



**ISCC**

International Sustainability  
& Carbon Certification

# ISCC SOLID BIOMASS NL

Version 1.1



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# Content

- 1 Introduction ..... 4
- 2 Scope and Normative References..... 6
- 3 Governance ..... 6
- 4 Requirements for Certification Bodies and Auditors ..... 7
- 5 System Basics ..... 7
- 6 Waste and Residues ..... 9
- 7 Sustainability Requirements ..... 9
- 8 Traceability and Chain of Custody..... 13
- 9 Audit Requirements and Risk Management ..... 13
- 10 GHG Emissions ..... 18
- 11 Group Certification..... 18



## 1 Introduction

ISCC – International Sustainability and Carbon Certification (ISCC) is a certification system that offers solutions for the implementation and certification of sustainable, deforestation-free and traceable supply chains of agricultural, forestry, waste and residue raw materials, non-bio renewables and recycled carbon materials and fuels. Independent third-party certification ensures compliance with high ecological and social sustainability requirements, greenhouse gas emissions savings and traceability throughout the supply chain. ISCC can be applied globally in all markets including the food, feed, biochemical and bioenergy markets and for technical applications.

*Solution provider  
for sustainable  
supply chains*

ISCC applies strict rules for the conservation of valuable landscapes as well as the environmentally friendly and socially responsible production of agricultural and forestry raw materials. ISCC does not accept any form of compensation or remuneration for breaches of system requirements.

*No  
compensation  
accepted for  
system breaches*

Since 2006 ISCC has continued to develop through an open multi-stakeholder process involving representatives from agriculture, processing and refining industries, trade, and NGOs with ecological and social backgrounds. Today, ISCC is one of the world's leading certification systems. The interests of the different stakeholders are represented in the ISCC Association (ISCC e.V.), consisting of more than 100 members (May 2018). At regular regional and technical stakeholder committees in Asia, Europe, North- and South-America, experiences and improvements of the ISCC System are discussed, and – when possible – lead to continuous improvements of the ISCC system. Since 2011, ISCC has also established a Technical Committee (TC) “Solid Biomass” focussing on sustainability certification of solid biomass from agriculture and forestry only.

*Multi-stakeholder  
organisation*

ISCC operates different certification systems for different markets. These systems are ISCC EU, ISCC PLUS and ISCC Solid Biomass NL.<sup>1</sup> ISCC EU is a certification system to demonstrate compliance with the legal sustainability requirements specified in the Renewable Energy Directive (RED) and Fuel Quality Directive (FQD). ISCC PLUS is a certification system for all markets and sectors not regulated by the RED or FQD, such as the food, feed, biochemical and bioenergy markets and for technical applications. ISCC Solid Biomass is a certification system for solid biomass from forest management units (FMUs), residues from nature and landscape management, agricultural residues and biogenic residues and wastes.

*Different ISCC  
systems*

*ISCC Solid  
Biomass*

Compared to agricultural production, solid biomass production in the forest shows some peculiarities. In contrast to agricultural crops, trees often have a rotation cycle of more than 50 years. Forest management practices are different from agricultural practices, generally due to a more extensive land management. Ensuring a retaining or increasing of the carbon stocks in the

*Peculiarities of  
forest  
management*

<sup>1</sup> ISCC also operates ISCC DE, which is a certification system to demonstrate compliance with the German Sustainability Ordinances.

long-term in the forest is crucial for guaranteeing the stability of the ecosystem. ISCC Solid Biomass does not cover short rotation coppice (SRC) cultivating fast-growing woody biomass (e.g. poplar) being agricultural cropping systems with an overall lifetime of about 20 years, and harvest taking place about every 3-5 years. Such biomass production systems apply to agriculture.

This document specifies ISCC requirements for sustainable solid biomass to be certified under the scheme ISCC Solid Biomass. The ISCC EU System Documents also serve as system documents for the ISCC Solid Biomass scheme. The differences and requirements that are specific to ISCC Solid Biomass are described in this document which is an additional compulsory source of information to the ISCC EU System Documents for a certification under ISCC Solid Biomass. This approach should be a facilitation for companies, certification bodies and other interested parties as they only have to refer to one set of system documents and duplication of requirements is avoided.

