

# ISCC PLUS

Version 3.3



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Document Title: ISCC PLUS

Version 3.3

Valid from: 28 December 2020

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## Summary of Changes

The following is a summary of all content changes to the previous version of the document. Other changes, e.g. corrections of spelling mistakes, are not listed.

Summary of changes made in version 3.3	Chapter
<ul style="list-style-type: none"> <li>• Specification of document overlap between ISCC EU and ISCC PLUS</li> </ul>	2
<ul style="list-style-type: none"> <li>• Addition: "ISCC will consider benchmarks for potential mutual recognition only with other multi-stakeholder voluntary schemes."</li> <li>• Specification: "Sustainable material coming from ISCC EU or ISCC DE certified raw material providers (Collecting Points or First Gathering Points or individually certified Points of Origin/ Farms/Plantations), which fulfil the above "ISCC Compliant" requirement, shall contain the statement "ISCC Compliant" on its sustainability declaration, in order to be accepted under ISCC PLUS. Under ISCC PLUS entities handling "ISCC compliant" material after the FGP/CP must be ISCC PLUS certified.</li> </ul>	5.1 /13.2
<ul style="list-style-type: none"> <li>• Deletion of two ISCC Add-ons (202-01, 202-02)</li> </ul>	5.3.
<ul style="list-style-type: none"> <li>• New chapter "Elements of the supply chain under ISCC PLUS"</li> </ul>	5.4
<ul style="list-style-type: none"> <li>• Division into two sub-chapters</li> <li>• "Re-use" and "Recovery" definition specification according to Waste Framework Directive</li> <li>• Re-naming post-industrial to pre-consumer</li> <li>• Extension of the definition of pre-consumer material</li> </ul>	7
<ul style="list-style-type: none"> <li>• Update of raw material categories definitions</li> <li>• Extension on renewable electricity</li> <li>• Addition: "If a product is processed by chemical synthesis and reactant are derived from both biomass and non-biomass, oxygen (O) and/ or hydrogen (H) and/ or nitrogen (N) element(s) is/ are bound to a carbon structure derived from biomass, its/ their fraction is/ are considered to be part(s) of the bio-based content."</li> </ul>	9.1
<ul style="list-style-type: none"> <li>• Re-structuring and specification that country of origin and type of raw material category can be forwarded on a voluntary base.</li> </ul>	9.2
<ul style="list-style-type: none"> <li>• Addition: "Sites" refer to locations/addresses of individual legal entities while "scopes" refer to market activities, e.g. collecting, trading and processing sustainable material (for further explanation please see ISCC System Document 102)."</li> </ul>	9.4

Summary of changes made in version 3.3	Chapter
<ul style="list-style-type: none"> <li>Status post-consumer / pre-consumer</li> <li>Specification “equivalence”</li> <li>If an ISCC certified system user receives sustainable material forwarded under the chain of custody option “mass balance” it is not possible to switch to the chain of custody “physical segregation” for the same material afterwards</li> </ul>	
<ul style="list-style-type: none"> <li>Specification that multi-side credit transfer is only possible for the same kind of outgoing product</li> </ul>	9.4.1
<ul style="list-style-type: none"> <li>New chapter “Controlled blending”</li> </ul>	9.4.3
<ul style="list-style-type: none"> <li>Additions:</li> <li>“Each plant (e.g. a cracker, a polymerization plant), which is combined under one certificate at one site, has its own conversion factor. Depending on which process steps are used to manufacture a product or which plants are passed through, the corresponding conversion factors must be taken into account.”</li> <li>For the determination of the conversion factor, all process outputs (products) as well as reactants (e.g. water) can be taken into account. Process losses (e.g. gases to flare) are deducted from the conversion factor.</li> </ul>	9.4.4
<ul style="list-style-type: none"> <li>Clarification of system boundaries</li> <li>Addition: “It is not allowed to use a conversion factor &gt;1 also not when taking into account the tolerance level of neglectation.”</li> </ul>	9.4.5
<ul style="list-style-type: none"> <li>New Chapter Use of consumption factors</li> </ul>	9.4.6..
<ul style="list-style-type: none"> <li>Deletion of chapter</li> </ul>	9.5
<ul style="list-style-type: none"> <li>Clarification on emission factor calculation</li> </ul>	11.1
<ul style="list-style-type: none"> <li>Additions:</li> <li>“In any case the GHG add-on must be implemented in the entire supply chain up to the entity claiming a value on outgoing product.”</li> <li>“In case system users have conducted a LCA also for upstream activities based on an ISO standard that differs from the ISCC methodology, the calculated value needs to be communicated separately and cannot be used to replace a GHG calculation based on the ISCC methodology.”</li> </ul>	11.6
<ul style="list-style-type: none"> <li>New chapter “Certification approach for small companies”</li> </ul>	12.1
<ul style="list-style-type: none"> <li>New chapter “Certification approach for country dealers / limited risk distributors (LDR)”</li> </ul>	12.2

## 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 (on a voluntary basis under ISCC PLUS) and traceability throughout the supply chain. ISCC can be applied globally in all markets including the food, feed, chemical and energy markets.

*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.

*Entire supply  
chains and  
different markets*

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 130 members (December 2019). 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.

*No  
compensation  
accepted for  
system breaches*

*Multi-stakeholder  
organisation*

ISCC operates different certification systems for different markets. These systems are ISCC EU and ISCC PLUS.<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 or energy markets and for diverse industrial applications. Under ISCC PLUS, all types of agricultural and forestry raw materials, waste and residues, non-bio renewables and recycled carbon materials and fuels are covered.

*Different ISCC  
systems*

ISCC offers a “One-Stop-Shop” solution, as the ISCC EU and ISCC PLUS schemes are widely harmonized. With only one audit an operation can obtain both an ISCC PLUS and ISCC EU certification. The main criteria of the ISCC sustainability scheme are based on the RED and FQD sustainability requirements, with additional sustainability requirements on environmental and social issues, which go beyond legal requirements.

*ISCC as a “One-  
Stop-Shop”  
solution*

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

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. 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.

## 2 Scope and Normative References

As the ISCC PLUS and ISCC EU certification schemes are widely harmonized, the ISCC EU System Documents in general apply for ISCC PLUS. This means that the ISCC EU System Documents also serve as system documents for the ISCC PLUS scheme. There are some different requirements between ISCC EU and ISCC PLUS, especially with regard to traceability, chain of custody, and GHG emission calculation which ISCC would like to emphasize in this document. This document serves as an additional compulsory source of information to the ISCC EU System Documents for a certification under ISCC PLUS. This approach is intended to 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.

