastic waste will be recycled? Chemical Recycling should be applied where if mechanical recycling is not technically feasible, economically viable, leads to low-quality products or has a higher negative environmental impact.	yes

01 - Management System

01 - General Requirements

Number	Question/Finding	Conformity
01.01.001	Is the management system appropriate with respect to type, complexity and volume of the operations and takes risk factors into account?	
	Plant is member of United Caps group, composed of nine factories around the world.	yes
	Valfranbert is "attached" to United Caps Massia : Valfranbert belongs to and operates under the name of UC Messia.	
	The plant manufactures both standard and customised caps and closures for industry segments such as food liquid/beverages, dry foods etc.	
	The teams managing the certification are shared between the two sites	
	The ISCC PLUS material is physically received at the site of UC Messia, and then the ISCC PLUS credits are virtually transferred from UC Messia to Valframbert.	
	The ISCC PLUS production-orders are carried out in Valframbert, and shipped out to customers from Valframbert.	
	All the other ISCC responsibilities are however steered from UC Messia, in regards to QMS, traceability and mass balance.	
	Others certifications are in place :	
	* Certificate ISO 14001:2015 n°44 104 24360041-001 valid until 10/1/2028	
	* HACCP System : BRC Global Standard for Packaging and Packaging Materials. Certification with LNE. Valid til Nov 2024.	
	189 procedures listed in the QMS	
	Access made difficult following a cyberattack suffered in April 2025	

01.01.002	Have ISCC relevant information and documents been distributed to the competent employees, storage facilities and service providers, subcontractors, customers and other relevant parties?	Documents can be found on Sharepoint and are also shared within the UC Group. Master file « Pilotage QUALITÉ » listing the 189 existing procedures Access made difficult following a cyberattack suffered in April 2025, but every document has been presented	yes
01.01.003	Have employees been appointed who are responsible for the implementation, verification, development and updating of the ISCC requirements at all critical control points?	Didier Raab is responsible for ISCC Plus certification . Seen the organisational chart as of 2/7/2025 (on sharepoint)	yes
01.01.004	Did trainings take place appropriate to the needs of the employees at critical control points?	No external training about ISCC in 2024 nor 2025. Internal training for Mrs Véronique Crot on 25/1/2025 M. Raab is kept informed of ISCC updates by newsletters.	yes
01.01.005	Has an internal audit/inspection/risk assessment regarding the implementation of all relevant ISCC requirements taken place, i.e. focussing on the internal processes on the risk of non-conformity with ISCC requirements (relevant service providers and subcontractors have to be taken into account)?	Internal audit : 5/12/2024	yes
01.01.006	If required, have corrective and/or preventive measures been established?	No NC during internal audit	yes
01.01.007	Was the internal audit report reviewed by the organization's management?	"Revue de direction de l'année 2024"	yes
01.01.008	Are the internal processes documented appropriately?	Checked in HACCP chart, updated on 27/7/2024	yes
01.01.009	Are sufficient procedure descriptions with respect to sustainability requirements available for all critical control points?	CCP's are defined in operation . Procedures / SOP available for CCP's.	yes
01.01.010	Is the technical equipment and infrastructure available and in operation for the critical control points?	Procedure : « SU PRO002 – Fichier Suivi instruments » Only internal verifications, non need of external service providers. Production Balance n° ID 96009 ("Coloriste", raw material / recipe mixing), 600 Kg, last control 5 Avril 2025 Machine JS09 for Capsule Ricoré 7 G Allegée Full continuous production, 24 hrs 5 days a week, 12 injection machines; 30 people (25 in production 5 admin people) 1400 pcs / carton, 18 cartons / Pallet, ==> 25 200 pcs / pallet	yes