During the development of its systems, ISCC considers and complements best practice initiatives like ISEAL Alliance and international standards like ISAE 3000<sup>2</sup> and the International Organisation for Standardization (ISO). This facilitates and enables a consistent and reliable application of ISCC especially with respect to quality control, risk management, planning and conducting of audits as well as sampling processes, surveillance and reporting mechanisms. Besides the ISCC Association and the regional and technical stakeholder committees another important stakeholder group for ISCC are certification bodies (CBs) who cooperate with ISCC as they are responsible for the consistent verification of compliance with ISCC requirements. ISCC organises regular meetings specifically convened for the representatives of recognised CBs cooperating with ISCC. The aim of those meetings is to exchange feedback and practical experiences in relation to the daily application of ISCC, to discuss best practices, to identify and reduce potential risks and to facilitate improvements of the system. ISCC has developed a specific training program for auditors, CBs, System Users and other interested stakeholders covering different topics of ISCC. On a regular basis ISCC offers trainings in different countries. The trainings are used to guarantee consistent audit processes, to update participants on latest requirements and also to receive feedback and provide opportunities for discussion. Furthermore, ISCC operates the ISCC Integrity Program, which is a tool used to continuously monitor the performance of the ISCC System Users and Certification Bodies (CBs) cooperating with ISCC to ensure and maintain the high-quality standard and credibility of ISCC

*Applicability  
ISCC EU  
System  
Documents for  
ISCC Solid  
Biomass*

*Best practices*

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<sup>2</sup> International Standard on Assurance Engagements 3000: Assurance Engagements other than Audits or Reviews of Historical Financial Information.

## 2 Scope and Normative References

This document comprises requirements for the certification of solid biomass and complements the ISCC EU System Documents. The ISCC EU System Documents lay down the general ISCC system principles which are also valid under ISCC Solid Biomass. Those include:

*ISCC EU  
System  
Documents  
apply also for  
ISCC Solid  
Biomass*

- ISCC EU 102 – Governance
- ISCC EU 103 – Requirements for Certification Bodies and Auditors
- ISCC EU 201 – System Basics
- ISCC EU 201-01 – Waste and Residues
- ISCC EU 202 – Sustainability Requirements
- ISCC EU 203 – Traceability and Chain of Custody
- ISCC EU 204 – Audit Requirements and Risk Management
- ISCC EU 205 – GHG Emissions
- ISCC EU 206 – Group Certification

References made within the ISCC EU System Documents with regard to the RED and FQD requirements for biofuels and bioliquids also apply under ISCC Solid Biomass for all other products such as e.g. bioenergy for heating and cooling (e.g. "... to fulfil the requirements of the RED and FQD" is meant comparably for "... to fulfil the requirements of the ISCC sustainability standard"). Any obligatory regulatory requirements that are specific to the EU biofuels sector such as the EU Reporting Obligation do not apply under ISCC Solid Biomass.

This document serves as an additional compulsory source of information to the ISCC EU System Documents for a certification under ISCC Solid Biomass.

## 3 Governance

The ISCC EU System Document 102 "Governance" lays down the general principles according to which the ISCC system is governed globally. It specifies the goal and internal structure of ISCC, as well as the relationship between ISCC and its stakeholders.

*General  
principles*

This ISCC EU 102 System Document applies equally for ISCC EU and ISCC Solid Biomass NL, with the exception that ISCC Solid Biomass is not a certification scheme recognized by the European Commission and therefore the obligation to report to the European Commission on its activities and status does not exist.

## 4 Requirements for Certification Bodies and Auditors

The ISCC EU System Document 103 “Requirements for Certification Bodies and Auditors” specifies the requirements for Certification Bodies (CBs) to become recognised by the ISCC System GmbH, and thus duties of ISCC-recognised CBs performing certification services according to ISCC. Furthermore, it lays down the requirements and necessary qualifications for auditors conducting ISCC audits.