*ISCC EU  
System  
Documents  
apply also for  
ISCC PLUS*

The ISCC EU System Documents lay down the general ISCC system principles which are (apart from the different requirements specified in this document) also valid under ISCC PLUS. Those include:

- 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 (on a voluntary basis under ISCC PLUS)
- ISCC EU 206 – Group Certification

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



References made within the ISCC EU System Documents with regard to the RED and FQD requirements for biofuels and bioliquids also apply under ISCC PLUS for all other products such as food, feed or biochemicals (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 or the minimum GHG emission saving requirement do not apply under ISCC PLUS.

*No application of RED GHG saving requirements under PLUS*

### 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 goals and internal structure of ISCC, as well as the relationship between ISCC and its stakeholders.

*General principles*

This System Document applies equally for ISCC EU and ISCC PLUS, with the exception that ISCC PLUS 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 be allowed to conduct certifications under the ISCC standard, and thus duties of CBs cooperating with ISCC and performing certification services according to ISCC. Furthermore, it lays down the requirements and necessary qualifications for auditors conducting ISCC audits.

*Requirements for ISCC recognition*

This System Document applies equally for ISCC EU and ISCC PLUS.

### 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 (voluntary under ISCC PLUS). 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 applies equally for ISCC EU and ISCC PLUS, with some differing requirements under ISCC PLUS which are described in the following sub-chapters.

In order to satisfy certain market requirements, which may not have been covered within the ISCC PLUS system and existing add-ons<sup>3</sup>, ISCC will consider the development of further extensions of the system with respect to voluntary add-ons and scopes.

### 5.1 Acceptance of other sustainability schemes under ISCC PLUS

Within ISCC PLUS no certification schemes other than ISCC are currently accepted. This means that all economic operators along the supply chain must demonstrate that the relevant ISCC standard requirements have been fulfilled. Within ISCC PLUS, it must be guaranteed that the whole upstream supply chain up to the farm/plantation or point of origin is entirely ISCC certified ("ISCC Compliant"). Any material used in an "ISCC Compliant" supply chain must consist entirely of ISCC material.<sup>4</sup> Sustainable material coming from ISCC EU or ISCC DE certified raw material providers (collecting points or first gathering points or individually certified points of origin/ farms/plantations), which fulfil the above "ISCC Compliant" requirement, shall contain the statement "ISCC Compliant" on its sustainability declaration, in order to be accepted under ISCC PLUS. Under ISCC PLUS entities handling "ISCC compliant" material after the FGP/CP must be ISCC PLUS certified.

*Acceptance of certification schemes*

The statement "ISCC Compliant" can only be made if the ISCC certified operator has received an equivalent amount of incoming material with the statement "ISCC Compliant" on the sustainability declaration. First Gathering Points can only make this statement for deliveries from farms or plantations that comply with the ISCC requirements. Collecting Points can only make this statement for materials collected from points of origin that comply with the ISCC requirements.

*ISCC Compliant*

Material certified under any voluntary scheme other than ISCC cannot be accepted in ISCC PLUS supply chains. Incoming material with the statement "EU RED Compliant" cannot be accepted under ISCC PLUS. For outgoing materials, the claim "EU RED Compliant" cannot be applied.

*EU RED Compliant*

The recognition of voluntary schemes other than ISCC requires at least a positive equivalence benchmarking result. ISCC will consider benchmarks for potential mutual recognition only with other multi-stakeholder voluntary schemes. An exception exists for raw materials certified under other schemes, only if the country of origin of the raw material is Germany and Austria and if the certification proves compliance with SAI GOLD or SAI SILVER (i.e. the performance level GOLD or SILVER of the Sustainable Agriculture Initiative (SAI) is reached for the production of the biomass). Please see chapter 9.2 for more information.

<sup>3</sup> Add-ons are additional modules of ISCC, which can be used on top of the ISCC core-requirements

<sup>4</sup> At least on a quantity bookkeeping basis (see chapter 5 on Traceability and Chain of Custody)

ISCC was positively benchmarked by SAI against the FSA 2.0. ISCC (ISCC PLUS and ISCC EU) automatically achieves the FSA 2.0 Silver level. If the voluntary add-on “SAI Gold” is applied, the FSA 2.0 Gold Level is achieved (see chapter 5.3).

## 5.2 Material eligible for ISCC PLUS certification

*Eligible material*

Under ISCC PLUS, all types of agricultural and forestry raw materials, waste and residues, non-bio renewables and recycled carbon materials and fuels are covered.

ISCC keeps two lists of materials eligible for certification (available in the client section of the ISCC website) from which applicable input and output materials and the exact wording must be selected. Under ISCC PLUS, the ISCC EU list of materials and the ISCC PLUS list of materials are of relevance. The certification of materials and products not stated on one of these two lists is potentially possible after consultation with and confirmation by ISCC.

## 5.3 Voluntary add-ons under ISCC PLUS

*Voluntary add-ons to adopt to specific market requirements*

In addition to the core requirements of ISCC PLUS, ISCC provides the option to adapt ISCC PLUS certificates to specific market requirements through voluntary add-ons. Add-ons are modules that can be applied either for the agricultural production area or for the entire supply chain on a voluntary basis. The modular approach ensures the fulfilment of different market requirements and continuous improvement.

The following add-ons are currently available<sup>5</sup>:

- **Add-on 202-03: SAI Gold**

ISCC has been deemed equivalent to the Sustainable Agriculture Initiative (SAI) FSA Silver level. To fulfil the requirements of the SAI FSA Gold level, a certain set of ISCC “minor must” criteria has to be fulfilled. Applies only at farm level

- **Add-on 205-01: GHG Emissions**

Calculation methodology and verification of greenhouse gas emissions along the supply chain, including biomass production, conversion as well as transport and distribution. Applies at farm and supply chain level

- **Add-on 205-02: Consumables**

Calculation methodology of the amount of all relevant consumables (e.g. water, fuels, electricity) along the supply chain, including biomass production, conversion as well as transport and distribution. Applies at farm and supply chain level

- **Add-on 205-3: Non-GMO food/ feed**

<sup>5</sup> The list of add-ons can be expanded and ISCC will consider the development of further add-ons if desired by system participants

Requirements for the certification of crops not containing genetically modified organisms or, downstream Non-GMO raw materials for the food and feed markets. Applies at farm and supply chain level

- **Add-on 205-04: Non-GMO technical markets**

Requirements for the certification of crops claiming to not contain genetically modified organisms for technical markets. Applies at farm and supply chain level

- **Add-on 205-06: Electricity and Heat from Biogas Plants**

Requirements for the production of sustainable electricity and heat from biogas plants under ISCC. Applies at supply chain level

## 5.4 Elements of the supply chain under ISCC PLUS

### 5.4.1 Point of origins for waste material

*Points of Origin  
definition*

For post-consumer waste municipal collection of private household / post-consumer plastic waste is not part of the certified supply chain and therefore does not need to issue a self-declaration. If upstream collection is regulated by national authorities the waste management company providing the sorted plastic waste to next entity in the supply chain is the point of origin. For other types of collection of waste material the entity where industrial waste / processing residues (pre-consumer material) occurs usually is defined as a point of origin. Depending on the upstream origin and collection of the waste, waste management plants are defined as point of origin or as collecting point.

