

# Audit-Report

Tobaldo  
Bastia di Rovolon (PD) - Italy  
ISCC-Reg-11608  
Scope: Point of Origin

## 00 - Basic Data

### 00 - Certification Body

00.00.001	Name of Certification Body	SGS Germany GmbH
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### 01 - Operational Unit

00.01.001	Company Name	Tobaldo s.r.l.
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00.01.002	Street	Via del lavoro
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00.01.003	Street Number	17
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00.01.004	Postal Code	35030
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00.01.005	Place	Bastia di Rovolon (PD)
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00.01.006	Country	Italy
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00.01.007	Geo Coordinates: Latitude in decimal degrees	45.38346
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00.01.008	Geo Coordinates: Longitude in decimal degrees	11.63977
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00.01.009	ISCC System	ISCC EU
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00.01.010	ISCC Contact Person: Salutation	Mr
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00.01.011	ISCC Contact Person: Last Name	Bressan
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00.01.012	ISCC Contact Person: First Name	Simone
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00.01.013	ISCC Contact Person: Phone	+393495747680
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00.01.014	ISCC Contact Person: E-Mail	info@tobaldo.it
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00.01.015	Contact details (e.g. email, phone) of relevant department within the company	Mr. Simone Bressan +393495747680 nfo@tobaldo.it
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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-11608
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00.01.019	Recertification	yes
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00.01.020	Year of initial ISCC certification	2021
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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.*	5374403 €
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00.01.023	Which certification scope(s) were dropped compared to the previous certification period?	Trader
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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	Partita IVA (VAT): 04346970280 Chamber of commerce (REA number): PD-382398
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).	01.11.2021 - 13.11.2023

## 02 - Audit Specific Data

00.02.001	Name of lead auditor	Marco Adami
00.02.002	Name(s) of further auditors of the team	na
00.02.003	Place of the audit	On-site
00.02.004	Date of the audit	21.11.2023
00.02.005	Duration of the on-site Audit or duration of video call in case of remote audits (in hours, in digits)	8 hours
00.02.006	Name(s) of company representative(s) present during the audit	Simone Bressan
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 by-products (category 2)
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”*	structure of the organisation, management of the documentation to have credible and robust assessment, format and content of sustainability declarations
00.02.020	Tools and information sources used to determine risk factor	Production report, mass balance, layout for verifying coherence with production capacity, permits
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”	The management of documents has been found accurate, data had been updated and provided info were transparent and clear
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 no accuracy of sustainability claims in the framework of the audit? See ISCC EU Document 201 “System Basics” chapter 4.2.2 for further information.	
00.02.057	Dropped Trader / Trader with Storage scope: Total amount of outgoing material declared as sustainable under ISCC EU during the indicated period.	
	0 mt zero -	

#### 04 - Point of Origin Requirements

00.04.001	Category of Point of Origin	Company or Business (e.g. restaurants, industrial operations)
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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 collects residues from retail (both of vegetable and animal origin, animal by-products cat.3 and 2), they unpack them and they produce animal by-products cat.2 (as per Reg.EU 1069/2009).
00.04.003	What type of waste or residue is produced by the point of origin?	Animal by-products (category 2)
00.04.004	What GHG option is used for the outgoing sustainable material? (multiple choice possible)	Actual GHG value
00.04.005	Information on outgoing materials claimed as sustainable under ISCC during previous certification period:	
	Animal by-products (category 2)	0 mt
00.04.006	Total amount of outgoing material declared as sustainable under ISCC EU during the indicated period.	
		0 mt zero -
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?  The system set up allows the correct traceability and management of receivables with mass budget logic. ISCC Plus Sustainability Manual revision dated 02.11.2023. It includes risk management, MB procedure, production management, Risk analysis, Training, definition of responsibilities, description of process steps and /or activities, process management.  Specifically for the management of the ISCC EU scheme, the company has prepared the related procedures: P-ISCC-01 ISCC EU Sustainability Manual P-ISCC-02 Risk Management P-ISCC-03 Traceability requirements P-ISCC-04 Mass Balance P-ISCC-05 GHG emissions	yes
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?  Responsibilities consistent with the organizational chart and defined in the sustainability manual. Those responsible for the functions involved in sustainability management are identified.  M-ISCC -03 Organization chart 31.10.2023 M-ISCC-03a Letter Appointment of ISCC EU System Manager dated 02.11.2023 M-ISCC-03b Letter Assignment ISCC EU Internal Audit Team dated 02.11.2023	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?	Responsibilities coherent with Organization chart. Responsible staff per each step has been clearly identified.	yes
01.01.004	Did trainings take place appropriate to the needs of the employees at critical control points?	Training carried out by EtaCarinae s.r.l. on 02/11/2023.  The register of participants and certificates of attendance are available. M-ISCC-10_Training Report	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)?	Performed on the 03/11/2023.	yes
01.01.006	If required, have corrective and/or preventive measures been established?	No relevant findings.	yes
01.01.007	Was the internal audit report reviewed by the organization's management?	Results of the internal audit have been shared with the management (Sandrino Tobaldo, legal representative)	yes
01.01.008	Are the internal processes documented appropriately?	Manual of sustainability includes process flowchart and description of process steps.	yes
01.01.009	Are sufficient procedure descriptions with respect to sustainability requirements available for all critical control points?	Sustainability procedures fits to the complexity of the site and the organisation.	yes
01.01.010	Is the technical equipment and infrastructure available and in operation for the critical control points?	CALIBRATION REPORT dated 09/23/2021 Performed by Polacco Bilance snc on Soc.Coop.Bilanciali weighbridge, DD700ME, serial number 267062 three-year frequency.  For the material sold, the official weight is the one discounted at destination, C/O A.F.Bioenergie srl Weighbridge TYPE DD1010 FLYNET ME Serial number 296851 EC Type Approval Certificate No. T11504 Tatara carried out by Soc.Coop.Bilanciali on 08/10/2021 three-year frequency.	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)?	BUSINESS REGISTRATION: REA Number PD-382398; VAT number 04346970280.  Establishment date 12/23/2008, last protocol date 04/01/2024; latest extraction from the business register provided T520834651 dated 06/29/2023.  Authorization Reg.1069/2009 ABP Cat.2: Veneto Region decree No. 048 of 08.31.2023. Definitive recognition as a category 2 storage and handling facility and storage of category 2 animal by-products.	yes