*Requirements  
for ISCC  
recognition of  
CBs*

This System Document applies equally for ISCC EU and ISCC Solid Biomass.

## 5 System Basics

The ISCC EU System Document 201 “System Basics” describes the fundamentals of the ISCC system. It outlines the basics with respect to the set-up of the ISCC system and the certification criteria regarding sustainability, traceability and the chain of custody, as well as greenhouse gas emissions. The description of participants in the supply chain who are subject to certification is also covered. Additionally, the registration, audit and certification processes are described as well as the requirements for the issue and validity of ISCC certificates.

*Fundamentals of  
the ISCC system*

This System Document (ISCC EU 201) applies equally for ISCC EU and ISCC Solid Biomass, with some differing requirements under ISCC Solid Biomass which are described in the following sub-chapters.

### 5.1 System participants

Under ISCC Solid Biomass, an additional system participant is the forest management unit /site (FMU; or forest holding). A FMU is defined as “one or more forest stands containing natural forest, planted forest or other types of forest that are managed as a single unit and where woody biomass is cultivated and/ or grows”. The FMU can be considered equivalent to a farm/plantation as described within ISCC EU System Documents.

*Entire land of the  
forest  
management  
unit is subject to  
certification*

FMUs have to apply for individual certification and cannot be covered under the scope of a so-called First Gathering Point. Small FMUs (<500ha) do not need to be subject to FMU level certification. The biomass producer may demonstrate compliance using the Risk Based Approach (RBA). The First Gathering Point in this case shall have evidence available to demonstrate that for each of the ISCC sustainability criteria for solid biomass the (mitigated residual) risk level is “low” (see chapter 9 for further information on the Risk Based Approach).

**5.2 Acceptance of other sustainability schemes under ISCC Solid Biomass**

Within ISCC Solid Biomass no other certification schemes are currently accepted. The recognition of other schemes requires at least a positive equivalence benchmarking result.

*Acceptance of certification schemes*

**5.3 Material eligible for ISCC Solid Biomass certification**

Under ISCC Solid Biomass, the following biomass categories of solid biomass are covered:

*Eligible material*

- **Category 1: Woody biomass from Forest Management Units**  
Branches, tops, trees and primary felling residues sourced directly from forests of 500 ha or larger. Unused wood that has the same composition as wood growing in the forest and that has not been mixed with or contaminated by foreign materials or substances.
- **Category 2: Woody biomass from small Forest Management Units (FMUs < 500 ha)**  
Branches, tops, trees and primary felling residues sourced directly from forests of less than 500 ha. Unused wood that has the same composition as wood growing in the forest and that has not been mixed with or contaminated by foreign materials or substances.
- **Category 3: Residues from nature and landscape management**  
Biomass residues (branches, tops, trees) produced in the course of managing urban and rural green spaces and nature areas, other than forests designated for the preservation, restoration or enhancement of specific natural, recreational or aesthetic functions. These also include biomass residues produced during routine maintenance of public green spaces and parks.
- **Category 4: Agricultural residues**  
Residues obtained directly from agricultural business. Short rotation crops are excluded, with the exception of the residues thereof.
- **Category 5: Biogenic residues and waste flows**  
Waste flows and residues from the agro-food and timber industry (secondary residual flows) and tertiary residual flows such as post consumer wood waste.

In addition to the materials listed on the ISCC list of material eligible for ISCC EU certification which fall under one of the categories mentioned above, the following material can be certified under ISCC Solid Biomass:

- Roundwood from solid biomass
- Residues from nature and landscape management
- Solid biomass from forestry



## 6 Waste and Residues

The ISCC EU System Document 201-01 “Waste and Residues” provides the principles for the certification of raw materials and feedstocks qualifying as “waste” or “residue” as their supply chains and specific certification requirements may differ from those of the conventional crop-based materials.

