

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.

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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:	ASG cert GmbH
Description and additional information:	
(e.g. relevant recognitions or accreditations, authorities responsible for recognition, accreditation, surveillance and/ or monitoring)	
CB email:	koester@asg-cert.com
CB website:	www.asg-cert.com



3 System User and Audit Process

3.1 ISCC System User (Operational Site Registered for Certification)

Wilmar Trading Pte Ltd							
Biopolis Road 28 - 138568 Singapore							
Singapore							
Latitude	7	Longitude			103.791485		
28.05.202	4						
ISCC EU X		ISCC PLUS		ISCC Japan FIT			
Mass x Balance	Physical [Segregation	Identity preserved (hard IP)	_ k	Bulk Commod (soft IP)	lity		
2012							
Yes X No 🗌							
RSPO and INS							
21.06.2024							
	Singapore Latitude 28.05.202 ISCC EU [Mass x Balance 2012 Yes x RSPO and	Singapore Latitude 1.30076 28.05.2024 ISCC EU X Mass X Balance Physical Segregation 2012 Yes X RSPO and INS	Biopolis Road 28 - 138568 Singapor Singapore Latitude 1.300767 28.05.2024 ISCC EU X ISCC PLUS Mass X Physical Identity preserved (hard IP) 2012 Yes X RSPO and INS	Biopolis Road 28 - 138568 Singapore Singapore Latitude 1.300767 Lo 28.05.2024 ISCC EU X ISCC PLUS Mass X Physical Identity preserved (hard IP) 2012 Yes X No RSPO and INS	Biopolis Road 28 - 138568 Singapore Singapore Latitude 1.300767 Longitude 28.05.2024 ISCC EU X ISCC PLUS Mass X Physical Identity Bulk Preserved (hard IP) Commod (soft IP) 2012 Yes X No RSPO and INS	Biopolis Road 28 - 138568 Singapore Singapore Latitude 1.300767 Longitude 1 28.05.2024 ISCC EU X ISCC PLUS I	Biopolis Road 28 - 138568 Singapore Singapore Latitude 1.300767 Longitude 103.791485 28.05.2024 ISCC EU X ISCC PLUS ISCC Japan FIT Mass X Physical Segregation Preserved (hard IP) Signal (only application under ISCC Fig. 1) 2012 Yes X No RSPO and INS

^{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	X Trader with storage	Trader
	MTBE Plant	ETBE Plant	Final Product Refinement (ISCC PLUS)	Processing Unit: Please specify below
	Type(s) of Processing Unit:			
	Is the processing unit Biofuels/bioliquids/bio		Yes 🗌	No 🗌
	If yes, was the proces operation on or before		Yes 🗌	No 🗌
	Is the processing unit heating or cooling fro	t producing electricity, m biomass fuels?	Yes 🗌	No 🛽
	If yes, was the proces		Yes 🗌	No 🗌
Voluntary Add-ons	No add-ons applied	Food Security Standard (FSS)	EN 15343	Electricity and heat from biogas plants
(if applicable)	GHG Emissions	Consumables	Non-GMO for Food and Feed	Non-GMO for Technical Markets
3.2 CB Audit Tea	m			
Name of lead auditor:	Haeruddin Tahir			
Name(s) of further auditors of the team	-			

4. Only relevant if individual GHG calculation is applied

Haeruddin tahir

Name of GHG expert ⁴



3.3 Risk Assessment

Result of the risk assessment	x Regular		Medium		High			
Risk indicators taken into consideration for the risk assessment	There is no major risk identified material only paper trader.				e inco	ming a	and outg	oing sustainable
Tools and sources used to determine risk factor	Traceability record, mass balance record, legal permit of operation, external audit report of previous year, internal audit report, manager system documentation, etc.; The auditor declares his independence impartiality for this special audit				rt, management			
Risk level applied for traceability	X Regular			☐ Medium			High	
Sampling applied during the audit	☐Yes			X No				
Scope(s) audited based on a sample	Smallholders, Farms/ Plantations	Points of Origin		Storage Facilities ⁵		Depe Collect Points	s	Final Product Refinement (FPR) group certification ⁶
Risk level applied for sampling	Regular Medium High	Regu	ium		gular dium h	N	legular ledium	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:				Points:
Number(s) of audits based on sampling	Smallholders: Farms or Plantations: Points of Origin:			Storage Facilities: Dependent Collecting Points: FPR group members:				Points:

6. Only applicable for ISCC PLUS

^{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.



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*	Indonesia, Malaysia, Indonesia, Malaysia, Indonesia, Indonesia, Malaysia, Viet Nam, Indonesia, Malaysia, Indonesia, Indonesia				
Sustainable output material*	01: Refined oil - not applicable; 02: Used cooking oil (UCO) entirely of veg. origin - not applicable; 03: Biodiesel - not applicable; 04: Palm oil mill effluent (POME) oil - not applicable; 05: Soapstock acid oil contaminated with sulphur - not applicable; 06: Palm Fatty Acid Distillate (PFAD) - not applicable; 07: Spent bleaching earth oil - not applicable; 08: Fatty acids - not applicable				
Please indicate the type(s) of sustainable materials traded (applicable for the certification of traders only)	x Raw materials	Intermediate products	x 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 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 (individually certified) (name and address)	or first gathering points and traders with storag	, collecting points, poin e: list of sites under the	ts of origin	
List of FPR activities					
List of outsourced FPR activities					
GHG option applied for	🔟 Total default value		x Disaggregated default value		
outgoing sustainable material (Mandatory for ISCC EU	🗶 Actual value		NUTS2 value or "NUTS2-equivalent" value ²		
and ISCC DE. Multiple options possible)	Voluntary add-on "GHG Emissions" was not applied (only relevant for ISCC PLUS)				
GHG saving factors applied	☐ None	☐ e sca	eccs	Cccr	

^{*} 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

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 chapte	r 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 no corrective measures	on-conformities and cannot be subject to			
ISCC Principle 2					
ISCC Principle 3					
ISCC Principle 4					
ISCC Principle 5					
ISCC Principle 6					
Point of Origin					
Implementation status of mandatory	x Corrected	□ Not corrected			
Corrective measures	Note: Under ISCC all non-conformities with mandatory requirements must be implemented before a certificate can be issued				
Status of voluntary improvement	Fully implemented	☐ Partially implemented			
measures	Not (yet) implemented	No voluntary improvement measures defined			
Remarks, observations of best practices and recommendations relevant for ISCC audit	21.06.2024	d decision for certification done by mk			
	(To be provided on a voluntary basis)				