

# Audit-Report

Dublin Products Ltd  
Dunlavin - Ireland  
ISCC-Reg-3998  
Scope: Point of Origin

## 00 - Basic Data

### 00 - Certification Body

00.00.001	Name of Certification Body	ASG cert GmbH
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### 01 - Operational Unit

00.01.001	Company Name	Dublin Products Ltd
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00.01.002	Street	Tornant Lower
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00.01.003	Street Number	N/A
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00.01.004	Postal Code	W91 W8PA
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00.01.005	Place	Dunlavin
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00.01.006	Country	Ireland
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00.01.007	Geo Coordinates: Latitude in decimal degrees	53.053276
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00.01.008	Geo Coordinates: Longitude in decimal degrees	-6.710785
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00.01.009	ISCC System	ISCC EU
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00.01.010	ISCC Contact Person: Salutation	Ms.
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00.01.011	ISCC Contact Person: Last Name	Whelan
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00.01.012	ISCC Contact Person: First Name	Antoinette
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00.01.013	ISCC Contact Person: Phone	+353 87 6793588
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00.01.014	ISCC Contact Person: E-Mail	antoinette.whelan@dublinproducts.ie
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00.01.015	Contact details (e.g. email, phone) of relevant department within the company	antoinette.whelan@dublinproducts.ie
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00.01.016	Type of Operation/ Scope to be audited	Point of Origin
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00.01.017	Is the operational unit certified individually or audited as a part of a sample?	Individually certified
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00.01.018	ISCC Registration Number	ISCC-Reg-3998
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00.01.019	Recertification	yes
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00.01.020	Year of initial ISCC certification	2014
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00.01.021	Is the date of the previous audit on / after September 1st, 2022?	yes
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00.01.022	Total annual turnover of the registered legal entity to be certified in Euro (robust and up-to-date evidence must be available to the auditor for the confirmation). The exact turnover must be indicated (appropriate rounding possible). If the exact turnover is not disclosed ISCC will charge the fees based on the highest fee classification.*	32470977 €
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00.01.023	Which certification scope(s) were dropped compared to the previous certification period?	Not applicable
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00.01.024	Please provide us with your National Trade Register Identifier. This is a requirement in order to uniquely identify an economic operator in the Union Database	IE_VAT_9Z49758R
00.01.025	Is the invoicing contact the same as the company contact details above?	yes
00.01.039	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).	01.12.2022 - 30.11.2023

## 02 - Audit Specific Data

00.02.001	Name of lead auditor	Juan López-Jamar
00.02.002	Name(s) of further auditors of the team	N/A
00.02.003	Place of the audit	On-site
00.02.004	Date of the audit	04.12.2023
00.02.005	Duration of the on-site Audit or duration of video call in case of remote audits (in hours, in digits)	6 hours
00.02.006	Name(s) of company representative(s) present during the audit	Antoinette Whelan
00.02.007	Is the operational unit using relevant service providers or sub-contractors?	no
00.02.014	Sustainable output material(s) (according to the ISCC lists of materials)	Animal fats from rendering (category 1) Animal fats from rendering (category 3)
00.02.015	Is material claimed as "ISCC Compliant"?* ISCC PLUS: Claim "ISCC Compliant" is mandatory to indicate that entire upstream supply chain is covered by ISCC certification.	yes
00.02.016	Are other sustainability certification system(s) with comparable scopes used? For ISCC EU in particular those systems which are recognised under RED II are relevant. For ISCC PLUS in addition traceability databases for biogas/biomethane trading (e.g. Vertogas (NL), Green Gas (UK)), for wood-based feedstocks (e.g. PEFC, FSC) and other voluntary schemes for circular and/or bio-based industrial applications like e.g. RSPO are relevant.	no
00.02.018	Overall risk level applied during the audit (risk level Regular (risk level 1.0) regarding documentation and sampling)	