*Certification of waste and residues*

This System Document applies equally for ISCC EU and ISCC Solid Biomass NL. The only difference is that under ISCC Solid Biomass NL, the certification of materials not stated on the ISCC list of materials is possible after consultation with and confirmation from ISCC.

## 7 Sustainability Requirements

The ISCC EU System Document 202 “Sustainability Requirements” provides information on the sustainability requirements for farms/plantations, comprising of six sustainability principles:

*Sustainability principles for farms/plantations*

1. Protection of land with high biodiversity value or high carbon stock
2. Environmentally responsible production to protect soil, water and air
3. Safe working conditions
4. Compliance with human, labour and land rights
5. Compliance with laws and international treaties
6. Good management practices and continuous improvement

This System Document applies equally for ISCC EU and ISCC Solid Biomass, with some additional and specific requirements for ISCC Solid Biomass which are described in the following sub-chapters.

The following sustainability requirements from ISCC EU 202 do not apply for ISCC Solid Biomass NL:

- 2.1.3 (Natural vegetation areas around springs and natural watercourses are to be maintained or re-established)
- 2.5.1 (Assistance with the implementation of IPM systems has been obtained)
- 2.3.7 (Soil organic matter balance is compiled)
- 2.9.2 (Application of good agricultural practices to reduce water usage and to maintain and improve water quality)
- 4.1.3 (Biomass production does not impair food security)

In case of the justified, reasoned and documented use of plant protection products and/ or fertilizers, the ISCC criteria listed under 2.3 – 2.8 must be taken into account and complied with.

Aiming to maintain or improve soil and soil quality, ISCC EU 202 criteria 2.2.1 (Improvement of soil fertility) and 2.2.2 (Avoidance of soil erosion and compaction) must be fulfilled.

## 7.1 Sustainable Forest Management

As described in chapter 1, forestry differs from agricultural biomass production. For FMUs producing sustainable solid biomass, the following requirements apply and must be verified during the audit. These requirements shall be taken as supplementing requirements and further specification for sustainable solid biomass production to the requirements set out in the ISCC EU System Document 202.

*Sustainability for forestry*

Criterion number	Criterion
<b>1 Land Management and Management System</b>	
SB_1.1	<p>A forest management plan or equivalent documentation correlating with size and the management intensity of the FMU shall promote sustainable use and management of all areas of the FMU, aiming to retain or increase carbon stocks in the medium or long term.</p> <p>The plan shall further cover the inventory, analysis, planning, implementation, monitoring, evaluation and adjustment cycle and include at least:</p> <ul style="list-style-type: none"> <li>- a description of the current condition of the FMU</li> <li>- long term goals for the ecological functions of the FMU</li> <li>- the average annual allowable harvest of non-timber forest products based on reliable and current data</li> <li>- budget planning for the implementation of the forest management plan</li> </ul> <p>A map is available indicating essential elements for the management of the FMU. The plan shall be periodically monitored and the ecological effect of the forest management is evaluated. Further, the implementation of the forest management plan is conducted by professional office and field staff, whose expertise and knowledge is maintained by means of an effective and regular training programme.</p>
SB_1.2	Biomass shall not be obtained from production forests, including wood plantations, which were created by means of conversion of natural or semi-natural forests after 31 December 1997.
SB_1.3	On average less than half the volume of the annual round wood harvest from forests is processed as biomass for energy generation. Round wood from production forests with a rotation period of less than 40 years is exempt from this requirement.
SB_1.4	<p>Conversion of forests within the FMU to other forms of land use, including wood plantations, is not permitted unless:</p> <ul style="list-style-type: none"> <li>- the total converted area over the years is no greater than 5% of the area of the FMU on benchmark date 1 January 2008 AND</li> <li>- it clearly leads to long-term advantages for nature conservation AND</li> <li>- there is no damage or threat of damage to sites with high conservation values and high carbon stocks (in line with ISCC Principle 1)</li> </ul>
SB_1.5	Anti-corruption legislation is complied with. If no anti-corruption legislation exists, the forest manager takes alternative anti-corruption measures proportionate to the scale and intensity of the management activities and the risk of corruption.