The point of origin must hold appropriate licenses and permits to act as a legal waste management company or is an entity that generates recovered material as defined in ISO 14021:2016. Recovered material is defined by this ISO norm as “material that would have otherwise been disposed of as waste or used for energy recovery but has instead been collected and recovered as a material input, in lieu of new primary material, for a recycling or manufacturing process”. It must be proven that the first material in the supply chain is a waste, meaning that a.o. the material was not intentionally produced, and its further use requires an additional processing step other than normal industrial practice. Precondition for certification is compliance with national regulations for the respective material handling.

Non-individually certified points of origin need to fill out the ISCC PLUS self-declaration for waste and specify the material produced according to the ISCC PLUS material list. The filled out self declaration must be issued to the respective Collecting point. It needs to be indicated if post- or pre-consumer material is handled. If required from a downstream operator this information can be forwarded throughout the supply chain in relevant sustainability documentation.

*Manufacturing a  
final product*

### 5.4.2 Final product manufacturers

Different types of companies after the converter exist that receive an ISCC certified product in order to manufacture a final product.

#### Example activities:

- Assembling
- Laminating
- Printing (e.g. the ISCC logo on pack)
- Sealing
- Other packaging activities

For above stated market operators the application of remote audits may be applied in case the following conditions are fulfilled:

- Low risk, e.g. due to clear, traceable and verifiable documentation and management system and low complexity of market activities (please see ISCC 204)
- Production capacity of certified outgoing product <100 tons/year
- No change in chemical or physical properties

*Audit requirements*

The ISCC head office must be contacted by the CB prior a respective decision.

### 5.4.3 Brand owners

Brand owners that receive a finished product and would like to make an ISCC claim (on-pack/off-pack) must be covered by certification at least under the trader scope (in case no physical changes are made to the product).

*Brand owner certification*

## 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 PLUS.

## 7 The Circular Economy

ISCC supports the development of the circular economy and consequently reuse and recycling with its certification approach.

The concept of circular economy aims at transitioning the actual linear value chains in our economy into a circular form. This means, economic activity shall be decoupled from the use of finite resources leading to the idea of keeping materials and products in use. Ideally, no waste is generated but material is reused or recycled.

## 7.1 Reuse and Recycling

**Re-use** “means any operation by which products or components that are not waste are used again for the same purpose for which they were conceived”.

*Reuse, recovery,  
recycling  
definitions*

**Recovery** “means any operation the principal result of which is waste serving a useful purpose by replacing other materials which would otherwise have been used to fulfil a particular function, or waste being prepared to fulfil that function, in the plant or in the wider economy”.

**Recycling** is defined as “any recovery operation by which waste materials are reprocessed into products, materials or substances whether for the original or other purposes. It includes the reprocessing of organic material but does not include energy recovery and the reprocessing into materials that are to be used as fuels or for backfilling operations.”<sup>6</sup>

The concept of recycling is part of the waste hierarchy approach<sup>7</sup> introduced by the Waste Framework Directive 2008/98/EC which shall be taken into account in the framework of ISCC. The waste hierarchy approach aims to reduce and to manage waste according to a cascading use of resources. When possible, reuse should be favored over recycling. Recycling should only take place if the further use of the waste would have required an additional processing step. The use of recycled material (e.g. recycled plastic waste) decreases the extraction and use of additional carbon from finite sources. Reducing the exploitation of fossil resources implies also less associated extraction emissions and mitigates environmental pollution caused by waste incineration or waste disposal on landfill sites. In addition, it contributes to the development of a circular economy and reduces overall wastes.

*Waste hierarchy  
approach*

The ISCC approach covers post-consumer and pre-consumer waste. This can also include inorganic waste materials entering the circular economy. According to the Waste Framework Directive 2008/98/EC (Article 3) a “waste” can be understood as “any substance or object which the holder discards or intends or is required to discard”. The material has reached the end of its intended life cycle. This has to be proven by relevant documentation if the material shall be eligible for an ISCC certification. For example, the point of origin holds appropriate licenses and permits to act as a legal waste management company or is an entity that generates recovered material as defined in ISO 14021:2016. Recovered material is defined by this ISO norm as “material that would have otherwise been disposed of as waste or used for energy recovery but has instead been collected and recovered as a material input, in lieu of new primary material, for a recycling or manufacturing process”. This means, the material enters a supply chain again as a feedstock for further production, promoting in this way the circular economy. Hence, certified products from economic operators participating in supply chains of recycled material shall be named with the prefix “circular” on the certificate annex.

*Waste definition*

<sup>6</sup> Waste Framework Directive 2008/98/EC, Article 3 (13-17)

<sup>7</sup> Waste Framework Directive 2008/98/EC (31)

## 7.2 Post-consumer and pre-consumer materials

**Post-consumer material** is defined as material generated by households or by commercial, industrial, and institutional facilities in their role as end-users of the product which can no longer be used for its intended purpose. This includes returns of material from the distribution chain.

*Definitions post-  
/pre-consumer*

**Pre-consumer material** that fall under the definition of „waste or processing residues“ according to the "ISCC Flow chart to determine whether the ISCC w/r process can be applied" (see ISCC EU System Document 201-01 „Waste and Residues“, chapter 4.4.1) can also be named as „circular material/products“ under ISCC. Pre-consumer material covers e.g. material derived from waste streams during the system user's manufacturing processes. Material that is reused in the same production process and/or can be assigned to the categories of rework, regrind or scrap generated cannot be claimed as „circular“. For example, internal processing of manufacturing scrap cannot be claimed as “circular” under ISCC. This means, that pre-consumer material needs to be treated by e.g. an official waste management company or an external company processing the waste material accordingly in order for the material to be potentially claimed as “circular”.

