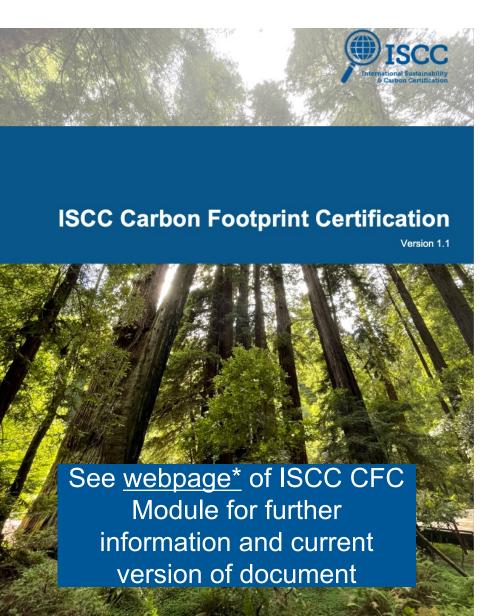


Developments and Market Expansion of ISCC Carbon Footprint Certification (CFC)

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Introduction to ISCC Carbon Footprint Certification (ISCC CFC)



- Certification of product carbon footprints (PCFs)
- Low carbon claims for products with improved carbon footprint due to
 - Decarbonization measures during production (and use of conventional feedstock)
 - Use of ISCC PLUS certified feedstock
- Applicable for co-processing setups with annual verification of mass balance and volumes
- Module can be used on its own or combined with ISCC PLUS feedstock
- Iterative approach for further development of document:
 - Certification scope specific requirements for PCF calculation to aim for comparability and reproducibility of PCF results
 - Currently developed approaches include e.g. CCS and CCU
 - CFC module is under development, currently restricted certification possibilities with direct involvement of ISCC

^{*}https://www.iscc-system.org/certification/iscc-certification-schemes/iscc-carbon-footprint-certification/

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The introduction of the ISCC Carbon Footprint module allows a differentiation from ISCC PLUS as well as its combination

ISCC Carbon Footprint Certification

- PCF of material is certified. Material itself, its origin / feedstock is not certified.
- No non-conventional feedstock necessary for certification

ISCC PLUS certification

- Material (and its origin / feedstock) is certified.
- Non-conventional feedstock necessary for certification

- → CFC Module can be used on its own or combined with ISCC PLUS feedstock
 - "ISCC PLUS logo" remains for materials from non-conventional feedstock
 - Additional "logo" (to be developed) for GHG performance of PLUS certified products
- → Update of GHG addon of ISCC PLUS will be developed as one / several certification approach(es) for the different PLUS feedstocks under the CFC Module



Current CFC certification approaches

- Supply chains including Carbon Capture and Storage (V1.1)
- MeOH production from CO2 (Carbon Capture and Utilization, V1.1)
- Silicon metal production with reduced PCF (V1.2)
- Downstream entities handling CFC material (V1.2)

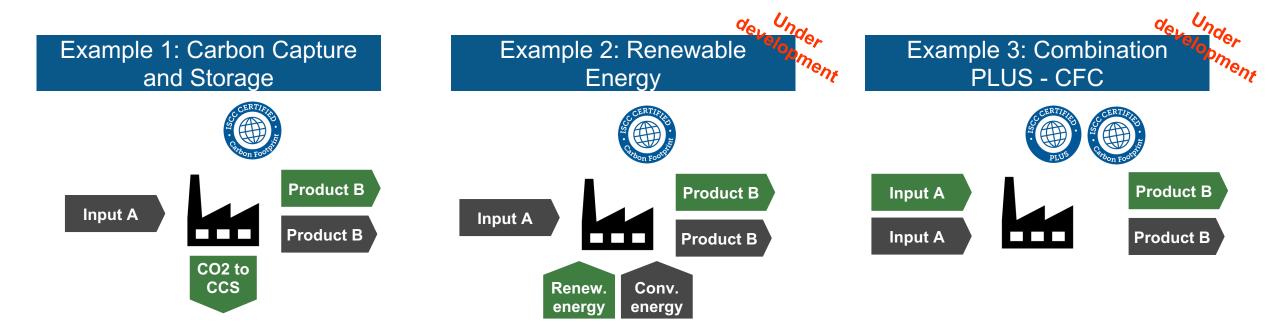
Under development

- PCF calculation for mass-balanced PLUS products under CFC
- Allocation of Renewable Energy to dedicated product volumes

Please see V1.2. of the ISCC system document in public consultation under this <u>link</u>*. We are looking forward to your feedback!