Criterion number	Criterion
<b>2 Protection of Biodiversity</b>	
SB_2.1	Where possible, natural regeneration and native tree species shall be preferred for the cultivation of young stands and a relevant percentage of the plantation must be able to revert to natural forest at a later stage.
SB_2.2	The cultivation of highly invasive species shall be prevented. If species are officially prohibited in the country of operation, they shall not be used. Adequate tree species shall be selected for cultivation and regeneration.
SB_2.3	Genetically modified trees shall not be used.
SB_2.4	Mixed stands with tree species suited to the site conditions with the exception of naturally occurring pure stands shall be conserved or created.
SB_2.5	Habitats of rare and endangered species shall be safeguarded and if applicable, measures have been taken to increase the populations and enhance the habitats of these species. Endangered plant and animal species are defined as plant and animal species that at minimum are classified as threatened on the global IUCN red list and on the IUCN guidance for the regional application of the IUCN red list.
SB_2.6	Trees and deadwood safeguarding the biodiversity of the forest shall be preserved and left in the forest.
SB_2.7	The burning of forest residues or parts of the forest is allowed only with the permission of competent authority and only for the case that biodiversity of nature shall be promoted through the controlled use of fire. Adequate control measures must be taken.
SB_2.8	The use of chemicals is only permitted if ecological processes and the optimal deployment of sustainable alternatives prove insufficient. Pesticides classified as Type 1a and 1b by the WHO and chlorinated hydrocarbons are not permitted.
SB_2.9	The accumulation of inorganic waste and litter is prevented or such waste and litter is collected, stored in approved areas and disposed of responsibly.

Criterion number	Criterion
<b>3 Maintaining the Production Capacity and Harvesting of Wood</b>	
SB_3.1	The production capacity of all forest types represented in the FMU shall be maintained. The wood production capacity of the site shall be taken into consideration for harvesting as well as its biodiversity and aspects related to water protection. The harvesting of stumps is not allowed, unless these stumps had to be removed from the site for other reasons than wood or biomass production. The level of sustainable allowable cut shall not be exceeded in the area of the FMU.
SB_3.2	The FMU is sufficiently protected against all forms of illegal exploitation of timber and non-timber forest products, including hunting and fishing, illegal establishment of settlements, illegal land use, illegally initiated fires and any other illegal activities.
SB_3.3	The forest management measures are designed to prevent and control diseases and pests where these form a threat to natural capital.
SB_3.4	Harvesting shall be adjusted to the location, aiming to avoid unnecessary damages to the ecosystem, remaining trees and minimizing soil compaction.
SB_3.5	An adequate road infrastructure shall be established and maintained, minimizing damages to the ecosystem.
<b>4 Soil Fertility and Ecosystem Management</b>	
SB_4.1	Soil fertility: Tree species should only be grown on suitable soils. In order to ensure a sustainable treatment of soils, good forest management practices, with respect to soil quality, soil contamination and soil erosion are addressed in the soil management. In general, topographic risks (e.g. hillside location) must be taken into account. Special attention has to be paid to coasts, river banks, sloping landscapes and erosion-sensitive areas. Damages to the soil shall be avoided. Applied practices shall refer to: <ul style="list-style-type: none"> <li>- Prevention and control of erosion</li> <li>- Maintaining and improving soil structure</li> <li>- Maintaining and improving soil biodiversity.</li> </ul>
SB_4.2	Exploitation of non-timber forest products, including products from hunting and fishing, is regulated, monitored and controlled, among others to safeguard the maintenance of the biodiversity in the forests.
SB_4.3	Important ecological cycles present in the FMU are preserved, including carbon and nutrient cycles.
SB_4.4	Biomass sourced from new bioenergy plantations systems that were planted after 1 January 2008 have a demonstrably low iLUC risk. Biomass from FMUs < 500 ha is exempt from this requirement. ILUC risks must be identified on the basis of the LIIB method and requirements (LIIB = Low Indirect Impact Biofuels) or an equivalent method. This method is reviewed every three years if there is cause to do so, and adapted if an improved method has become available.
SB_4.5	The water balance and quality of both groundwater and surface water in the FMU and downstream outside the FMU are at least maintained and where necessary improved.
SB_4.6	A soil organic matter balance is compiled (can be generic) or every six years a soil organic matter analysis takes place. Results must be kept for seven years. In case the soil organic matter is decreasing, sufficient measures have to be implemented to ensure that the former level of soil organic matter is achieved.
SB_4.7	Natural watercourses (such as streams, rivers, canals or other routes) through which constantly or ephemeral/ intermittent water flows, regardless of whether they are still unaffected by human intervention or corrected, straightened or otherwise regulated, are to be maintained. The FMU knows the status of riparian vegetation around springs and natural watercourses and wetland are set up, maintained and restored taking any management practices (e.g. soil management) into consideration. Where natural vegetation in riparian areas has been removed there is a plan with a timetable for recovery.