With respect to marketing, companies must claim their input materials and products as specific and transparent as possible to internal and external stakeholders, e.g. referring to post-consumer and/or post-industrial feedstock. The requirements of the currently valid ISCC Logo and Claims need to be followed.

Examples of a recyclable input material are plastic waste or industrial waste. “Mixed Plastic Waste (MPW)” originates for example at waste management companies where it is separated from other waste materials and can be recycled by further mechanical or chemical processing. This provides additional options to promote the circular economy if a direct reuse of the plastic waste is not possible. Material covered under “MPW” has to be essentially free of paper, biomass and/ or used tyres. The point of origin has to provide information on the applicable Resin Identification Code (RIC) categories on the self-declaration if applicable. Non-individually certified Points of Origin generating MPW have to sign the respective ISCC self-declaration confirming in this way that the material is a waste.

*Mixed plastic  
waste*

With regard to supply chains based on reuse and recycling of material all ISCC requirements regarding traceability and chain of custody and all other relevant ISCC requirements are fully applicable.

## 8 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 PLUS.

## 9 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 PLUS, with some differing requirements under ISCC PLUS which are described in the following sub-chapters. Any references in the ISCC EU System Document 203 to GHG emissions calculation and GHG emission value information only apply for ISCC PLUS if the voluntary add-on “GHG Emission” is applied. Otherwise, those requirements can be omitted under ISCC PLUS.

### 9.1 Type of raw material category:

Under ISCC PLUS the following three raw material categories (arising at the beginning of the supply chain) can be certified:

- > **Bio** feedstocks are derived from virgin biomass, whereas biomass refers to the biodegradable fraction of products from agriculture, forestry and related industries including fisheries and aquaculture, e.g. corn, sugarcane, rapeseed etc.
- > **Circular** feedstocks are materials at the beginning of the supply chain considered as a waste/ processing residue that are not landfilled or energetically used, but instead re-used, further used or recycled in a loop without dropping out of the economy.
  - “bio-circular” refers to waste and residues of biological origin from agriculture, forestry and related industries including fisheries and aquaculture, as well as the biodegradable fraction of industrial and municipal waste (e.g. UCO)
  - “circular “(incl. technical-circular) means feedstock derived from the mechanical and/or chemical processing of recyclable materials of non-biological origin (fossil-based) (e.g. mixed plastic waste).

*Categories for  
the type of raw  
material*



- **Renewable** feedstocks cover materials of non-biological origin, derived from a process using renewable energy sources other than biomass (e.g. electricity), in which the input feedstock must not contain usable energy. Electricity generated from renewable energy input like wind, solar, aerothermal, geothermal or water (including hydrothermal sources, waves and tides) (renewable electricity) can be used to produce sustainable materials under ISCC PLUS. The renewability of electricity can be proven via renewable energy obligations, renewable power purchase agreements (PPAs) or via a direct connection/ link of the processing unit with the respective unit producing renewable electricity.
  - For processes in which electricity enables chemical reactions and is used to produce one or several products, mass balancing is limited to a “proportional approach” or “stoichiometric approach”. This means that the sustainable share must be attributed to all process products in the same ratio in which these products are generated per unit of consumed electricity. A “re-attribution” or “shift” of attributed sustainable share from one product of the process to another is not allowed.
  - For example, in case of a chloralkali processing unit in which renewable electricity, sodium chloride and water are used to produce chlorine as the main product, the process yields equivalent amounts of chlorine, sodium hydroxide and hydrogen (for every mole of chlorine produced, one mole of hydrogen and two moles of sodium hydroxide are also produced). In this case it is not allowed to e.g. transfer sustainable credits from chlorine to hydrogen or vice versa.

If a product is processed by chemical synthesis and reactant are derived from both biomass and non-biomass, oxygen (O) and/ or hydrogen (H) and/ or nitrogen (N) element(s) is/ are bound to a carbon structure derived from biomass, its/ their fraction is/ are considered to be part(s) of the bio-based content<sup>8</sup>.

*Bio-based atoms*

## 9.2 Requirements for Sustainability Declarations

Under ISCC PLUS, specific information is required for sustainability declarations.

*Information to be forwarded*

### **Mandatory information:**

- > Type of raw material category (see chapter 9.1)
- > For all circular materials: Waste/residue status of the raw material

<sup>8</sup> For further information please see DIN EN 16785-1

- > For bio materials: Compliance with ISCC sustainability criteria (see ISCC 202 Sustainability Requirements)
- > Information on chain of custody option applied: “physical segregation” or “mass balance”
- > If multi-site credit transfer was applied
- > Statement “ISCC Compliant”: Within ISCC PLUS, it must be guaranteed that the whole upstream supply chain up to the farm/plantation or point of origin is entirely covered by ISCC certification (“ISCC Compliant”).
- > Status post-consumer / pre-consumer material

### **Voluntary information:**

- > Raw material (e.g. corn, UCO, MPW)
- > Country of origin of the raw material
- > Statement on applied add-ons in case of the application of add-ons under ISCC PLUS, the following additional product-related information can be stated on the sustainability declaration:
  - 1) Name(s) of add-on(s), under which the equivalent amount of material has been certified or acquired
  - 2) For add-on 205-01 “GHG Emissions”:
    - Statement of GHG emissions of product in kg CO<sub>2</sub>eq emissions per ton of product (either use of disaggregated default value or individually calculated GHG value)
    - Means of transport and transporting distance (only in case the disaggregated default value for transport is not applied)
  - 3) For add-on 202-03 “SAI Gold”:
    - “ISCC Compliant” material including the add-on “SAI Gold” can be claimed as “Equivalent to FSA 2.0 Gold Level”
  - 4) For add-on 205-02 “Consumables”:
    - Relevant consumables, which are transferred (e.g. water consumption) and individual value in the respective unit per product (e.g. in litre water/ton product)

SAI Gold Compliance: “ISCC Compliant” material including the add-on “SAI Gold” can be claimed as “Equivalent to FSA 2.0 Gold Level”. Alternatively, the claim “SAI Gold Compliance” can mean that the raw material was cultivated in Germany and was certified according to another certification scheme that proves compliance with the SAI Gold performance level (in this case the statement “ISCC Compliant” cannot be made on outgoing sustainability declarations).

*SAI Compliant*

SAI Silver Compliance: "ISCC Compliant" material can be claimed as "Equivalent to FSA 2.0 Silver". Alternatively, the claim "SAI Silver Compliance" can mean that the raw material was cultivated in Germany and was certified according to another certification scheme that proves compliance with the SAI SILVER performance level (in this case the statement "ISCC Compliant" cannot be made on outgoing sustainability declarations).