00.02.019	Specify major risk indicator(s) that were identified for the audit (in accordance with ISCC Risk Assessment requirements – ISCC EU Document 204 “Risk Management”) and with regard to the (non-exhaustive) list of risks as provided in ISCC EU Document 204 “Risk Management”*	Type of material (Animal fats from rendering), Mass balance, traceability.
00.02.020	Tools and information sources used to determine risk factor	Documentation review, interview to relevant staff.
00.02.021	Risk level applied regarding a flawed documentation of the operational unit (i.e. risk level for traceability).	Regular (risk level 1.0)
00.02.022	Please indicate how the ISCC criteria to determine the risk-level (in accordance with ISCC Risk Assessment requirements – ISCC EU Document 204 “Risk Management”) 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 ISCC EU Document 204 “Risk Management”	All the requested information and documents were duly provided before and during the audit. Next to that, the company is audited by the Irish Department of Agriculture, which control all the incoming and outgoing material. This Department has an office next to the company boundary site dedicated to inspect every incoming and outgoing batch of material.
00.02.023	Chain of Custody option applied	Mass balance
00.02.024	Are electronic traceability databases (e.g. Nabisy) used?	no
00.02.026	Are waste or residues or waste or residue-based products handled, or processed, or sold and claimed under ISCC?	Waste or residues
00.02.028	Are both waste or residues or waste and virgin vegetable oils (e.g. rapeseed oil, palm oil) collected, stored, processed or sold by the economic operator?	no
00.02.029	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
00.02.038	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.	yes

#### 04 - Point of Origin Requirements

00.04.001	Category of Point of Origin	Company or Business (e.g. restaurants, industrial operations)
00.04.002	If the Point of Origin is a company or business, please specify the type of operation (e.g. restaurant, animal rendering plant, oil refinery, industrial operations, etc.)	The company receives waste from slaughterhouses and separate the oily parts (animal fats) from the bone meal. Conversion rate from the raw material to the final product (animal fat) is around 20-25%.

00.04.003	What type of waste or residue is produced by the point of origin?	Animal fats from rendering (category 1), Animal fats from rendering (category 3). For the last audit period (01.12.2022-30.11.2023) all animal fats have been delivered as category 1.
00.04.004	What GHG option is used for the outgoing sustainable material? (multiple choice possible)	Actual GHG value (Zero emissions as it is a point of origin of a residue). Transport distance indicated in the sustainability declarations
00.04.005	Information on outgoing materials claimed as sustainable under ISCC during previous certification period:  01: Animal fats from rendering (category 1) 19451 mt 02: Animal fats from rendering (category 3) 0 mt	
00.04.006	Total amount of outgoing material declared as sustainable under ISCC EU during the indicated period.  19451 mt Nineteen thousand four hundred and fifty one metric tons. -	
00.04.008	Is the PoO capturing CO2?	no

## 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?  Management system ruled through the document "Quality & Sustainability Operating Manual" (Rev. 01, 11.05.2023), approved by Martin Byrne, Plant Manager. ISCC related procedures are correctly defined in the manual, including all relevant and applicable requirements (organizational chart, process flowchart, responsibilities, documentation requirements, etc.). However, the traceability procedure does not describe how the sustainability declarations are generated.	no
01.01.002	Have relevant information and documents been distributed to the competent employees, storage facilities and service providers, subcontractors, customers and other relevant parties?  According to the Quality & Sustainability Operating Manual (chapter 5.2.2 Competence, Awareness, Training, Confidentiality), Dublin Products ensures that its personnel are aware of the requirement to treat documents and information confidentially and not made accessible to third parties. All relevant documents are maintained and up to date by the Environmental Coordinator (Antoinette Whelan).	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?  The Environmental Manager (Ms. Antoinette Whelan) is the ISCC responsible person at Dublin Products, according to chapter 4.5.2 (Management Representative) of the Quality & Sustainability Operating Manual. Ms. Whelan is in charge of ensuring that the Business Management System requirements are established, implemented and maintained in accordance with the Standards and regulations of ISCC.	yes