01.01.011	Are all necessary documents, records, reports, information and data according to the applicable ISCC System Documents available and accessible (please see list under Evidence/Documents)?	
	Document access issue difficult during the audit following the cyber attack. However, all of the requested documents have been presented	yes
	- Kbis for "UNITED CAPS MESSIA", issued to plant with Valframbert address. Valframbert SIRET n°64615036700019 - Arrêté préfectoral, issued by Préfète de L'Orne, SG/SCI/Pole Environnement NOR / 1122-19-20020, April 2019 as well as Arrêté n° 1122-22-20-036 dated May 2022 The installation holds two times "Déclaration" status and one time "Enregistrement" - Plant layout plan available : " Plan du Site Atelier Valframbert " 06-24	
01.01.012	Are all necessary documents, records, reports, information and data according to ISCC System Documents kept for at least five years or longer if required by the relevant national authority?	
	All documents kept for five years	yes
01.01.013	Did the risk assessment regarding a flawed documentation of the audited site take place based on the documents, reports, information and data according to the ISCC System Documents as well as the certification history?	
	Regular risk: the required documents are well managed, up to date, complete and accessible	yes
01.01.015	Is it ensured that no hopping between certification schemes is performed with the intention to cover or conceal violations of other certification schemes?	
	Continuous certification	yes
01.01.016	Is it ensured that the operational unit is not suspended or excluded by another certification system at the date of the audit?	
	No evidence company being blacklisted	yes
01.01.017	Are documents and information treated as confidential and is it ensured that they are not made accessible to third parties?	
		yes
01.01.022	Are the current ISCC Terms of Use available?	
	ISCC Terms of use, as of 10 march 2023 signed by Didier Raab on 2/5/2023	yes
01.01.023	Is a signed statement from an eligible and high-level member of the staff available confirming awareness that multiple accounting is not allowed?	
	Document "Gestion comptable ISCC Plus - Etat comptable multiple" signed by Didier Raab on 2/5/2023	yes
01.01.024	Are the relevant personnel aware of the ISCC System Updates and that they must consider the content and initiate necessary action upon request?	
	M. Raab receives ISCC updates and newsletter Good communication in the team.	yes
01.01.025	Applicable for audits conducted with reasonable assurance: Are risk control measures established for all critical control points to mitigate risks for relevant ISCC requirements (i.e. to reduce the probability and/or negative consequences associated with the respective risk)?	
	Risk assessment in place. - creatino of internal Email alerts based on status change of material	yes

01.01.026	Applicable for audits conducted with reasonable assurance: Are the internal processes and risk control measures adequately designed to address the respective risks?	
	Update of procedure and mass balance control to ensure mass balance could never be negative	yes
01.01.027	Applicable for audits conducted with reasonable assurance: Have the internal processes and control measures been effectively implemented?	
	Update of procedure and mass balance control to ensure mass balance could never be negative	yes
01.01.028	Does the system user comply with the laws, ordinances, directives and ratified treaties, for the country that the certified site(s) is(are) located/operate in, for waste disposal and treatment, air, water and soil emissions/pollutions?	
	In France, any industrial or agricultural operation likely to create risks, cause pollution or nuisance, in particular for the safety and health of local residents is considered as a classified facility. This is an ICPE (Installation Classified for the Protection of the Environment.) site, as classified by local authority. Respect to operating permit or "Arrêté préfectoral" Regular inspections by DREAL (Direction régionale de l'environnement, de l'aménagement et du logement) Normandie	yes
01.01.029	Are the ISCC certified raw materials processed/handled without leading to any type of additional emissions, pollutions and/or health hazards?	
	No "additional" emissions, pollutions and/or health hazards caused by ISCC certified raw materials (PE, PP), because the ISCC polymers are mass-balance-attributed only and identical to non-ISCC polymers	yes

02 - Traceability

01 - General Requirements

Number	Question/Finding	Conformity
02.01.001	Is it ensured that the list of suppliers and recipients of sustainable materials contains relevant information?	
	One supplier : United Caps Messia One recipient : NesFrance S.A. (Nestlé)	yes
02.01.002	Does the information and quantities from weighbridge tickets, delivery notes, sustainability declarations or proofs of sustainability of the incoming and outgoing sustainable material match with the information from the bookkeeping system of the company?	
	Use of ERP Microsoft Dynamics AX	yes
	ISCC products identified by a special codification : 02 as last two numbers	
	Two articles * article CM1000NBN001I02 : Cap 100 7 G Ricoré brun-ISCC * article CM1000NBU001I02 : Capsule 99m Ricoré 7G Nestlé bleu – ISCC	

