

ISCC – International Sustainability and Carbon Certification

About this Summary Audit Report

All ISCC PLUS audits are conducted based on the applicable requirements, as laid down in the ISCC PLUS System Documents. The relevant ISCC PLUS requirements are also specified in audit procedures, which 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 ISCC PLUS Summary Audit Report to ISCC and the certified company. The ISCC PLUS Summary Audit Report is published on the ISCC website together with further information on the ISCC PLUS certificate. The report is a tool to further enhance the transparency of the ISCC PLUS certification. It provides an overview on relevant aspects and results of the audit of an ISCC-certified 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 PLUS audit shall be included in this ISCC PLUS 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 certified material is provided on a voluntary basis only. The ISCC PLUS Summary Audit Report has to be provided for all ISCC-certified System Users, 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 the 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 conformity 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 economy 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 continuously 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:	Control Union Certifications Germany GmbH (CUCG)
Description and additional information: (e.g. relevant recognitions or accreditations, authorities responsible for recognition, accreditation, surveillance and/or monitoring)	CUCG is a certification body accredited by DAkkS according to DIN EN ISO/IEC 17065:2013 as well as a validation and verification body accredited according to DIN EN ISO/IEC 17029:2020 and DIN EN ISO 14065:2022 and also recognized by German BLE to conduct audits for all scopes including verification of actual GHG calculation following Biokraft-NachV and BioSt-NachV.
CB email:	ISCC_REDcert@controlunion.com
CB website:	https://germany.controlunion.com/

3 System User and Audit Process

3.1 ISCC System User (Operational Site Registered for Certification)

Company name	Stepan Polska Sp. Z.o.o.			
Address	Urazka 8 a,b,c, - 56-120 Brzeg Dolny			
Country	Poland			
Geo coordinates ¹	Latitude	51.264274	Longitude	16.733357
Contact details of relevant department				
Date(s) of the audit	28.05.2026 - 28.05.2026			
Place of audit if different from address stated above (Only applicable for traders)	On-site			
Certification system audited ²	ISCC PLUS <input checked="" type="checkbox"/>			
Chain of custody option applied	Mass Balance <input checked="" type="checkbox"/>	Physical Segregation <input checked="" type="checkbox"/> Identity preserved (hard IP) <input checked="" type="checkbox"/> Bulk Commodity (soft IP) <input type="checkbox"/>		Controlled Blending <input type="checkbox"/>
Year of first ISCC certification	2024			
Other sustainability certification system(s) used ³	Yes <input checked="" type="checkbox"/>		No <input type="checkbox"/>	
	UL - recycled content			
Date of issuance of this Summary Audit Report	28.05.2026			

1. Information mandatory for individually certified Farms and Plantations

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

3. Please only list systems with comparable scopes like traceability databases for biogas/ biomethane trading (e.g. Vertogas (NL), Green Gas (UK)), national or international schemes, and other voluntary schemes for circular and/or bio-based materials/products like e.g. RSPO, RecyClass, PEFC, FSC.

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Scope certified	<input type="checkbox"/> Farm/Plantation	<input type="checkbox"/> Forest Sourcing Area	<input type="checkbox"/> First Gathering Point	<input type="checkbox"/> Central Office (Farms/Plantation)
	<input type="checkbox"/> Central Office (Independent Smallholders)	<input type="checkbox"/> Central Office (Points of Origin)	<input type="checkbox"/> Point of Origin	<input type="checkbox"/> Collecting Point
	<input type="checkbox"/> Warehouse	<input type="checkbox"/> Logistic Centre	<input checked="" type="checkbox"/> Trader with storage	<input type="checkbox"/> Trader
	<input type="checkbox"/> MTBE Plant	<input type="checkbox"/> ETBE Plant	<input type="checkbox"/> Final Product Refinement (ISCC PLUS)	<input checked="" type="checkbox"/> Processing Unit: Please specify below
	Type(s) of Processing Unit:	Speciality Chemical Plant		
	Is the Processing Unit producing electricity, heating or cooling from biomass fuels?		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Voluntary Add-ons (if applicable)	<input checked="" type="checkbox"/> No add-ons applied	<input type="checkbox"/> Food Security Standard (FSS)	<input type="checkbox"/> EN 15343	<input type="checkbox"/> Low ILUC risk
	<input type="checkbox"/> GHG Emissions	<input type="checkbox"/> EU Deforestation Regulation (EUDR)	<input type="checkbox"/> Non-GMO for Food and Feed	<input type="checkbox"/> Non-GMO for Technical Markets

3.2 CB Audit Team

Auditing team ^{4,5}	Lead Auditor - Reinhard Baumgartner
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4. A GHG Expert has only to be named if individual GHG calculation is applied.

