

Audit-Report

WM Renewable Energy
Opelika, Alabama - United States
ISCC-Reg-29716
Scope: Point of Origin Sample

00 - Basic Data

00 - Certification Body

00.00.001	Name of Certification Body	SCS Global Services
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01 - Operational Unit

00.01.001	Company Name	Salem Waste Disposal Center
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00.01.002	Street	Lee Road #183
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00.01.003	Street Number	4210
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00.01.004	Postal Code	36804
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00.01.005	Place	Opelika, Alabama
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00.01.006	Country	United States
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00.01.007	Geo Coordinates: Latitude in decimal degrees (according to WG S84 coordinate system)	32.653704
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00.01.008	Geo Coordinates: Longitude in decimal degrees (according to WG S84 coordinate system)	-85.259557
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00.01.022	ISCC System	ISCC EU
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00.01.023	Type of Operation/ Scope to be audited	Point of Origin Sample
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00.01.029	Voluntary Add-ons (if applicable)	No add-ons applied
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02 - Audit Specific Data

00.02.001	Qualification of the audit team No. - Name of the auditor - Qualification 01: Jonathon Polly - Lead Auditor 02: Jonathon Polly - GHG expert	
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00.02.002	Place of the audit	On-site
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00.02.003	Date of the audit	26.05.2026 - 26.05.2026
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00.02.004	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) 01: Time of audit spent on-site 1 hours 02: Time of audit spent remotely 6 hours	
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00.02.005	Name(s) of company representative(s) present during the audit	Andrew Ramsey, Mark Goldman
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00.02.033	Risk level applied regarding a flawed documentation of the operational unit (i.e. risk level for traceability).	Regular (risk level 1.0)
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00.02.034	Chain of Custody option applied	Mass balance
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00.02.035	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.	All risk factors outlined in section 3.2.1 of ISCC EU 204 were considered for this audit.
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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
00.02.042	Are both waste or residues and virgin vegetable oils (e.g. rapeseed oil, palm oil) collected, stored, processed or sold by the economic operator? This question refers also to virgin vegetable oils that are not certified under ISCC.	no

04 - Point of Origin Requirements

00.04.001	Category of Point of Origin	Landfill Operations
00.04.003	Has the auditor verified that the Operational unit is not included in the list of Points of Origin excluded from certification as published on the ISCC website?	yes
00.04.004	What type of waste or residue is produced by the point of origin?	Biogas from the decomposition of organic municipal solid waste
00.04.005	What GHG option is used for the outgoing sustainable material? (multiple choice possible)	Actual GHG value
00.04.012	Is the PoO capturing CO2?	no

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?	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? Biogas is produced naturally from the decomposition of the organic fraction of municipal solid waste in the landfill. It was formerly being flared and/or released into the atmosphere but is now being collected for further processing into biomethane.	yes
06.01.003	Is it ensured that the material is not produced or generated deliberately or intentionally contaminated or modified? The landfill produces biogas from the decomposition of the organic fraction of municipal solid waste. The biogas was formerly vented and flared but is now being collected by the system user and upgraded to biomethane for injection into the grid. Based on the nature of the operation, deliberate production, intentional contamination, or modification is highly unlikely.	yes
06.01.004	Is it ensured that the material is classified/declared correctly and truly?	yes
06.01.005	Do the quantities provided to or collected by the collecting point correspond with the quantities documented by the point of origin?	yes

06.01.006	Is it ensured, that there is no indication or evidence for non-conformity or fraud? No evidence of non-conformity or fraud.	yes
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02 - Requirements for company/business, including Palm Oil Mills generating PKS and EFB, Public/communal collection centre

Number	Question/Finding	Conformity
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03 - Requirements for Public containers

Number	Question/Finding	Conformity
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04 - Requirements for Palm Oil Mills (POM) generating POME oil, PPF oil and/or EFB oil

Number	Question/Finding	Conformity
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05 - Traceability

Number	Question/Finding	Conformity
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06.05.001	Is it ensured that the list of recipients of sustainable materials contains relevant information? There is only one recipient of the sustainable biogas being produced at this landfill, and that is the system user as collecting point.	yes
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06.05.002	Does the information and quantities from weighbridge tickets, delivery notes, sustainability declarations or proofs of sustainability of the outgoing sustainable material match with the information from the reporting system of the company? Initial audit, no ISCC transactions to date	yes
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06.05.003	Are the quantities of the outgoing deliveries of sustainable material consistent with the amounts stated in the contracts related to those deliveries? Initial audit, no ISCC transactions to date	yes
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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? Initial audit, no ISCC transactions to date	yes
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06.05.008	If sustainability declarations are issued or transferred within (electronic traceability databases) is ensured that the amounts in the database are backed with respective documentation? No electronic traceability databases are being used currently.	yes
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06.05.010	Are the data entries in the Union database accurate and consistent with the audited data? System user will register with the Union Database once the site is certified.	yes
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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)