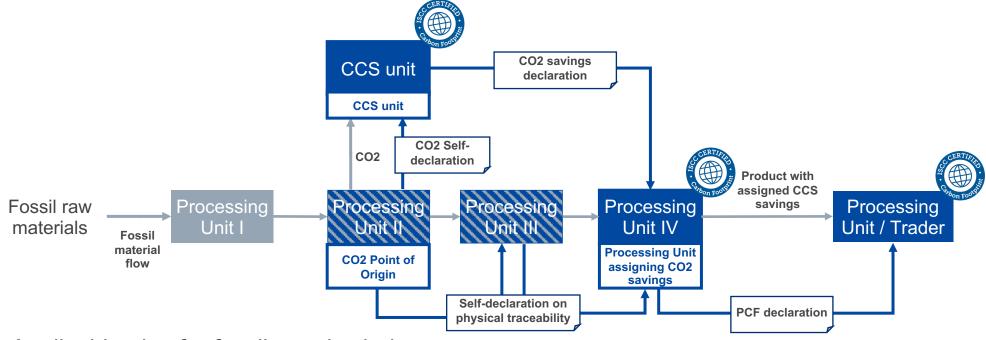
ISCC CFC approaches combine a mass balance with PCF information in a two-PCF-approach



- Two-PCF-approach: baseline PCF and low carbon PCF
- Annual verification of mass balance verifies sold product amounts with low carbon PCF and baseline PCF



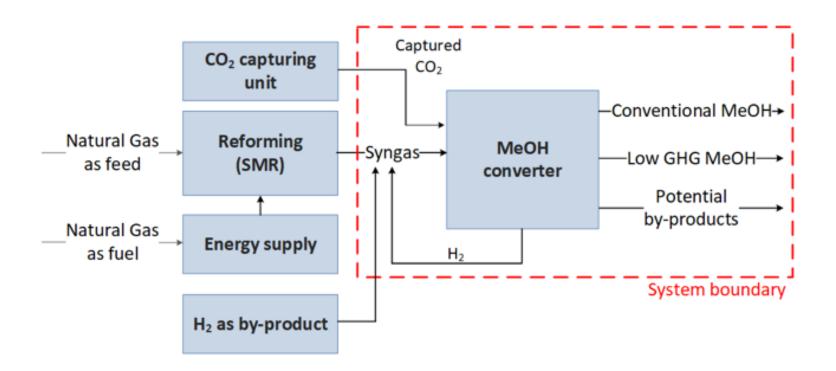
Current approaches (1/4): ISCC CFC certification approach for supply chains with CCS



- Applicable also for fossil supply chains
- CCS unit needs to be physically linked to supply chain, ensured via documentation
- Calculation of baseline PCF and net CO2 savings
- Emission balancing approach: net zero PCF possible (compensation), no double counting
- Pilot certificate issued

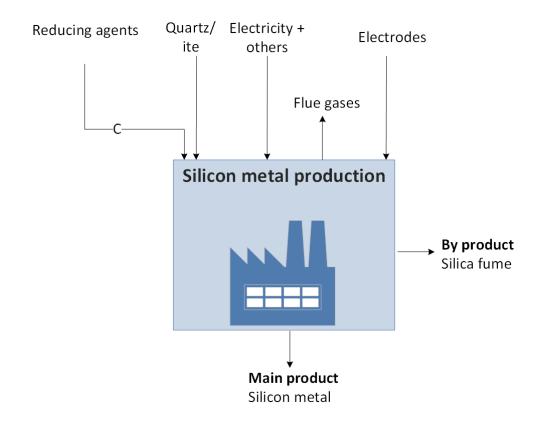


Current approaches (2/4): Methanol from CO₂ (CCU)



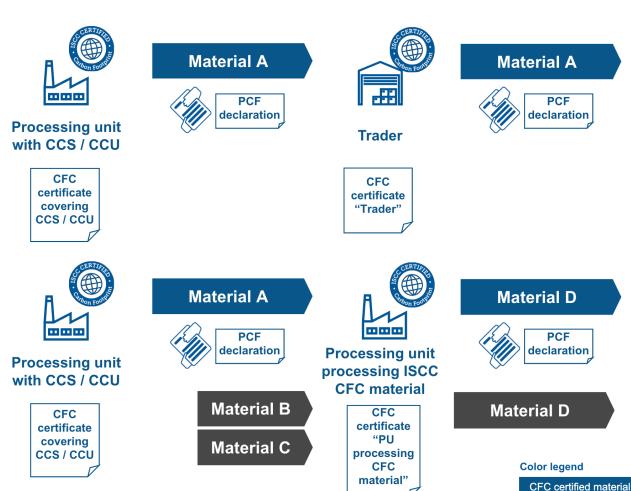


Current approaches (3/4): Silicon Metal production with reduced PCF





Current approaches (4/4): Downstream entities handling CFC certified material





Part 1: Trader

Part 2:

Processing Unit

(PU) processing

CFC material

Conventional material

The certification approach for mass-balanced ISCC PLUS products under ISCC CFC aims to...

...offer a cradle-to-gate PCF with -1/+1 approach to allow e.g. consideration of a carbon uptake for biogenic feedstock.

...be in line with ISO 14067 and TfS.

...allow a third-party verification for PCFs of mass-balanced PLUS products.

...calculate PCFs of mass-balanced PLUS products comparably, reproducibly and in a transparent manner.

...allow calculating two distinct PCFs for the same material with and without attributed PLUS certified input.

... align the attribution of feedstocks to products (mass balance) with allocating emissions to products (PCF calculation) in one consistent approach.





Thank you!

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