5. A Waste and Residue Expert has only to be named if a waste and residue process is audited.

3.3 Risk Assessment

Please refer to the System Document *ISCC PLUS 204 - Risk Management* for the different aspects of risk assessment considered by the auditor, such as risk for traceability and documentation, risk for waste and residues (e.g. false claims or intentional production), risk for sampling.

Assurance level of the audit ⁶	<input type="checkbox"/> Limited assurance		<input checked="" type="checkbox"/> Reasonable assurance		
Result of the risk assessment	<input checked="" type="checkbox"/> Regular		<input type="checkbox"/> Medium		<input type="checkbox"/> High
Risk indicators taken into consideration for the risk assessment	no identified risk, company didn't processed any ISCC material, only trade				
Tools and sources used to determine risk factor	Interview, on-site visit, documentation				
Risk level applied for traceability	<input checked="" type="checkbox"/> Regular		<input type="checkbox"/> Medium		<input type="checkbox"/> High
Sampling applied during the audit	<input type="checkbox"/> Yes			<input checked="" type="checkbox"/> No	
Scope(s) audited based on a sample	<input type="checkbox"/> Small-holders, Farms/ Plantations, Forrest Sourcing Areas	<input type="checkbox"/> Points of Origin	<input type="checkbox"/> Storage Facilities	<input type="checkbox"/> Dependent Collecting Points	<input type="checkbox"/> Final Product Refinement (FPR) group certification
	<input checked="" type="checkbox"/> n.a.	<input checked="" type="checkbox"/> n.a.	<input checked="" type="checkbox"/> n.a.	<input checked="" type="checkbox"/> n.a.	<input checked="" type="checkbox"/> n.a.
Risk level applied for sampling	<input type="checkbox"/> Regular	<input type="checkbox"/> Regular	<input type="checkbox"/> Regular	<input type="checkbox"/> Regular	<input type="checkbox"/> Regular
	<input type="checkbox"/> Medium	<input type="checkbox"/> Medium	<input type="checkbox"/> Medium	<input type="checkbox"/> Medium	<input type="checkbox"/> Medium
	<input type="checkbox"/> High	<input type="checkbox"/> High	<input type="checkbox"/> High	<input type="checkbox"/> High	<input type="checkbox"/> High

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<p>Total number(s) of operations relevant for calculating the sample size</p>	<p>Smallholders: Farms or Plantations: Forest Sourcing Areas: Points of Origin: Storage Facilities: Dependent Collecting Points: FPR group members :</p>
<p>Number(s) of audits based on sampling</p>	<p>Smallholders: Farms or Plantations: Forest Sourcing Areas: Points of Origin: Storage Facilities: Dependent Collecting Points: FPR group members :</p>

6. As defined by ISAE 3000 (revised).

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List of FPR activities			
List of outsourced FPR activities			
GHG option applied for outgoing certified material <small>(Only applicable if GHG add-on is used)</small>	<input type="checkbox"/> Total default value	<input type="checkbox"/> Disaggregated default value	
	<input type="checkbox"/> Actual value	<input type="checkbox"/> NUTS2 value or “NUTS2-equivalent” value ¹¹	
	<input checked="" type="checkbox"/> Voluntary add-on “GHG Emissions” was not applied (only relevant for ISCC PLUS)		
GHG bonus and/or saving factors applied	<input type="checkbox"/> None	<input type="checkbox"/> e _{sca}	<input type="checkbox"/> e _{ccs}
		<input type="checkbox"/> e _{ccr}	<input type="checkbox"/> e _B

7. Applicable for physical input and output. Not applicable for material which is only traded on a “paper” basis.
8. Applicable for certification of First Gathering Points, Central Offices (Farms/Plantations), Central Offices (Independent Smallholders) and individual certified Farms/Plantations.
9. 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.
10. Applicable for certification of First Gathering Points, Central Offices and Collecting Points.
11. “NUTS2 or NUTS2-equivalent” values: To determine GHG emissions from cultivation the use of typical values that represent the average value in a specific area is also possible. Those typical values are often referred to as NUTS2 values. Those NUTS2 or typical values have to be reported to the European Commission by Member States or third countries and can be used if the Commission recognizes them to be accurate.

3.5 Summary of Audit Results

Audit results per chapter of the ISCC PLUS 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	<input checked="" type="checkbox"/> Corrected <input type="checkbox"/> Not corrected <input type="checkbox"/> Not applicable Note: Under ISCC all non-conformities with mandatory requirements must be implemented before a certificate can be issued	