## 8 Traceability and Chain of Custody

The ISCC EU System Document 203 “Traceability and Chain of Custody” covers the requirements for the traceability and chain of custody applicable to all elements of the supply chain of sustainable materials that have to be covered by certification. Within ISCC two chain of custody options exist: physical segregation and mass balance.

*Requirements  
for traceability  
and chain of  
custody options*

This System Document applies equally for ISCC EU and ISCC Solid Biomass NL, with some differing requirements under ISCC Solid Biomass NL which are described in the following sub-chapters.

### 8.1 Requirements for Sustainability Declarations

In addition to the mandatory information to be transferred throughout the supply chain on so-called Sustainability Declarations as referred to in ISCC EU System Document 203 the following information has to be included:

- Information on the size of the FMU
- Information on the biomass category to which the raw material does belong (category 1-5)
- For category 2 biomass: Has the sustainability been demonstrated at regional or at forest management level
- The claim “ISCC Solid Biomass NL compliant” must be used for raw material being certified against the ISCC Solid Biomass NL scheme

### 8.2 Self-declaration/ Self-assessment for FMUs

FMUs > 500 ha do have to be certified individually, therefore sustainability declarations have to be issued instead of self-declarations. FMUs < 500 ha do not need to be subject to FMU level certification but can be covered using the Risk Based Approach. The First Gathering Point in this case shall have evidence available to demonstrate that for each of the ISCC sustainability criteria for solid biomass the (mitigated residual) risk level is “low” (see chapter 9 for further information on the Risk Based Approach). In this case, the FMU can provide sustainable material by signing the ISCC self-declaration for FMUs.

### 8.3 Mixed consignments

Batches of “controlled biomass” (e.g. from other recognized certification schemes) meeting the definition of “Dutch controlled biomass” can be distinguished from other batches on mass balance. A respective claim on these batches can be passed through the supply chain.

## 9 Audit Requirements and Risk Management

The ISCC EU System Document 204 “Audit Requirements and Risk Management” covers the requirements of how ISCC audits are to be

*Conduction of  
audits*

conducted at different elements of the supply chain, the risk management process under ISCC applicable to all activities of ISCC, and the implications of risks for ISCC audits.

This System Document applies equally for ISCC EU and ISCC Solid Biomass, with some differing requirements under ISCC Solid Biomass which are described in the following chapters.

## 9.1 Risk based approach

Small-scale FMUs (< 500ha) in a specific region do not need to undergo individual certification to demonstrate compliance with the ISCC sustainability criteria for solid biomass but can undergo the Risk Based Approach (RBA). In this case, the first gathering point (e.g. pellet producer) shall have evidence available to demonstrate that for each of the ISCC sustainability criteria the (mitigated residual) risk level is “low”. When applying an RBA for small FMUs, the first gathering point must keep an administration in which the FMUs are registered from which biomass is sourced and showing that they each cover less than 500ha.

