

ISCC PLUS 201 SYSTEM BASICS

Version 1.0



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Content

| | |
|---|----|
| Table of Abbreviations..... | V |
| 1 Introduction | 7 |
| 2 The ISCC PLUS Certification System..... | 10 |
| 2.1 Subject of Certification..... | 10 |
| 2.1.1 Materials Eligible for ISCC PLUS Certification | 11 |
| 2.1.2 Raw Material Categories | 12 |
| 2.2 Participants in the Certification System | 14 |
| 2.2.1 System User | 14 |
| 2.2.2 Certification Bodies | 19 |
| 2.2.3 Stakeholders | 19 |
| 2.3 Certification Requirements | 20 |
| 2.3.1 Agriculture and Forest Requirements..... | 20 |
| 2.3.2 Management System | 23 |
| 2.3.3 Traceability and Chain of Custody | 23 |
| 2.4 Voluntary Add-Ons under ISCC PLUS | 23 |
| 2.5 Acceptance of other Certification Schemes under ISCC PLUS..... | 24 |
| 2.5.1 Forest Biomass under ISCC PLUS | 25 |
| 3 Registration and Certification Process..... | 26 |
| 3.1 Registration..... | 26 |
| 3.1.1 Initial registration | 26 |
| 3.1.2 Registration modifications | 29 |
| 3.2 Certification Process..... | 29 |
| 3.2.1 General Requirements | 29 |
| 3.2.2 Audit Preparation..... | 35 |
| 3.2.3 Audit Conduction | 36 |
| 3.2.4 Non-Conformities..... | 37 |
| 3.2.5 Audit documentation and submission..... | 38 |
| 3.3 Recertification | 40 |
| 3.4 ISCC PLUS Certificates..... | 41 |
| 3.5 ISCC Certificate Database..... | 45 |
| Annex I: Overview of Differences between ISCC PLUS and ISCC EU..... | 47 |

| | |
|---|----|
| Annex II: Flow Process for Audits | 50 |
|---|----|

Table of Abbreviations

| Abbreviations | Full description |
|---------------|--|
| APS | Audit Procedure System |
| CB | Certification Body |
| CSR | Corporate Social Responsibility |
| EAC | Energy Attribute Certificate |
| ETBE | Ethyl Tertiary Butyl Ether |
| FM | Forest Management |
| FSA | Farm Sustainability Assessment |
| FSC | Forest Stewardship Council |
| GHG | Greenhouse Gas |
| iLUC | Indirect Land Use Change |
| ISAE | International Standard on Assurance |
| ISCC | International Sustainability and Carbon Certification |
| ISEAL | International Social and Environmental Accreditation and Labelling |
| ISO | International Standardization Organization |
| LDR | Limited Risk Distributor |
| LUC | Land Use Change |
| LULUCF | Land Use, Land Use Change, and Forestry |
| MTBE | Methyl Tertiary Butyl Ether |
| NGO | Non-Governmental Organization |
| RED | Renewable Energy Directive |

| | |
|-------|--|
| RFNBO | Renewable Fuels of Non-Biological Origin |
| SAI | Sustainable Agriculture Initiative |
| SAR | Summary Audit Report |
| UCO | Used Cooking Oil |

1 Introduction

The *International Sustainability and Carbon Certification* (ISCC) is a system designed for the implementation and certification of sustainable, traceable and deforestation-free supply chains. It is an independent multi-stakeholder initiative that has been developed and is being continuously improved with the involvement of its stakeholders. The ISCC system is governed by the legally registered ISCC Association (ISCC e.V.). ISCC applies strict rules for the conservation of valuable landscapes as well as the environmentally friendly and socially responsible production of raw materials from agriculture and forestry.