Aut No. ABP3204INTP2 and ABP3204COLL2

Authorization Reg.1069/2009 ABP Cat.3: Veneto Region decree No. 079 of 30.11.2022.  
 Recognition as a storage facility for category 3 animal by-products.

Aut No. ABP3204COLL3

Authorization Reg.1069/2009 ABP Cat.3: Veneto Region decree No. 016 of 04.01.2021.  
 Recognition as a category 3 animal by-product handling facility.

Aut No. ABP3204COLL3

Single Environmental Authorization Provision no. 1537/AUA/2020 of 12 November 2020 issued by the Province of Padua valid until 11/11/2035 pursuant to art. 3, paragraph 6 of the Presidential Decree. 59/2013 and is renewable pursuant to art. 5 of the aforementioned Presidential Decree.

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?	5 years as from manual and letter of appointment	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?	Documents, are accurately managed, up to date, complete, complete and accessible without problems	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 other certification schemes	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)?	No evidence of blacklisting	yes
01.01.017	Are documents and information treated as confidential and is it ensured that they not made accessible to third parties?	No access is possible 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)	Na, they were certified as trader and they didn't manage sustainable product since the last audit	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.)	No sustainable product managed since last audit	yes
01.01.020	Are the current ISCC terms of use available and signed?	Signed on 03.11.2023	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?	Included in the sustainability manual, signed by the ISCC sustainability manager	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?  The company is authorized as per Reg.EU 1069/2009 as producer of animal by-products cat.2.	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?  The company is authorized as per Reg.EU 1069/2009 as producer of animal by-products cat.2. In the process no waste input material is managed (falling under waste management with EWC waste code and/or recovery operations). The activity of such company can be therefore seen as similar as a rendering plant, that receives ABP from generation point and process them to produce animal oil/fat.	yes
06.01.003	Is it ensured that the material is not produced or generated deliberately or intentionally contaminated or modified?  The company is authorized as per Reg.EU 1069/2009 as producer of animal by-products cat.2.	yes
06.01.004	Is it ensured that the material is classified/declared correctly and truly?  The company is authorized as per Reg.EU 1069/2009 as producer of animal by-products cat.2.	yes
06.01.006	Is it ensured, that there is no indication or evidence for non-conformity or fraud?  No evidence of fraud, the company is authorized as per Reg.EU 1069/2009 as producer of animal by-products cat.2.	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?  Relevant documents/evidence are available and accessible. Contract with the recipient (biomethane plant AF Bioenergie) signed on 30.09.2023.	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?  NA - new scope	yes
06.02.004	Does the company or business deal with used cooking oil (UCO)?  NA - No UCO managed	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?  NA - No UCO managed	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?  NA - No UCO managed	yes

### 05 - Traceability

Number	Question/Finding	Conformity
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Scope: Point of Origin

06.05.001	Is ensured that the list of recipients of sustainable materials contains relevant information?	Contract with the only one recipient (biomethane plant AF Bioenergie) signed on 30.09.2023.	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?	NA - new point of origin	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?	NA - new point of origin	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).	NA - new point of origin The company will use the official ISCC sustainability declaration template and will issue it monthly	yes
06.05.005	Is it ensured, that outgoing deliveries of sustainable material are covered by the validity period of the operational units' certificate?	NA - new point of origin	yes
06.05.006	Is it ensured, that for one batch of sustainable material not more that one sustainability declaration is issued?	NA - new point of origin MB template if compliant and allows a complete traciability	yes
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?	NA - new point of origin	yes

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)