02.01.003	Are the quantities of the incoming and outgoing deliveries of sustainable 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 III or ISCC Compliance or CORSIA compliance, type of chain of custody)?	
	ISCC certified raw material is received at UC Messina and transferred to UC Valframbert. Use of conventionnal raw material in processing.	yes
	Reception of 22,78 mt dated 11/7/2024 of HPDE from Dow Europe GmBh (certificate ISCC-PLUS-Cert-DE100-06491123) to UC Messina - Batch n°F33206F01V - SD n°SD_F332_116223945_20	
02.01.004	Are all deliveries of incoming sustainable material covered by a valid certificate of the supplier?	
	Dow Europe GmBh (certificate ISCC-PLUS-Cert-DE100-06491123)	yes
02.01.006	Do the delivery notes, sustainability declarations or proofs of sustainability for incoming and outgoing sustainable material comply with the ISCC requirements and is the information consistent with information in the bookkeeping system?	
	Inbound:	yes
	Credit transfer from UC Messina	
	No SD issued between Messina and Valframbert, and no invoice because it is legally the same company.	
	Credit transfert shown in mass balance (column J)	
	Outbound :	
	Every product is linked to a production order, shipping bound and a Sustainability Declaration.	
	= = =	
	Production order n°500859 dated 2 to 3 april 2025 related to commande n°SO00783-PFM for Nestlé France	
	Article : CM1000NBU001I02 - Cap 100 7 G Ricoré Bleu ISCC - 252 000 pièces	
	Raw material :	
	* LLDPE - Batch n°3721085 - incoming bound dated 10/3/25 for 22,64 tons from Versalis	
	* Masterbatch - BU310 A (colorant) Batch n° E2405945-1	
	* Slip additive - AD26 - Batch n° 6412226 (analysis certificate seen)	
	Production of batch n°050859	
	Seen the production cheet and self monitoring (diameter : 99,64 cms / weight : 7,04 g)	
	1 400 cap per carton / 18 carton per pallet ==> 25 200 caps per pallet	
	Production of 10 pallets	
	Expedition : 2 bons	
	Delivery bound n°DN0926632 dated 3 april 2025 for 5 pallets (126 000 caps)	
	Delivery bound n°DN094164 dated 1 july 2025 for 4 pallets (100 800 caps)	
	Stock : 1 pallet (25 200 caps) : seen in warehouse	

02.01.007	Is it ensured that incoming and outgoing deliveries of sustainable material are covered by the validity period of the operational units' certificate?	
	Continuous certification	yes
02.01.008	Is it ensured that for one batch of sustainable material not more than one sustainability declaration or proof of sustainability was issued?	
	No evidence of double accounting	yes
02.01.017	Do the incoming and outgoing ISCC sustainability declarations or proofs of sustainability contain the claim that the material is "ISCC Compliant"?	
	Seen on SD generated in 2025	yes
02.01.018	Is it ensured that ISCC related logos and claims are correctly applied by the System User?	
	No use of logos and claims by UC.	yes
02.01.019	For cases in which final buyers do not require a sustainability declaration (e.g. retail), is there sufficient evidence to verify outgoing amounts of sustainable products sold and respective claims made?	
	Not applicable : no direct delivery to retailer	yes
02.01.024	Applicable for audits conducted with reasonable assurance: Is it ensured that sufficient data has been gathered and investigated during the audit to obtain a reasonable level of assurance regarding traceability requirements?	
	Check of Q1 and Q2 2025 documentation and production	yes

06 - Processing Unit - Additional Requirements

Number	Question/Finding	Conformity
02.06.001	Does the periodic production report or another relevant reporting contain the necessary information?	
	Production orders seen on ERP (AX) and in mass balance template Link between ERP and mass balance	yes
02.06.003	Is the processing unit able to actually process the feedstocks as indicated on the incoming sustainability declarations?	
		yes
02.06.004	For pre-consumer material: Is the "ISCC Flow chart to determine whether the ISCC w/r process can be applied" used?	
	Not applicable Converter only, handling mass-balance-attributed PE or PP. W/R eligibility and assessment is not part of certification scope here.	yes

07 - Co-processing - Additional Requirements

Number	Question/Finding	Conformity
02.07.009	In case that the bio-content is determined through efficiency/losses of a process, is it ensured that the calculation has been performed correctly?	
	Not applicable	yes