ISCC

During the development of its systems, ISCC incorporates best practice initiatives and aligns with international initiatives, such as the International Social and Environmental Accreditation and Labelling Alliance (ISEAL Alliance) and standards like the International Standard on Assurance Engagements (ISAE) 3000 (Revised)¹ and the International Organisation for Standardization (ISO). This ensures a consistent and reliable application of ISCC, particularly in areas like quality control, risk management, audit planning and conducting, as well as sampling processes, surveillance and reporting mechanisms. Furthermore, ISCC has established the ISCC Integrity Program, which monitors the performance of ISCC System Users and Certification Bodies (CBs) cooperating with ISCC to ensure and maintain the high-quality standard and credibility of ISCC.

Best practices

ISCC operates certification systems for different markets and scopes. These systems include ISCC EU, ISCC PLUS, ISCC CORSIA/ISCC CORSIA PLUS. This System Document describes the basis of the ISCC PLUS system.

Certification systems

ISCC PLUS certification is applicable for the bioeconomy and circular economy for food, feed, chemicals, industrial applications (e.g. plastics or packaging) and energy from renewable sources (fuels, electricity, heating and cooling). It covers supply chains for all kinds of biomass (including agricultural and forest biomass), bio-circular and circular waste and residues, non-biological renewable materials and recycled carbon-based materials. Independent third-party certification ensures compliance with the strict requirements regarding ecological and social practices on Farm/Plantation level and for forest biomass, voluntary greenhouse gas emissions savings and the traceability of materials throughout the supply chain.

Bioeconomy and circular economy

ISCC PLUS was established based on the ISCC EU system and has been further developed over the years. Nowadays, ISCC PLUS is an independent certification system. Recognising the evolving market demands not covered within the existing ISCC PLUS system and add-ons², ISCC is open to the development of additional extensions. These potential extensions,

Market demands

¹ International Standard on Assurance Engagements 3000: Assurance Engagements other than Audits or Reviews of Historical Financial Information.

² Add-ons are additional modules of ISCC, which can be used on top of the ISCC core-requirements.

encompassing voluntary add-ons and scopes, would address a broader range of raw materials, processes, and supply chains to meet specific market requirements.

ISCC certification is recognised by several initiatives, brand owners and national or regional authorities. Examples include the recognition of ISCC for the certification of selected biofuels and bioliquids in Japan and Australia (Queensland). Another example is the recognition of ISCC Japan FIT for selected feedstocks destined for power generation from renewable sources in Japan. Further information on the bodies which recognise ISCC certification is available on the ISCC website.

Recognitions

The verification of compliance with the ISCC requirements as well as the issuance of certificates are performed by recognised third-party CBs cooperating with ISCC.

*Independent
third parties*

Essential characteristics and features of ISCC PLUS are:

*Essential
features of ISCC
PLUS*

- > Global application
- > Continuous global and regional stakeholder dialogue
- > Coverage of all types of biomass (including biomass from agriculture, forestry and aquaculture, such as algae), biogenic waste and residues (including agricultural, aquaculture, fisheries and forestry residues), ligno-cellulosic and non-food cellulosic materials
- > Coverage of raw materials of non-biological origin, such as liquid and solid waste streams, waste processing and exhaust gas, and energy derived from renewable sources other than biomass
- > Proof of ecological, social and economic sustainability
- > Traceability of certified material through mass balance, physical segregation or controlled blending
- > Voluntary determination of GHG emissions and savings along the supply chain
- > Continuous improvement of sustainability criteria, certification requirements, processes, scopes and applications
- > The ISCC Integrity Programme to ensure a consistent and objective certification process and to facilitate ISCC's risk management
- > Transparency through freely accessible ISCC Documents and information about certificate holders, e.g., through publication of certificates and Summary Audit Reports
- > Collection of information on types and amounts of certified materials, e.g., to fulfil legal reporting requirements
- > Third party certification audits by competent, independent and impartial auditors

- > Extensive training programmes for Auditors, System Users and other interested parties
- > Transparent rules to deal with complaints and appeals received
- > Support and help desk for System Users, Members of the ISCC Association and other stakeholders
- > Regular publication of the ISCC Impact Report with review of achievements and ISCC's impact on the ground

The ISCC PLUS seal is the official mark used exclusively on the ISCC PLUS certificate and cannot be used for any other purposes or applications. The ISCC corporate logo holds copyright protection and is a registered trademark. Certified ISCC System Users may use the ISCC logo and claims for relevant communications and documentation following a written request to ISCC. If the System User wishes to use the logo in any other way, the CB shall inform ISCC of this accordingly. The requirements for the use of claims and logos (off-product and on-product), a style guide for the use of ISCC logos and examples of ISCC claims are provided in the ISCC Guidance Document: *ISCC 208 Logos and Claims*.