*Statement on  
add-ons*

### 9.3 Self-declarations/ Self-assessment for Farms or Plantations

Farms/plantations covered under the certificate of a First Gathering Point or Central Office conduct an annual self-assessment and provide the signed self-declarations to the First Gathering Point or Central Office. If for farms/plantations voluntary add-ons are additionally certified, the respective farms/plantations additionally have to complete the "ISCC PLUS self-declaration for add-ons" and provide it to the First Gathering Point or Central Office. The templates of the self-declarations are available on the ISCC website.

*Annually signed  
self-declarations*

During the audit, the First Gathering Point or Central Office has to provide a list of all farms/plantations with names and addresses of contact persons who signed the ISCC self-declaration within the past twelve months. If farmers apply one or more of the ISCC PLUS add-ons, this must be clearly indicated on the list.

### 9.4 Mass balance calculation

Under the mass balance system the sustainability characteristics remain assigned to batches of material on a bookkeeping basis while the physical mixing of material with different sustainability characteristics and the mixing of sustainable and non-sustainable material is allowed. Any kind of mass balance operation and calculation shall only be related to sustainable material. Under ISCC, the maximum timeframe for a mass balance calculation is three months. A mass balance must be site-and scope-specific, i.e. a separate mass balance shall be set up for every production site, even if they are under the same legal entity. "Sites" refer to locations/addresses of individual legal entities while "scopes" refer to market activities, e.g. collecting, trading and processing sustainable material (for further explanation please see ISCC System Document 102).

*Mass balance*

The following sustainability characteristics have to be distinguished in the bookkeeping:

*Sustainability  
characteristics*

- > Raw material category
- > Waste/residue status of the raw material
- > Status post-consumer / pre-consumer material
- > Type of raw material (voluntary)

- > Country of origin of the raw material (voluntary)
- > “ISCC Compliant”, “SAI Silver Compliant” and “SAI Gold Compliant” material
- > Add-on(s) applied (for every individual add-on or set of add-ons applied a separate bookkeeping has to be kept)
  - Information on GHG emissions (if add-on “GHG Emissions” is applied)

It is possible to downgrade sustainable material with a higher sustainability category (i.e. add-ons were covered by certification), for example to compensate a negative mass balance of sustainable material with a lower sustainability category (i.e. less or no add-ons applied) (see figure 1). However, this is only possible if all other sustainability characteristics are identical. If an ISCC certified system user receives sustainable material forwarded under the chain of custody option “mass balance” it is not possible to switch to the chain of custody “physical segregation” for the same material afterwards.

*Downgrading of material*

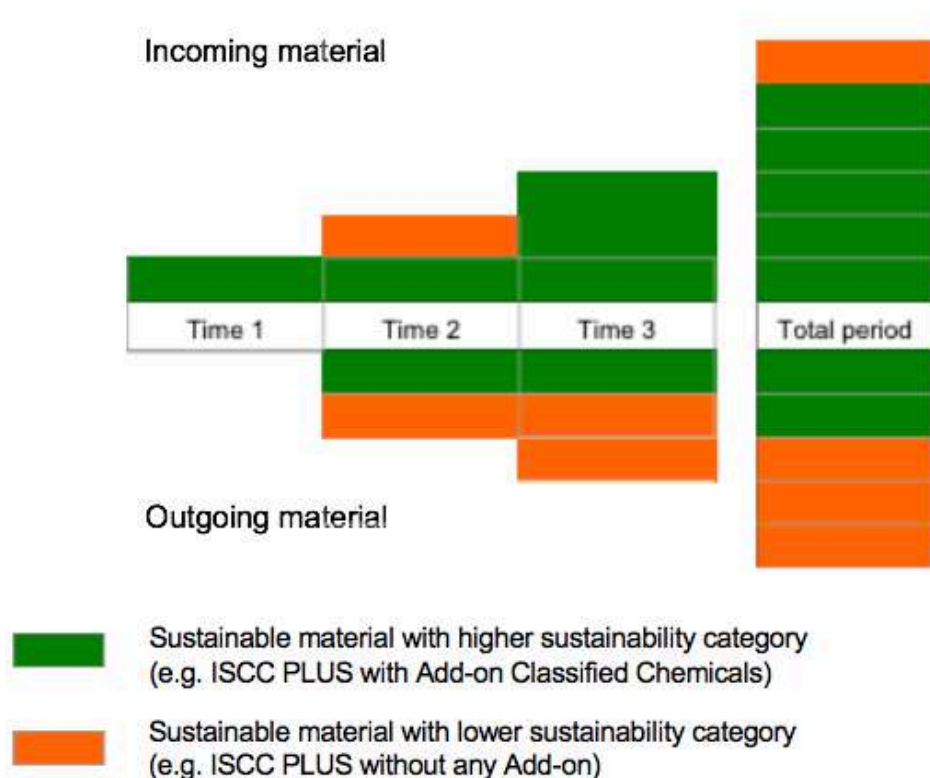


Figure 1: Negative balance of sustainable material can be balanced by sustainable material with a higher sustainability category (all other sustainability characteristics have to be identical)

### 9.4.1 Credit transfer

If more sustainable material was received than dispatched within one mass balance period, the surplus of sustainable material in the bookkeeping is called “credit”. It is possible to transfer credits from one mass balance period to the next. This is possible regardless of the amount of material in stock (sustainable and unsustainable) at the end of the mass balance period. It should be ensured that a company is continuously certified, i.e. that no time gaps between certification periods occur.

*Surplus  
sustainable  
material*

Mass balances shall be kept strictly site-specific. Credits achieved within one site’s mass balance cannot be transferred to another site’s mass balance. An exception applies for processing units and storage facilities certified under ISCC PLUS. They can transfer credits between different sites under the following conditions:

*Site-specific  
mass balances*

- > Supplier and recipient of credits must be part of the same company/corporate group/joint venture
- > Sites must be located within national borders, or within neighbouring countries (sharing an inland border)
- > Applicable only for the same kind of outgoing product
- > Mass balances must be kept site-specific
- > ISCC certification must be in place for all sites
- > Certificates must be issued by the same certification body

Under ISCC PLUS it is also possible to transfer credits between sites that are part of the same or corporate group or joint venture. A corporate group is defined as a number of consolidated legal entities guided by a parent company. Precondition for the latter case is that the company transferring credits to another operational unit (being part of the JV) holds a majority share in the other company. This has to be proven accordingly to the auditor. The other additional requirements for multi-site credit transfer under ISCC as stated above remain unchanged and have to be equally fulfilled.