03 - Mass Balance

01 - General Requirements

Number	Question/Finding	Conformity
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03.01.001	Is it ensured that all relevant documentation is available and accessible for the verification of the mass balance?	Mass balance shared with UC Messina. The people managing the mass balance at both sites are the same The sales of sustainable products were seen on ERP AX : match with mass balance. Every sale is linked to a production order, invoice and SD	yes
03.01.002	Is it ensured that a timeframe of maximum three months is kept for the mass balance period (for all economic operators except producers and first gathering points of agricultural or forest biomass)?	Standard calendar quarters (3 months).	yes
03.01.005	Are there no gaps between the mass balance periods?	No gap between mass balance	yes
03.01.006	Are the start and end dates of the mass balance periods clearly documented?	1st january - 31 march 1st april - 30 june 1st july - 30 september 1st october - 31 december	yes
03.01.007	Are the mass balances kept strictly site specific?	Mass balance specific to UC Valframbert	yes
03.01.008	Were the mass balances calculated correctly?	Quarter 3 - 2024 Initial credit : 14 156 kg Incoming credit : 22 788 kg Production sold under ISSC : 6 547 kg Final credit : 30 396 kg Only 30% of the raw material volume considered as sustainable, following an asking of the client : Nestlé	yes
03.01.012	Was the credit for sustainable material that may be transferred into the next mass balance period calculated correctly?	Credit is always positive and equal or inferior to the real stock	yes
03.01.015	Is the quantity of output material declared as sustainable since the previous audit available and consistent?	Available and consistent Ordered volume for 2024 and 2025 for Nestlé are compliant in regard to 2023 orders	yes
03.01.016	Was the credit transfer between different sites done correctly (only applicable for processing units and storage facilities)?	Correctly done. Requirements for inter-organisational transfers are all fulfilled.	yes
03.01.018	Is it ensured that different raw material categories are kept separately in the mass balance?	Only circular category	yes

03.01.019	Is it ensured that the mass balance enables sustainability characteristics to be identified and uniquely assigned to individual (incoming and outgoing) batches?	Only circular category	yes
03.01.025	Is it ensured that sustainable material was physically received at the site for which the mass balance is kept?	Done in UC Messia site (certified under ISCC)	yes
03.01.026	Is it ensured that no multiple accounting of sustainable material occurs (i.e. selling incoming sustainable material more than once with the same sustainability characteristics)?	No evidence of double claiming	yes
03.01.027	Is it ensured that no credit transfer from ISCC PLUS to ISCC EU mass balances has been done?	No use of ISCC EU scope	yes
03.01.028	If sustainable material is downgraded: Is the downgrade done correctly?	No downgrading	
03.01.029	Is the equivalence of "ISCC Compliant" input and output stated?	Seen in SD	yes
03.01.031	Applicable for audits conducted with reasonable assurance: Is it ensured that sufficient data has been gathered and investigated during the audit to obtain a reasonable level of assurance regarding mass balance requirements?	Check of all reception of credit and production and shipment of two quarters (six months)	yes

02 - Processing Unit - Additional Requirements

Number	Question/Finding	Conformity
03.02.001	Is the conversion factor calculated correctly for all types of sustainable material processed? Average resin scraps from production for the whole plant (all production-orders): 3.40 % For ISCC production-orders alone, the scraps loss is around 3%. Taking into account iSCC's rules on scraps, conversion factor (CF) of 100% applies Presence of their own regrinding machine on-site Recycling company for scraps: Paprec plastiques	yes
03.02.002	If mass determination has been used, was the procedure described in the "Guidance" used to determine the sustainable share?	yes
03.02.007	Has the determination of the conversion factor been calculated correctly? CF = 1	yes
03.02.008	Has the sustainable share been applied correctly during daily operations? The %claim for the caps or closures is 30% ISCC compliant. This number is specified from Nestlé France side.	yes
03.02.009	Has the respective conversion factor been applied correctly to calculate the quantity/amount of outgoing products? Verified on Mass Balance	yes

03.02.011	Has the calculated sustainable share been correctly attributed to the different outputs of the unit?	
	Only one output : plastic caps / closures	yes
03.02.012	Have the requirements for additives been applied correctly?	
	Recipe for Nestlé caps (brown or blue): * LLDPE: 6.8738 g (97,5%) * Masterbatch: 0.1058 g (1,5%) * Additive slip agent: 0.0705 g (1%) ==> the additive and masterbatch are within the allowable range of 3%.	yes
03.02.013	In case a consumption factor was applied, has it been calculated correctly?	
	Not applicable not a multistep reaction network (chemical park).	yes
03.02.014	Has the respective conversion factor been taken into account for each outgoing product?	
	Application of conversion factor of 1	yes
03.02.017	In case a conversion factor (CF) was calculated for a product group, has it been calculated correctly?	
	No product group	yes
03.02.018	Is it ensured that sustainability credits are attributed products and co-products according to the limitations of attribution/determination?	
		yes
03.02.019	Is it ensured that the production capacity and the produced amounts of sustainable and non-sustainable material are plausible?	
	Plausible	yes

Client (Place, Date, Signature)
By signing the Client confirms that the
ISCC terms of use are accepted

Auditor (Place, Date, Signature)

GHG Auditor/Expert (Place, Date, Signature)
(in case of individual calculation)