*ISCC PLUS seal
and logo*

ISCC operates a freely accessible website with information about all aspects of the ISCC system, including its objectives, applications and impacts, the registration and certification procedures, lists of certificates, summary audit reports, trainings, events and stakeholder involvement. The ISCC website also contains information on the channels through which ISCC can be contacted (e.g. contact form, telephone number, email address and correspondence address).

ISCC website

Furthermore, ISCC operates the ISCC HUB which is an online platform for managing the registration- and certification-related data of System Users. System Users and their CBs have direct access to manage the data of the System User in the ISCC HUB.

ISCC HUB

ISCC PLUS is an independent system which has been developed based on ISCC EU requirements. For this reason, to some extent ISCC PLUS still refers to a few ISCC EU System Documents.

*Structure of the
ISCC System
Documents*

Chapter 2 describes the fundamentals of the ISCC PLUS certification system and defines which participants in the supply chain are subject to certification. An overview of the certification requirements regarding sustainability, management system and traceability and the chain of custody is provided.

*ISCC PLUS
certification
system*

Chapter 3 describes the registration and certification process. This chapter also includes information how to prepare for audits and how audits are conducted. It states the requirements for ISCC PLUS certificates to be issued and other documentations to be submitted.

*Registration and
certification*

2 The ISCC PLUS Certification System

2.1 Subject of Certification

ISCC PLUS is a voluntary sustainability certification system used in diverse industries, such as food and feed, bioenergy and chemicals. The subject of certification is the handling and processing of eligible materials—specifically biomass, waste and residues, non-biological renewables, and recycled carbon-based materials—within specified supply chain operations. Certification is granted to individual operational sites and legal entities that perform defined activities, such as:

- > Collection or harvesting of raw materials
- > Processing and conversion
- > Storage and handling
- > Trading and distribution

*Site specific
certification*

The ISCC PLUS certification confirms that the certified entity:

1. Handles eligible materials in compliance with defined sustainability and traceability requirements;
2. Implements an approved chain of custody system (e.g., mass balance, physical segregation or controlled blending) that ensures the sustainability characteristics and quantities of inputs are accurately reflected in the corresponding outputs;
3. Maintains full traceability of certified materials along the entire supply chain, from origin to final product;

Meets the system's requirements for record-keeping, internal controls, and mass balance calculations, ensuring consistency, transparency, and verifiability of material flows.

The certified product or output under ISCC PLUS is not a physical product in itself, but rather a material flow or batch associated with verified sustainability attributes and origin, as documented through the applied chain of custody model.

Figure 1 displays the raw material categories and market applications (only examples) that can be covered by ISCC PLUS certification.



Figure 1: Feedstocks and Market Applications covered under ISCC PLUS Certification

2.1.1 Materials Eligible for ISCC PLUS Certification

ISCC PLUS covers the following materials contributing to the development of the Circular Economy and Bioeconomy:

- > All types of agricultural and forestry raw materials
- > Biogenic wastes/residues
- > Non-fossil materials
- > Circular materials
- > Other non-conventional feedstock

Furthermore, all materials covered under ISCC EU or ISCC CORSIA can also be certified under ISCC PLUS. The certification of materials and products not stated on either of these lists may be accepted after consultation with and confirmation by ISCC. The respective material lists indicate the relevant information needed when submitting material requests to ISCC. The eligible material lists are not exhaustive. The purpose is to standardise/harmonise the material descriptions used by System Users on ISCC certificates. System Users shall adhere to the material list of the respective ISCC scheme they employ.