Operations that are both certified under ISCC EU and ISCC PLUS can transfer credits from ISCC EU to ISCC PLUS mass balances, if the material is “ISCC Compliant” and the other sustainable characteristics are identical. However, it is not possible to transfer credits from ISCC PLUS to ISCC EU mass balances.

### 9.4.2 Co-processing

Bio, circular, renewable and fossil-based feedstocks can be processed simultaneously. Processing means any modification causing a change in the molecular and/or mechanical structure of the raw material/ product. Co-processing of different types of feedstocks results in mixed products with the same chemical properties. The system boundary for co-processing is limited to the site of the processing unit. Bio-based, circular and renewable feedstocks have to meet all applicable ISCC requirements (“ISCC Compliant”

*Simultaneous  
processing of  
different  
feedstocks*

*material*) and only then can be claimed as “sustainable” under ISCC. Adding denaturants or other auxiliaries is not regarded as co-processing.

### 9.4.3 Controlled blending

Bio, circular and renewable feedstocks and products can also be blended. Blending is obtained by mixing the feedstocks/ products without a chemical or biological reaction. Controlled blending refers to a planned blending regime resulting in constant and verifiable content of bio, circular and renewable feedstock in the final product. The “physical” bio-based content can be determined using 12C/ 14C isotope measurement regime. By using this measurement option, claims on the bio-based content can be made. If no isotope analysis is conducted the respective guidance for controlled blending in the ISCC Logos and Claims Document needs to be followed.

### 9.4.4 Mass balancing approach under ISCC PLUS

The mass balancing approach determines the sustainable share and the amount of the sustainable outgoing product being ISCC PLUS certified, based on the amount of ISCC PLUS certified input material. The sustainable share is the amount of sustainable input material multiplied with the respective conversion factor (CF) of the processing unit. The CF is the amount of all outputs divided by the amount of all inputs. For the determination of the conversion factor, all process outputs (products) as well as reactants (e.g. water) can be taken into account. Process losses (e.g. gases to flare) are deducted from the conversion factor.

The determination of the CF must be conducted based on the operational data of the processing unit. It is not allowed to determine the CF based on theoretical data. Each plant (e.g. a cracker, a polymerization plant), which is combined under one certificate at one site, has its own conversion factor. Depending on which process steps are used to manufacture a product or which plants are passed through, the corresponding conversion factors must be taken into account.

There must be an equivalence between the “ISCC Compliant” input and the respectively claimed output (on a mass balance basis). If this 100% equivalence is not achieved, the percentage must be stated. Equivalence means that the respective amount of input to output has been sourced as claimed.

ISCC PLUS offers different options to conduct the mass balancing for a certified processing unit and to determine the sustainable output of co-processed products. In general, ISCC PLUS allows the free attribution for the determination of the sustainable share of input material to the output material. Free attribution means that the sustainable share can be attributed to one or several output materials.

*Mass balancing approach*

*Options for mass balancing under ISCC PLUS*



Figure 2: Schematic view on the free attribution approach under ISCC PLUS

The sustainable output can be determined using an “attributing approach” (Option 1 and 2, see Figure 3). In this case, the site processing unit defines the system boundaries”. The specific processes (e.g. chemical reactions) within the system boundaries of the respective processing unit are not taken into account for the determination of the sustainable share. Thus, the focus of the analysis is exclusively on the relevant input, output and losses of the process. In order to calculate the sustainable share, the amount of sustainable input, output and the losses can be described based on their mass (**Option 1, Mass Determination**) or based on their energetic value (**Option 2, Energetic Determination**).

Alternatively, the **Trace-the-Atom option (Option 3, see Figure 3)** can be used to determine the conversion factor. The equation of the chemical reaction used for the production of the sustainable product is followed. Consequently, the conversion factor is based on the share of atoms that are part of the output molecule, derived from the sustainable input. Operational data of the processing unit must be used to take process losses into account and determine the sustainable output.

Using isotope measurements of the output, the share of the co-processed bio-based feedstocks can be determined in the final product. A **<sup>12</sup>C/ <sup>14</sup>C isotope measurement (Option 4, see Figure 3)** is used to determine the bio-based share in a product. In contrast to the option of calculating the process yield based on an analysis of in- and output materials, this option measures the “physical” bio-content in a product. Here, in contrast to Options 1-3, claims on the bio-based content can be made because it can be proven that the product physically contains a certain sustainable input. Further information on accepted methods, measurement and sampling regimes can be found in ISCC Guidance Document 203-01 “Co-Processing”.

*Mass balancing based on input, output and losses*

*Mass balancing based on chemical reactions*

*Mass balancing based on bio-content measurements*

Option	Approach	Principle
1 Mass Determination	Attribution Approach	Free attribution to one or several outputs
2 Energetic Determination		
3 Trace-the-Atom	Molecular Approach	Determination based on chemical reaction
4 <sup>12</sup> C/ <sup>14</sup> C Analysis	Measurement	Measurement of sustainable share

Figure 3: Overview on mass balancing options under ISCC PLUS

For all options eligible under ISCC PLUS, the attribution/ determination is limited to:

- > process outputs that can potentially contain parts (molecules/atoms) of the sustainable input after its processing/chemical reaction (→ no attribution to output, which cannot (chemically/ technically) include the sustainable input).
- > physical output (sustainable and non-sustainable) produced in the respective mass balance period (→ no attribution to a quantity of output, which is not produced at the site within a mass balance period).

<p><b>Site specific</b></p> <hr/> <p>Mass balancing must be site-specific.</p>	<p><b>Process feasibility</b></p> <hr/> <p>It must be chemically/ technically possible, that the input molecular/ atoms are included in the attributed output.</p>
<p><b>Operational data</b></p> <hr/> <p>The conversion factor is determined based on operational data.</p>	<p><b>Physical output</b></p> <hr/> <p>Attributed sustainable output cannot be higher than the physical output in a mass balance period.</p>
<p><b>Transparency</b></p> <hr/> <p>Information on the used option for MB (attribution) and on multi-site MB must be provided via sustainability declaration.</p>	

Figure 4: Basic conditions for the ISCC PLUS mass balancing approach

#### 9.4.5 Consideration of additives and non-sustainable organic content for mass balancing

Additives and other non-sustainable organic compounds of less than 1% of the total mass or energetic value of the final product can be neglected for mass balance calculation. In total, all additives and other non-sustainable organic compounds must be less than 3% of the total mass or energetic value of the final product, otherwise those have to be taken into account for mass balance calculation. Taking into account the tolerance level of neglectation it is not allowed to use a conversion factor >1.