01.01.004	Did trainings take place appropriate to the needs of the employees at critical control points?	Employees in the company performing relevant tasks for the ISCC implementation are well trained (e.g. accountant department, environmental manager). Ms. Whelan is fully aware about the ISCC standard and receives and stores the ISCC update newsletters. There is a training plan for 2023 (approved on 10.01.2023) and it states that staff will be briefed on updates from ISCC through their newsletters. No new employees during the last certification period and thus there was no need to conduct another training	yes
01.01.005	Has an internal audit/inspection/assessment regarding the implementation of all relevant ISCC requirements taken place (relevant service providers and subcontractors have to be taken into account)?	Last Internal audit was carried out on 13.11.2023 by Antoinette Whelan, following the ISCC EU audit procedure for points of origin.	yes
01.01.006	If required, have corrective and/or preventive measures been established?	No non-compliances were detected in the last internal audit.	yes
01.01.007	Was the internal audit report reviewed by the organization's management?	Internal audit report was checked and reviewed by the manager Mr. Martini Byrne on 13.01.2023.	yes
01.01.008	Are the internal processes documented appropriately?	Internal processes are well documented and stored in both digital and in hard copies, through the Management Handbook and related documents (processing procedures, production records, delivery documents). Documents were duly provided to the auditor upon request.	yes
01.01.009	Are sufficient procedure descriptions with respect to sustainability requirements available for all critical control points?	Sustainability procedures are well described in the Quality & Sustainability Operating Manual" (Rev. 01, 11.05.2023), approved by Martin Byrne, Plant Manager.	yes
01.01.010	Is the technical equipment and infrastructure available and in operation for the critical control points?	Technical equipment and infrastructure are good enough to perform company activities. Plant layout was available. Tallow Category 1 and Category 3 are stored and managed in different areas inside the plant. There are two weigh bridges (one for Category 1 and one for Category 3) and they are externally calibrated every two years: - Weighbridge Cat. 1 (serial number T10110832). Certificate of Conformity issued on 03.10.2022 by the company NSAI Legal Metrology. - Weighbridge Cat. 3 (serial number T06110635). Certificate of Conformity issued on 03.10.2022 by the company NSAI Legal Metrology.	yes
01.01.011	Are all necessary documents, records, reports, information and data according to ISCC EU Document 203 "Traceability and Chain of Custody" available and accessible (please see list under Evidence/Documents)?	All requested documents were duly provided before and during the audit.	yes
01.01.012	Are all necessary documents, records, reports, information and data according to ISCC EU Document 203 "Traceability and Chain of Custody" kept for at least five years?	Records are maintained for 10 years, according to chapter 4.2.4 (Control of Quality Records) of the Quality & Sustainability Operating Manual.	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 ISCC Document 203 "Traceability and Chain of Custody" as well as the certification history?	Regular risk applied, as all information was duly provided before and during the audit. No indication of flawed documentation. In addition, the company is closely controlled by the Irish Department of Agriculture, which controls every incoming and outgoing batch of biomass. The Irish Department of Agriculture has a special office next to the company boundary site dedicated to inspect every incoming and outgoing batch of material.	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?	No hopping between certification schemes. The company has been ISCC certified by ASG since 2014 without any gap period.	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 (ISCC EU: certification systems recognised under RED II)?	The company is not blacklisted by another certification system.	yes
01.01.017	Are documents and information treated as confidential and is it ensured that they not made accessible to third parties?	According to chapter 6.2.2 (Competence, Awareness, Training, Confidentiality) of the Management Handbook, Dublin Products Ltd ensures that its personnel are aware of the requirement to treat documents and information confidentially and not made accessible to third parties.	yes
01.01.018	Did the system user submit to ISCC the reporting template as provided by ISCC on the amounts of sustainable raw materials and/or final biofuels certified in the previous calendar year? (Note: Only applicable for Farms/Plantations, Points of Origin, First Gathering Points, Central Offices, Collecting Points and Processing Units, producing final biofuel. This reporting is part of a report that ISCC must send annually to the European Commission. See ISCC EU Document 102 "Governance" for further information)	The reporting template for calendar year 2022 was submitted to ISCC and the company received official confirmation email from ISCC on 14.02.2023 (anstee@iscc-system.org).	yes
01.01.019	Is it ensured that the reporting template contained complete and truthful information? (Note: Only applicable for Farms/Plantations, Points of Origin, First Gathering Points, Central Offices, Collecting Points and Processing Units, producing final biofuel.)	Amounts reported matched with the information from the reporting system.	yes
01.01.020	Are the current ISCC terms of use available and signed?	ISCC terms of use (current version from 10.03.2023) were available and signed by Ms. Antoinette Whelan on 13.11.2023.	yes
01.01.021	Is a signed statement from an eligible and high-level member of the staff available confirming awareness that multiple accounting is not allowed?	No multiple accounting is possible as the company only holds one sustainability certification scheme (ISCC EU). The current ISCC Terms of Use (10.03.2023) includes a clause (10.3.2) stating that serious infringement of the standard occurs "if the System User is certified according to more than one recognised certification system and registers the same quantity of sustainable biomass or other products in two different mass balances ("double accounting") and, in both cases, sells or forwards them as being sustainable". ISCC terms of use (current version from 10.03.2023) were available and signed by Ms. Antoinette Whelan on 13.11.2023.	yes