As ISCC PLUS also certifies materials covered under ISCC EU, certain types of renewable energy sources—particularly those derived from biomass—are certifiable. Biofuels, bioliquids, biomass fuels, and co-processed fuels differentiate depending on the state of aggregation and the final market of the fuel.³ Biofuels refer to liquid fuels for transport that are produced from biomass. Bioliquids is the term for liquid fuels for energy purposes (other than transport), including electricity, heating and cooling that are produced from biomass. Biomass fuels describe gaseous and solid fuels produced from biomass that can be used for transport, electricity, heating and cooling. Co-

Eligible material

*Biofuels,
bioliquids,
biomass fuels,
and co-
processing*

³ In line with the Renewable Energy Directive (2009/28/EC).

processed fuels refer to the simultaneous (common) processing of bio-based and fossil inputs.

Under ISCC PLUS, the certification of waste and residues plays an important role in promoting a circular economy. The verification and assessment of a material's classification as waste or residue status is essential, especially in the absence of a globally harmonised list defining or classifying such materials. A robust and consistent verification process helps prevent both the intentional generation of waste/residues and the misclassification of materials. ISCC PLUS covers a broad range of materials, including bio-based and waste/residue inputs, which may be biogenic or non-biogenic (referred to as bio-circular and circular, respectively). These materials may be further specified as post-consumer or pre-consumer waste. Additionally, specific streams such as ocean-bound plastic, end-of-life tires and certain types of inorganic waste can also be covered under the ISCC PLUS system, provided that they meet an additional set of requirements. More information on the definitions, regulatory framework and verification process of waste and residues are available in the System Document *ISCC PLUS 202-5 – Waste and Residues*.

*Verification of
waste/residue
status*

2.1.2 Raw Material Categories

Under ISCC PLUS, the following four raw material categories (originating at the beginning of the supply chain) can be certified:

*Categories for
the type of raw
material*

- > **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.
- > **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, tall oil, food waste, etc.)
- > **Circular** (incl. technical-circular) feedstocks are derived from the mechanical and/or chemical processing of recyclable materials of non-biological origin (fossil-based). Circular feedstock can be further differentiated into (a) organic (fossil-based) materials like mixed plastic waste, waste textiles, end-of-life tires, etc., and (b) inorganic materials like metals, inorganic acids, minerals, metal salts, etc.
- > **Renewable-energy-derived** feedstock category comprises products that use renewable energy (e.g., renewable electricity or other renewable energy sources except for biomass) as an integral part of the reaction (e.g., redox reactions, electrolysis, see certification example 3 in [Annex I – 4. Certification Examples](#) and System Document *ISCC PLUS 203 – Traceability and Chain of Custody* on mass balancing of electrolysis processes). The use of renewable

energy for utilities (steam, heat) or building energy consumption in a material production process is not sufficient to claim the material as “renewable-energy-derived”.

Renewable electricity is defined as electricity generated from renewable non-fossil sources, namely wind, solar (solar thermal and solar photovoltaic) and geothermal energy, ambient energy, tide, wave and other ocean energy, hydropower, biomass, landfill gas, sewage treatment plant gas and biogas⁴. If the renewable electricity is produced from feedstocks that are covered by the raw material categories bio, bio-circular or circular, the products produced from this electricity are covered by that respective raw material category.

The renewability of electricity can be proven via Energy Attribute Certificates⁵ (e.g., Guarantees of Origin, in the EU or Renewable Energy Certificates, in the US), renewable power purchase agreements combined with Energy Attribute Certificates, comparable documentation, or via a direct connection/ link of the Processing Unit with the respective unit producing renewable electricity. The proof of renewability must ensure that double counting of the renewable electricity is avoided.