#### 9.4.6 Use of consumption factors

In case of a multistep reaction network at one site (e.g. chemical park) both, Bills of Materials and/ or Process Orders may not allow to use the “black box” approach for the determination of the conversion factor of the site/ processing unit. In such a case, each process step can be analysed individually, leading to specific consumption factors for each individual input component of the process step. Consumption factors reflect, how much input material (also taking material losses due to chemical reactions or process inefficiencies into account) must be used to produce a specific amount of the desired material/ component. For some processes and sites, consumption factors can be more accurate in terms of raw material consumption than an overall conversion factor for the whole processing unit. The determination of consumption factors must always be site specific and based on Bills of Material and/ or Process



Orders being updated and adjusted based on actual consumption data on a regular basis (e.g. annually).

## 10 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 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.

*Conduction of audits*

This System Document applies equally for ISCC EU and ISCC PLUS.

## 11 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.

*Options on GHG emissions*

Within ISCC PLUS, the verification of GHG emissions is voluntary and can be added by applying the add-on 205-01 “GHG Emissions”. If the add-on is applied, this System Document applies equally for ISCC EU and ISCC PLUS, with some differing requirements under ISCC PLUS which are described in the following sub-chapters.

### 11.1 Deviations with respect to emission factors

Within ISCC PLUS, emission factors can be individually calculated or come from official sources like the Renewable Energy Directive (RED) or Annex I of the ISCC EU System Document 205 “GHG Emissions”. Furthermore, values based on Ecoinvent or other relevant databases or peer-reviewed literature can be used, if applicable. Recognized methodologies for individual calculations are next to the RED or ISCC also ISO 14040/44 or ISO 14064/67. The methodology used must always be verified according to the ISO standard or alternatively the supplier must be ISCC certified so that relevant requirements have been verified during an ISCC audit.

*Emission factors*

### 11.2 Calculation of regional GHG values for cultivation ( $e_{ec}$ )

Additionally, for regional averages for cultivation that can be calculated for countries outside the European Community, where no typical emission values for cultivation (NUTS2 values) exist, it is possible under ISCC PLUS for third parties (e.g. companies, plantation owners, associations) to calculate typical GHG emissions for cultivation. The methodology shall follow ISCC’s requirements and ISCC should be informed whenever such values are calculated. However, a submission to the European Commission is not required.

*Typical GHG emissions for cultivation*

### 11.3 Calculation of individual GHG values for cultivation ( $e_{ec}$ )

In case of individual GHG emission calculations for a group of farms or plantations, the averaging of input values and GHG emission values is accepted under ISCC PLUS.

*Averaging of  
GHG values*

### 11.4 Aggregation of different GHG values

Under ISCC PLUS, the aggregation of different incoming GHG values is possible for all input materials of the same kind.

*Aggregation of  
GHG values*

### 11.5 Allocation of GHG emissions

Under ISCC PLUS, the allocation of emissions to main and co-products can be based on the energy content of both products (see 4.3.8.1 ISCC EU System Document 205 “GHG Emissions”), but other types of allocation (e.g. based on mass) are also possible. The most suitable allocation method should always be used, e.g. if the main product is used energetically an energetic allocation should be applied.

*Allocation of  
GHG emissions*

### 11.6 Life cycle coverage

Under ISCC PLUS, the GHG emission calculation can either cover the whole life cycle of the product (from cradle-to-grave), or only the emissions up to the factory gate (from cradle-to-gate). In any case the GHG add-on must be implemented in the entire supply chain up to the entity claiming a value on outgoing product. It must always be clearly highlighted on the sustainability declaration of the product if the cradle-to-gate approach is used. If required, further information on the additional emission to be included for the product must be provided to the recipient of the material.

*Life cycle  
coverage*

Under ISCC PLUS, the calculation of GHG emission covering the whole life cycle of the product (Life cycle assessment, LCA) must be conducted according to the requirements of ISO 14040/ 14044/ 14067. In case system users have conducted a LCA also for upstream activities based on an ISO standard that differs from the ISCC methodology, the calculated value needs to be communicated separately and cannot be used to replace a GHG calculation based on the ISCC methodology.

## 12 Group Certification

The ISCC EU System Document 206 “Group Certification” specifies requirements for the certification of groups, including the principles for sampling. So far those are applicable for farms/plantations, points or origin of a waste/residue material, and warehouses. For ISCC PLUS this concept is expanded to the two following approaches listed in this chapter.

*Certification of  
groups*

## 12.1 Certification approach for small companies

Under certain conditions small companies can be covered by group certification. The ISCC head office must be contacted prior a respective application.

- > First processing of raw material at the beginning of the supply chain, e.g. small-scale pyrolysis producers in pilot phases and handling 100% certified outgoing product (physical segregation)
- > Companies specified in chapter 5.4.2, i.e. downstream from polymer producers and converters

### Preconditions:

- > the entity or operational unit is a small entity with one production site and a different address than the group head
- > similar processes and similar types of input material and outgoing product
- > production capacity of nor more than 1000 metric tons of certified outgoing product per year

*Definition small entity*

If the entity has a production capacity of:

- > less than 100 tons certified output: small entity signs a self-declaration to the group head. Under a regular risk no sample-based audit is required. However, if the risk level is higher or due to any other reason set by the Certification Body (CB), the auditor still reserves the right to audit the supplier.
- > 100 bis 1000 tons certified output: the small entity signs a self-declaration to the group head and will be potentially verified as part of sample (according to the requirements as provided in ISCC System Documents 204 and 206).
- > More than 1000 tons: an individual certification is necessary because the entity cannot be considered a small entity anymore.

*Thresholds*

Audit requirements and required documentation remain according to all other relevant ISCC Documents including ISCC 201-1, 203, 204 and 206 so that e.g. the group head is responsible for and controls the integrity of ISCC certified product through its Internal Control System including an internal risk assessment of its group members, internal audits, site specific mass balance calculations etc. Suppliers of the head of the group need to sign a self-declaration and both parties need to document incoming deliveries, conversion factors and outgoing product for auditors in a clear and traceable way. The group head is responsible for all traceability concerns so that it needs to be clearly identifiable and verifiable for the auditor which outgoing sustainability declaration of the group head relates to which received amounts of certified feedstock. The head of the group can also be the buyer of the

*Audit requirements*

product and can add further small entities throughout the validity period of certificate.