## 06 - Point of Origin

## 01 - General Requirements Point of Origin

Number	Question/Finding	Conformity
06.01.001	Is it ensured that the material is eligible for certification as waste or residue raw material under ISCC?  Materials are included in the ISCC list of eligible materials: Animal fats from rendering (category 1), Animal fats from rendering (category 3). The materials are classified as a waste/residue en Ireland, according to the ISCC list of eligible materials (version 27.11.2023).	yes
06.01.002	Is it ensured that the material that is being claimed as waste or residue by the point of origin meets the respective definition of "waste" or "residue" at the point of origin?  Materials are classified as a waste/residue en Ireland, according to the ISCC list of eligible materials (version 27.11.2023): Animal fats from rendering (category 1), Animal fats from rendering (category 3).	yes
06.01.003	Is it ensured that the material is not produced or generated deliberately or intentionally contaminated or modified?  The company receives waste from slaughter houses and they separate in animal fat and bone meal. Conversion rate was about 22% for the last certification period (89.670 mt of raw material and 19.451 mt of animal fats delivered). No intentional or deliberated generation of the animal fat.	yes
06.01.004	Is it ensured that the material is classified/declared correctly and truly?  The Irish Department of Agriculture checks each incoming and outgoing truck to ensure that the materials are waste from slaterhouses (incoming) or animal fat/tallow (outgoing) with the referred category (1 or 3). Information about the material transported is correctly included in the delivery notes.	yes
06.01.006	Is it ensured, that there is no indication or evidence for non-conformity or fraud?  There was no evidence of fraud during the audit or in the past. The close control from the government in regards to the type of materials which Dublin Products handles is such that it is very unlikely to commit any fraud.	yes

## 02 - Requirements for company/business, including Palm Oil Mills generating PKS and EFB, Public/communal collection centre

Number	Question/Finding	Conformity
06.02.001	Are relevant documents or evidence available that demonstrate compliance with the ISCC requirements?  All relevant documents were available, such as weigh bridge tickets, delivery notes, invoices, sustainability declarations.	yes
06.02.003	Is the amount of input material (raw materials) documented and does it correspond to the amount of output (waste/residue) material?  The company receives waste from slaughter houses and they separate in animal fat and bone meal. Conversion rate was about 22% for the last certification period (89.670 mt of raw material and 19.451 mt of animal fats delivered). No intentional or deliberated generation of the animal fat.	yes
06.02.004	Does the company or business deal with used cooking oil (UCO)?  Not applicable (not use of UCO).	yes
06.02.009	Is it ensured, that the oil has actually been used to cook food for human consumption and that no "virgin" oil is declared or sold as UCO?  Not applicable (not use of UCO).	yes

06.02.010	Is it ensured that an unusually short usage of vegetable fats and oils (e.g. in order to declare these fats and oils as used cooking oil) does not take place?	
	Not applicable (not use of UCO).	yes

## 05 - Traceability

Number	Question/Finding	Conformity
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06.05.001	Is ensured that the list of recipients of sustainable materials contains relevant information?	
	There was two recipients of ISCC material during the last audit period 01.12.2022-30.11.2023: - Green Biofuels Ireland Ltd. (current certificate number: EU-ISCC-Cert-DE119-10001401). - Neste Walco Ltd. (current certificate number: EU-ISCC-Cert-NL220-2229921005). All deliveries through Neste Walco Ltd. go to Green Biofuel Ireland Ltd. (Neste acts just as a pure trader).	yes

06.05.002	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 reporting system of the company?	
	Incoming of raw material and outgoing deliveries in paper form were checked and cross checked with the amounts stated in the digital incoming and outgoing bookkeeping system and found to match. Quantities were successfully cross-checked with the information stated in the mass balance.	yes

06.05.003	Are the quantities of the incoming and outgoing deliveries of sustainable material consistent with the amounts stated in the contracts related to those deliveries?	
	For the period 01.12.2022-30.11.2023 the company received 89.670 metric tons of raw material and delivered 19.451 mt of animal fat category 1. Delivery notes, agreements with suppliers and with recipient of the material are in place. The company keeps records from all incoming and outgoing deliveries. Information was available and consistent.	yes

06.05.004	Do the delivery notes or sustainability declarations for outgoing sustainable material comply with the ISCC requirements? Is the information consistent with information in the reporting system? Indicate uniquely under "Findings" which delivery notes, sustainability declarations or proofs of sustainability have been verified during the audit (e.g. statement of unique document number and date).	
	Delivery notes and sustainability declarations were consistent and complied with ISCC 204 traceability requirements.	yes
	Outgoing sustainability declarations for January, February, March, April and July 2023 were checked:	
	- Sustainability declaration number #1 9942-10004 (01.02.2023). Amount: 1064,5 mt Animal fats from rendering Category 1. Recipient: Green Biofuels Ireland.	
	- Sustainability declaration number #2 9942-10004 (01.02.2023). Amount: 633,92 mt Animal fats from rendering Category 1. Recipient: Neste Walco Ltd.	
	- Sustainability declaration number #1 10005-10063 (01.03.2023). Amount: 644,16 mt Animal fats from rendering Category 1. Recipient: Green Biofuels Ireland.	
	- Sustainability declaration number #2 10005-10063 (28.02.2023). Amount: 789,14 mt Animal fats from rendering Category 1. Recipient: Neste Walco Ltd.	
	- Sustainability declaration number #1 10064-10122 (01.04.2023). Amount: 524,96 mt Animal fats from rendering Category 1. Recipient: Green Biofuels Ireland.	