Required steps of the RBA in addition to the risk assessment requirements outlined in the ISCC EU System Document 204:

### 1. Determination of the region/ country and the legislative framework

The first gathering point shall identify one or more homogeneous areas (regions) to source biomass from. Areas can be determined both on geographical scale (e.g. states, counties, province) and on a functional scale (forest type, ownership, scope of management, type/quality of forest). In any case, the ISCC sustainability requirements play a key role in determining the homogeneity of a region.

The boundaries of a region shall be clearly identified on maps and in other relevant documentation. Boundaries may be described as a reference to the existing administrative or environmental divisions whilst functional scale can refer to characteristics that determine the functional scale, e.g. plantations vs. natural forests.

The first gathering point shall also verify, if the country in which the forest biomass was harvested has national and/ or sub-national law applicable in the area of the harvest and shall verify if a monitoring and enforcement system is in place ensuring:

- the legality of harvesting operations
- forest regeneration of harvested areas
- that areas designated by law or by the relevant competent authority for nature protection purposes including wetlands and peatlands are protected

- that harvesting is carried out considering maintenance of soil quality and biodiversity with the aim of minimising negative impacts
- that harvesting maintains or improves the long-term production capacity of the forest

Furthermore, it must be ensured that the country or regional economic integration organisation of origin of the forest biomass:

- is a Party to and has ratified the Paris agreement
- has submitted a Nationally Determined Contribution (NDC) to the United Nations Framework Convention on Climate Change (UNFCCC), covering emissions and removals from agriculture, Forestry and land use which ensures that either changes in carbon stock associated with biomass harvest are accounted towards the country's commitment to reduce or limit greenhouse gas emissions as specified in the NDC, or there are national or sub-national laws in place, in accordance with Article 5 of the Paris Agreement, applicable in the area of harvest, to conserve and enhance carbon stocks and sinks
- has a national system in place for reporting greenhouse gas emissions and removal from land use including forestry and agriculture, which is in accordance with the requirements set out in decisions adopted under the United Nations Framework Convention on Climate Change (UNFCCC) and the Paris Agreement

## 2. Gathering of information

### 2.1 Gathering of information

The relevant person shall gather information on identified areas that are relevant for a risk analysis with respect to the ISCC sustainability requirements, including desk-research and stakeholder and expert consultation.

### 2.2 Assessment on the relevance and reliability of the information

The relevant person shall assess the relevance and reliability of the information provided using objective criteria. These criteria can be:

- Date of publication
- Reliability of the source
- Independence of the source (e.g. NGO, academic institution, government body)
- Accuracy of data

As part of this process, all data sources must be referenced. This documentation must be conducted in a way, ensuring that the auditor or other external parties can verify the respective information independently.

### 2.3 Consultation of stakeholders and experts

As part of the process, the relevant person shall document and implement effective procedures for consultation on the sustainable forest management requirements with stakeholders in the respective regions. The procedure shall at least include:

- Responsibilities for stakeholder consultation
- Description of the various stages in the consultation process
- Identification of the stakeholders to be involved
- A proactive approach of stakeholders, who must be given sufficient time to respond (at least one month)
- Consultation of qualified and independent experts where specialised knowledge is required

The relevant person shall keep the reports and the contributions and comments from stakeholders and experts, including reactions and measures taken in response. As part of the stakeholder process, the results of the risk-based method (risk assessment and mitigation measures taken) shall be publicly available as part of the stakeholder consultation.

## 3. Risk assessment method

### 3.1 Conduct a risk analysis for each identified region

The relevant person shall conduct a risk analysis for each region identified (see step 1) and based on information gathered (step 2).

### 3.2 Assessment of risk of non-compliance for each criterion

The risk of non-compliance shall be assessed for each relevant sustainable forest management criterion set out in this document, using adequate risk analysis methods. If possible, underlying indicators in this protocol should be used. When indicators are not suitable for a risk assessment at the regional level (e.g. indicator can only be used at an FMU level), other means of verification are allowed, provided that this is properly substantiated by the biomass producer for the assessment by the auditor.