At a minimum, the following information must be part of the relevant documentation (i.e. for EACs, etc.⁶):

- the energy source from which the energy carrier was produced and the start and end dates of production
- the type of energy or energy carrier (e.g., electricity, gas – including hydrogen, heat, or cooling)
- the identity, location, type and capacity of the installation where the energy or energy carrier was produced
- whether the installation has benefited from investment support and whether the unit of energy has benefited in any other way from a national support scheme and the type of support scheme
- the date on which the installation became operational (i.e. starting point of first electricity supply into grid)
- the date and country of issue and a unique identification number of the Renewable Energy Certificate/Guarantee of Origin

Under ISCC PLUS, the cancellation of renewable energy certificates for the purpose of claiming a product as renewable-energy-derived may only take place as long as the renewable energy certificate is valid at the time of cancellation and cancelled no later than 18 months after

⁴ Aligned with the Renewable Energy Directive (EU) 2018/2001 (RED III) Article 2(1).

⁵ In this context, “certificate” does not mean an ISCC certificate but refers to guarantees of origin and equivalent documents which state the source of energy used to produce the electricity and are connected to certification systems that track electricity.

⁶ Aligned with the REDIII, Article 19(7).

the production of the respective unit of energy. A respective proof of the unit using the renewable energy must be provided during the audit.

As a prerequisite for including renewable electricity in the ISCC PLUS bookkeeping/ mass balance, the respective renewable energy certificates must have been cancelled and can no longer be used or sold. During the certification audit, it must be verified that the certified company does not claim the electricity used to produce renewable-energy-derived materials in another certification scheme.

The raw material category “renewable-energy-derived” solely focus on the renewable energy (e.g., renewable electricity) being an integral part of the reaction/production process. Unlike other feedstocks, the raw materials contributing to the atoms or molecules of the products do not need to be ISCC compliant for renewable-energy-derived products (see example 1 in [Annex I – 2. General Certification Examples](#)). This is expressed through the added term “derived” in comparison to the raw material categories bio, bio-circular or circular. For product claims, it is possible to use “renewable” instead of “renewable-energy-derived” if the production process linked to the use of renewable energy (e.g., renewable electricity) as an integral part of the reaction is explained via further information (i.e. company website, CSR report, on-product QR code, etc.)

Once a batch of raw materials are assigned a specific raw material category, all products/materials produced from/linked to it will have the same raw material category.

Same raw material category

For multi-input processes with inputs from different raw material categories, the combination of raw material categories for outgoing products is possible if this reflects the chemical reaction leading to the presence of several inputs with different raw material categories in the certified output (see example 2 in [Annex I – 2. General Certification Examples](#)). Even when combining different raw material categories, the amounts of certified material for each raw material category need to be kept separately in the chain of custody and traceability documentation (i.e. mass balance, Sustainability Declarations, etc.). For reactions of ISCC compliant input material with CO₂, only the raw material category of the ISCC compliant input material can be used to describe the respective output.

Multi-input processes

2.2 Participants in the Certification System

2.2.1 System User

All relevant elements of the supply chain, also called scopes, must obtain a certificate in order to handle (e.g. produce or generate, collect, process, store or trade) certified materials. Farms/Plantations, Forest Sourcing Areas and Points of Origin of waste and residues, First Gathering Points or Central Offices and Collecting Points, Processing Units (including energy producers,

Obligation for certification

i.e. installations producing electricity, heating or cooling), Final Product Refinement, Traders and Storage Facilities are subject to certification.

In the ISCC system, the elements of the supply chain relevant for certification are also referred to as economic operators. The term 'economic operator' refers to a specific site (spatial entity) of a company (legal entity) where certified material is handled. A company may have more than one operating site. If this is the case, every operating site handling certified material must be covered by its own certificate. This subchapter provides an overview of typical supply chains covered by ISCC PLUS certification based on the kind of raw material that enters the supply chain. Short definitions of all supply chain elements that must be covered by ISCC certification are also provided. Detailed information on the certification of the individual supply chain elements is included in the System Document *ISCC PLUS 203 – Traceability and Chain of Custody*.

Definition of economic operator

For agricultural or forest biomass (including agricultural, aquaculture, fisheries and forestry residues), the supply chain starts at the Farm/Plantation or Forest Sourcing Area (see Figure 2). The First Gathering Point is the first element that must be individually certified. Farms/Plantations and Forest Sourcing Area can be covered under the certificate of the First Gathering Point. However, they may also receive an individual or group certification.