- Sustainability declaration number #1 10064-10122 (01.04.2023). Amount: 936,02 mt  
Animal fats from rendering Category 1. Recipient: Neste Walco Ltd.

- Sustainability declaration number #1 10123-10174 (01.05.2023). Amount: 438,40 mt  
Animal fats from rendering Category 1. Recipient: Green Biofuels Ireland.

- Sustainability declaration number #2 10123-10174 (01.05.2023). Amount: 841,02 mt  
Animal fats from rendering Category 1. Recipient: Neste Walco Ltd.

- Sustainability declaration number #1 10310-10367 (01.08.2023). Amount: 776,68 mt  
Animal fats from rendering Category 1. Recipient: Green Biofuels Ireland.

- Sustainability declaration number #2 10310-10367 (01.08.2023). Amount: 676,38 mt  
Animal fats from rendering Category 1. Recipient: Neste Walco Ltd.

The sustainability declaration was linked to the delivery notes. There were around 50 to 60 deliveries of animal fats (in truck) per month, which were merged in one sustainability declaration. A monthly list of delivery notes was provided and random checks were done. The following ones were checked:

- DN 9950 (04.01.23). 24,66 mt. Weigh bridge ticket n° 518724.
- DN 9981 (20.01.23). 24,60 mt. Weigh bridge ticket n° 518794.
- DN 10000 (30.01.23). 24,32 mt. Weigh bridge ticket n° 518836.
- DN 10027 (13.02.23). 25,02 mt. Weigh bridge ticket n° 518812.
- DN 10052 (23.02.23). 24,98 mt. Weigh bridge ticket n° 518956.
- DN 10063 (28.02.23). 25,58 mt. Weigh bridge ticket n° 518986.
- DN 10075 (07.03.2023). 24,96 mt. Weigh bridge ticket n° 519017.
- DN 10081 (09.03.2023). 24,00 mt. Weigh bridge ticket n° 519032.
- DN 10082 (09.03.2023). 25,00 mt. Weigh bridge ticket n° 519033.
- DN 10083 (09.03.2023). 24,04 mt. Weigh bridge ticket n° 519035.
- DN 10101 (20.03.2023). 25,20 mt. Weigh bridge ticket n° 519080.
- DN 10102 (20.03.2023). 24,72 mt. Weigh bridge ticket n° 519081.
- DN 10103 (21.03.2023). 24,84 mt. Weigh bridge ticket n° 519082.
- DN 10123 (01.04.2023). 25,36 mt. Weigh bridge ticket n° 519139.
- DN 10124 (01.04.2023). 23,86 mt. Weigh bridge ticket n° 519140.
- DN 10157 (21.04.2023). 23,96 mt. Weigh bridge ticket n° 519221.
- DN 10158 (21.04.2023). 25,16 mt. Weigh bridge ticket n° 519223.

06.05.005	Is it ensured, that outgoing deliveries of sustainable material are covered by the validity period of the operational units' certificate?	yes
	The company has been certified since 2014 without any gap period.	
06.05.006	Is it ensured, that for one batch of sustainable material not more that one sustainability declaration is issued?	yes
	No evidence of issuing more than one Sustainability declaration per batch of material.	
06.05.007	If sustainability declarations are issued or transferred within (electronic traceability databases) is ensured that the amounts in the database are backed with respective documentation?	yes
	Company does not use traceability databases.	

Number	Question	
01.01.001	Is the management system appropriate with respect to type, complexity and volume of the operations and takes risk factors into account?	
Finding	Management system ruled through the document "Quality & Sustainability Operating Manual" (Rev. 01, 11.05.2023), approved by Martin Byrne, Plant Manager. ISCC related procedures are correctly defined in the manual, including all relevant and applicable requirements (organizational chart, process flowchart, responsibilities, documentation requirements, etc.). However, the traceability procedure does not describe how the sustainability declarations are generated.	no
Action/ Measure	A new version of the "Quality & Sustainability Operating Manual" (Rev. 02, 12.12.2023), was provided on 20.12.2023, including a detailed description of the process to generate sustainability declarations.	Status implemented Implementation until 13.01.2024 Implementation date 22.12.2023

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

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Auditor (Place, Date, Signature)

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