### 3.3 Qualification of the relevant personal

The persons performing the risk analyses are qualified (through training and experience) to perform risk analyses tailored to the complexity of the processes and information being assessed, and the



country or region under assessment. A peer review by experts can provide additional assurance as to the quality of the risk assessment.

### 3.4 Assessment of the risk

The risk of non-compliance for each sustainable forest management criterion is expressed as:

- Specified risk
- Low risk

The classification is based on the analysed information and application of the indicators set out in this document.

For each sustainable forest management criterion, the rationale for risk designation shall be provided in relation to the information used.

A “low risk” is identified when there are clear indications that the chance of non-compliance with the relevant sustainability criterion in combination with the consequences is small and the risk assessment has yielded no information that leads to a “specified risk” designation.

A “specified risk” is identified when there is not enough information for the risk assessment to establish whether the risk is low or when the mitigating measures are not sufficiently effective in reducing the chance that identified risks materialize or in reducing the consequences of such risks.

In case of doubts a precautionary approach shall be applied.

## 4. Risk mitigation measures

For regions that would fall under the “medium risk” or “high risk” level, mitigation measures must be defined in order to reduce the risk level to “low risk”. Mitigation measures can comprise additional information gathering (e.g. through on-site verification by the biomass producer), reduction of the region size by excluding risk areas, or other appropriate measures. In the event that the risk of non-compliance for one or more ISCC sustainability criteria remains at least “medium risk”, then biomass from that region cannot be classified as sustainable.

## 5. Regular monitoring of the risk assessment and mitigation measures

The relevant person shall conduct a review of the risk assessment and the mitigation measures at least once per year and in the event of relevant developments in the region sustainable biomass is sourced from and/or relevant changes in the information gathered for a particular region or criterion.

## 10 GHG Emissions

The ISCC EU System Document 205 “Greenhouse Gas Emissions” explains the options of stating greenhouse gas (GHG) emissions along the supply chain and provides the methodology, rules and guidelines for calculating and verifying GHG emissions and emission reduction. Each element of the supply chain must have the relevant GHG emissions information for its own organization using this methodology.

*Options on GHG emissions*

This System Document applies equally for ISCC EU and ISCC Solid Biomass NL, with some differing requirements under ISCC Solid Biomass NL which are described in the following sub-chapters.

### 10.1 GHG emission calculation

GHG emission values have been obtained using a methodology that is based on the most recent European Commission publication on sustainability criteria for solid biomass and the reference values provided for fossil fuels.

### 10.2 GHG emission savings

GHG emissions occurring along the whole supply chain must be considered for the GHG calculation, including emissions from forest management units. Along the whole supply chain, no consignment of materials covered under the ISCC Solid Biomass scheme shall result in emissions above 74g CO<sub>2eq</sub>/MJ for electricity and 32g CO<sub>2eq</sub>/MJ for heating.

*Emissions along the supply chain must be considered*

## 11 Group Certification

The ISCC EU System Document 206 “Group Certification” covers specific requirements for the certification of groups, including the principles for sampling.

This System Document applies equally for ISCC EU and ISCC Solid Biomass, with some differing requirements under ISCC Solid Biomass which are described within the following section.

For producers of raw material the requirements as stated in the ISCC EU System Document 206 do apply. However, group certification is limited to FMUs with equal or less than 10.000 ha. FMU larger than 10.000 ha must be assessed individually and can not be covered as part of a group.

For all other elements of the supply chain (e.g. processing units, traders, warehouses) a group certification is possible under the following condition:

The group is led by a legal entity who is responsible for the group as a whole. This entity uses a management system as well as technical and human

resources that enable it to supervise the participating locations within the scope of the system. The entity conducts an annual audit of a sample of the affiliated group members. All group members must individually meet the ISCC requirements for solid biomass insofar applicable to their own activities.

The group leader must use a registration system to record

- The names and addresses of the members
- A declaration submitted by each member in which they declare that they meet chain of custody requirements
- The incoming and outgoing consignments of each individual group member