**For upstream small companies specifically:**

Documentation on the origin of the supply chain regarding the waste status of the material needs to be in place at the group head as well as at its suppliers covered under the group certification umbrella (e.g. waste codes, post-consumer/ pre-consumer status, compliance with national laws and regulations, list of suppliers, licences to operate).

**12.2 Certification approach for country dealers / limited risk distributors (LDR)**

LRDs are own legal entities and are active in certain countries (sales regions) for corporate groups having a business principal that acts as central trader and therefore is in charge of all the purchasing and selling operations (a.o.). Business principals control a centralized ERP system but do not receive physical ownership of sustainable material. The sustainable material is sold to LRDs in all relevant sales markets who then sell the sustainable product to a third party in the country. LRDs also act as paper traders that do not receive the sustainable product physically. For such organized setups a group certification is possible if all required documentation is available at the business principal and not at an office in the respective country the LRD is active in.

*Definition LDR*

**Specifications for LRDs:**

*Preconditions*

- > must be part of the corporate group
- > must not be active for other companies
- > must have a trade name that links it directly to the corporate group it belongs to
- > must be part of the central ERP system of the corporate group in a way that all relevant data can be approached from the business principal' headquarter
- > only acts as paper trader, meaning it buys and sells the respective material only in the central ERP system, the physical flow of the material is straight from the production unit to the customer. The production unit must appear as supplier on the sustainability declaration
- > only sells products produced by a processing unit that is part of the corporate group and invoices these upon selling

- > does not issue any delivery documents and/or sustainability declarations. The sustainability declaration reflects the physical flow of the sustainable product.

The LRD does not need to be audited separately in case all relevant data can be accessed from the business principal's system where the audit takes place. Audit requirements and required documentation remain according to all other relevant ISCC Documents including ISCC 201-1, 203, 204 and 206 so that during the audit of the business principal it is a.o. verified that deliveries of sustainable material from the processing units are balanced with the sum of sales of sustainable material by all entities involved. The business principal needs to document all purchases and sales of ISCC sustainable material and there must be a link between the LRD invoicing and the dispatch of product at the processing unit. It needs to be ensured that the customers of the sustainable material know under which ISCC PLUS certificate the LRD is covered in order to be able to check the certificate's validity on the ISCC homepage. In case additional LRDs are added between two ISCC PLUS audits, this needs to be reported to the CB and the updated list needs to be provided to ISCC by the CB. In case of a LRD setup, the Sustainability Declaration can be directly issued from the respective processing unit, at which the sustainable material has been produced to the final customer of the material (without being issued to the LRD and the respective trading unit(s)) following the physical flow of the sustainable material.

*Audit requirements*

## 13 ANNEX – ISCC EU and ISCC PLUS: Overview Differences

### 13.1 General differences between ISCC EU and ISCC PLUS

Issue	ISCC EU	ISCC PLUS
<b>Recognition and Accreditation</b>	Recognised by the European Commission (EC) to demonstrate compliance with the legal requirements of the RED and FQD. Surveillance by German BLE. Surveillance and accreditation by ANSI	ISCC PLUS is a voluntary certification standard for non-regulated markets. Surveillance and accreditation by ANSI
<b>Scope of application</b>	Biofuel markets in the EU	Biofuel markets outside EU and bioenergy, food, feed, chemicals/technical applications
<b>Acceptance of other certification schemes</b>	Acceptance of all national and voluntary schemes that are	Only ISCC (ISCC certification of the whole upstream supply

	recognized by the EC. For waste and residues, schemes are only accepted upon a positive benchmark. So far, only RedCert EU, RSB and 2BSvs have been positively benchmarked	chain required).* ISCC will consider benchmarks for potential mutual recognition only with other multi-stakeholder voluntary schemes.
<b>Materials currently covered</b>	All types of agricultural and forestry raw materials, waste and residues, biogas and algae	All types of agricultural and forestry raw materials, waste and residues, non-bio renewables and recycled carbon materials and fuels
<b>Application of GHG emission requirements</b>	Mandatory for all elements of the supply chain	Voluntary coverage (add-on "GHG Emissions")
<b>Reporting Requirements to the EC</b>	Yes. Annually reporting of sustainable material for producer of final biofuel and certified elements at the beginning of the supply chain (e.g. FGPs, CPs)	Not applicable

\* Exception applicable for SAI compliant material cultivated in Germany

### 13.2 Differences between ISCC EU and ISCC PLUS with regard to traceability and chain of custody

Issue	ISCC EU	ISCC PLUS
<b>Transfer of positive credits to the next mass balance period</b>	Only, if at least the equivalent amount of physical material (sustainable and unsustainable) is in stock. Transfer of credits between different sites not allowed	Positive credit transfer possible with no time limit even if no physical material is in stock. Transfer of credits to other sites of the same company, corporate group or joint venture possible for processing units and storage locations under certain conditions*
<b>Mutual acceptance of ISCC EU and ISCC PLUS</b>	Deliveries solely from ISCC PLUS certified companies not accepted	Under ISCC PLUS entities handling "ISCC compliant" material after the FGP/CP must be ISCC PLUS certified.
<b>Applicable claims</b>	"ISCC Compliant" and "EU RED compliant"	"ISCC Compliant". If applicable, claims for

		voluntary Add-ons used (ISCC claims and logos document)
<b>GHG information on sustainability declaration</b>	Mandatory (special requirements for final biofuels see table below)	Only if the voluntary Add-on "GHG emissions" is applied

\* Conditions for transfer of credits between sites under ISCC PLUS: Sites are part of same company and are located within national borders or sharing an inland border, applicable for same kind of product, site-specific mass balances are in place, sites are certified by the same certification body.

### 13.3 Differences between ISCC EU and ISCC PLUS with regard to GHG emission calculation

Issue	ISCC EU	ISCC PLUS
<b>Application of GHG requirements</b>	Mandatory for all elements of the supply chain	Voluntary application of add-on "GHG Emissions"
<b>Specific GHG requirements for final products</b>	Yes. Producer of final biofuel and downstream supplier have to report GHG emissions of biofuel, relevant fossil fuel comparator, GHG emission savings (compared to relevant fossil fuel), and statement if processing unit of final biofuel* was in operation on or before 5 October 2015	No. Voluntary if requested by final customer/market. Application of add-on "GHG Emissions" along the supply chain is precondition

\* According to the RED a processing unit shall be considered to be in operation if the physical production of biofuels has taken place