ISCC Summary Audit Report

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.

Content

1 About ISCC

ISCC – International Sustainability and Carbon Certification – is a solution provider 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 comformity with strict requirements regarding ecological and social practices, greenhouse gas emissions savings and traceability of materials throughout the supply chain. ISCC certification is applicable for the bioeconomy and the circular enconomy anywhere in the world, in particular for food, feed, energy (fuels, electricity, heating and cooling) and industrial applications.

ISCC is an independent multi-stakeholder initiative that has been developed and is being continiously improved with the involvement of its stakeholders. The ISCC system is governed by the legally registered ISCC Association (ISCC e.V.). ISCC certifications are conducted by independent third-party Certification Bodies (CB) cooperating with ISCC.

2 Information on the Certification Body

Name of CB:	DIN CERTCO Gesellschaft für Konformitätsbewertung
Description and additional information: (e.g. relevant recognitions or accreditations, authorities responsible for recognition, accreditation, surveillance and/ or monitoring)	
CB email:	service-forst@dincertco.de
CB website:	www.dincertco.de

3   System User and Audit Process

3.1 ISCC System User (Operational Site Registered for Certification)

Company name	CRECIMIENTO ZHONG SHAN FOOTWEAR MATERIAL CO.,LTD.
Address	2nd Estate,Baishi Sanxiang 47 - 528463 Zhongshan City,Guangdong Province
Country	China

Geo coordinates [1]	Latitude	22.3511 N	Longitude	113.3586 E

Contact details of relevant department	Quality control
Date of the audit	21.05.2024
Place of audit if different from address stated above (Only applicable for traders)	On-site

Certification system(s) audited [2]	ISCC EU ☐	ISCC PLUS ☒	ISCC Japan FIT ☐

Chain of custody option applied	Mass Balance ☒	Physical Segregation ☐	Identity preserved (hard IP) ☐	Bulk Commodity (soft IP) ☐	Controlled Blending (only applicable under ISCC PLUS) ☐

Year of first ISCC certification	2022	
Other sustainability certification system(s) used [3]	Yes ☐	No ☒
Date of issuance of this Summary Audit Report	21.05.2024	

1. Information mandatory for individually certified farms and plantations

2. In their version applicable at the date of the audit (system documents are available at www.iscc-system.org)

3. Please only list systems with comparable scopes. For ISCC EU in particular those systems which are recognised under RED II are relevant and national schemes like the Italian National Scheme, Dutch Double Counting etc. This also includes documentation requirements from countries to fulfil sustainable fuels mandates (e.g. documentation for the Norwegian biofuel legislation). 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 or EuCertPlast are relevant.

Scope certified	☐ Farm/Plantation	☐ Forest Sourcing Area	☐ 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
	☐ MTBE Plant	☐ ETBE Plant	☐ Final Product Refinement (ISCC PLUS)	☒ Processing Unit: Please specify below

Type(s) of Processing Unit:	Converter		
Is the processing unit producing final Biofuels/bioliquids/biomass fuels?	Yes ☐	No ☒	
If yes, was the processing unit already in operation on or before 5 October 2015?	Yes ☐	No ☐	
Is the processing unit producing electricity, heating or cooling from biomass fuels?	Yes ☐	No ☒	
If yes, was the processing unit already in operation on or before 1 January 2021?	Yes ☐	No ☐	

Voluntary Add-ons (if applicable)	☒ No add-ons applied	☐ Food Security Standard (FSS)	☐ EN 15343	☐ Electricity and heat from biogas plants
	☐ GHG Emissions	☐ Consumables	☐ Non-GMO for Food and Feed	☐ Non-GMO for Technical Markets

3.2 CB Audit Team

Name of lead auditor:	Peter CHEN Yuanfeng
Name(s) of further auditors of the team	Janice Ji
Name of GHG expert [4]	NA

4. Only relevant if individual GHG calculation is applied

3.3 Risk Assessment

Result of the risk assessment	x Regular	☐ Medium	☐ High
Risk indicators taken into consideration for the risk assessment	no such major risks identified		
Tools and sources used to determine risk factor	document review,personnel interview,on site		
Risk level applied for traceability	x Regular	☐ Medium	☐ High

Sampling applied during the audit	☐ Yes		x No	

	☐ Smallholders, Farms/ Plantations x n.a.	☐ Points of Origin x n.a.	☐ Storage Facilities [5] x n.a.	☐ Dependent Collecting Points x n.a.	☐ Final Product Refinement (FPR) group certification [6] x n.a.
Scope(s) audited based on a sample					
Risk level applied for sampling	☐ Regular ☐ Medium ☐ High	☐ 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: Dependent Collecting Points: FPR group members:
Number(s) of audits based on sampling	Smallholders: Farms or Plantations: Points of Origin:	Storage Facilities: Dependent Collecting Points: FPR group members:

5. For ISCC EU: If certified collecting points and central offices for points of origin of waste and residues are using external storage facilities and/or dependent collecting points (only possible under the scope collecting point), the sampling of dependent collecting points and external storage facilities is not possible, i.e. all external sites have to be audited.

6. Only applicable for ISCC PLUS

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*	- not applicable -
Sustainable output material*	01: Polymer foam (Foam (polyurethane)) - bio; 02: Polymer foam (Foam (polyurethane)) - bio-circular; 03: Polymer foam (Foam (polyurethane)) - circular; 04: Polymer foam (Foam (polyurethane)) - bio; 05: Polymer foam (Foam (polyurethane)) - bio-circular; 06: Polymer foam (Foam (polyurethane)) - circular; 07: Polymer foam (Foam (polyurethane)) - bio; 08: Polymer foam (Foam (polyurethane)) - bio-circular; 09: Polymer foam (Fo[..]

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 producers supplying sustainable biomass**	☐ Smallholders [1]	☐ Individual farms	☐ Plantations
Total number of producers supplying sustainable biomass**			
Total 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 biomass 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)

List of sites covered by the certification	Optional information for first gathering points, collecting points, points of origin (individually certified) and traders with storage: list of sites under the scope of certification (name and address)
List of FPR activities	
List of outsourced FPR activities	

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 [2]	
	[X] Voluntary add-on "GHG Emissions" was not applied (only relevant for ISCC PLUS)			
GHG saving factors applied	☐ None	☐ e_{sca}	☐ e_{ccs}	☐ e_{ccr}

*   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 detected major non-conformities (for main and sample audits)	Number of detected minor non-conformities (for main and sample audits)
Management System		
Traceability		
Chain of Custody		
GHG		
Farms / Plantations or Forest Sourcing Areas		
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		
Implementation status of mandatory Corrective measures	[x] Corrected **Note: Under ISCC all non-conformities with mandatory requirements must be implemented before a certificate can be issued**	[ ] Not corrected
Status of voluntary improvement measures	[ ] Fully implemented [ ] Not (yet) implemented	[ ] Partially implemented [x] No voluntary improvement measures defined
Remarks, observations of best practices and recommendations relevant for ISCC audit	(To be provided on a voluntary basis)	