Agricultural and forest feedstocks

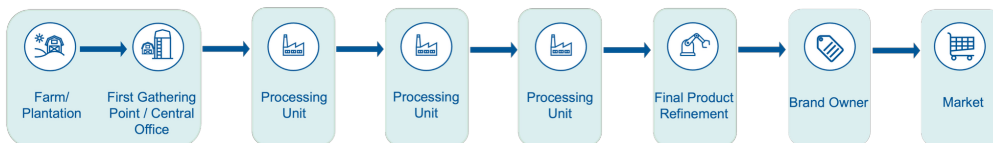


Figure 2: Example of simplified supply chain for agricultural feedstocks/agricultural crop residues and forestry feedstocks/forestry residues

ISCC PLUS certified products can also be produced from bio- and/or circular-based waste and processing residues. Recycled carbon fuels are produced from non-renewable liquid or solid waste. For renewable liquid and gaseous transport fuels of non-biological origin (RFNBO) it is the process energy that provides the energy input for the final fuel (e.g. electricity generated from wind, solar, aerothermal, geothermal or water). This process energy must be derived from renewable sources other than biomass.

Waste, processing residues and renewable non-biological feedstocks

In these cases, the supply chain starts at the Point of Origin (see Figure 3). The Collecting Point is the first element that must be individually certified. Points of Origin can be covered under the certificate of the Collecting Point but may also receive an individual or group certification.

Supply chain starts with Point of Origin

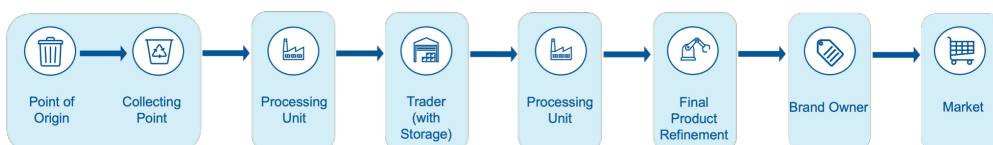


Figure 3: Example of simplified supply chain for waste, processing residues and renewable non-bio feedstocks

For all elements of the supply chain after the First Gathering Point or Collecting Point, the certification requirements are the same regardless of the kind of raw material that enters the supply chain.

A valid ISCC certificate is a prerequisite for any element of the supply chain that will handle certified material. An exception to this applies for First Gathering Points and Collecting Points that may receive certified material up to three months prior to the start of the certificate's validity. A detailed description of all relevant supply chain elements, the respective certification requirements and the requirements for handling certified material are stated in the System Document *ISCC PLUS 203 – Traceability and Chain of Custody*.

*Handling of
certified material
only with valid
certification*

Table 1 lists all relevant scopes and their certification approach:



Farm/Plantation

Definition

Agricultural operations where crops are cultivated sustainably, or where agricultural crop residues from sustainable cultivation occur

Certification

Usually covered under the First Gathering Point certification.
Individual or group certification also possible



Forest Sourcing Area

Definition

Geographically defined area from which forest biomass feedstock is sourced, or where forest residues from sustainable sourcing occur

Certification

Usually covered under the First Gathering Point certification.
Individual or group certification also possible



Point of Origin

Definition

Operation where the waste, processing residues and renewable non-bio feedstocks occur or are generated

Certification

Usually covered under the Collecting Point certification.
Individual or group certification also possible

*Definition***Central Office**

Representative body of at least one group of Farms/Plantations/Forest Sourcing Areas or Points of Origins certified as a group of independent suppliers

Certification

Individual certification for the head of the group required

*Definition***First Gathering Point**

Operations that buy sustainable crops, crop residues, forest biomass or forest residues directly from Farms/Plantations/Forest Sourcing Areas for further processing, trading or distribution

Certification

Individual certification required

*Definition***Collecting Point**

Operators that collect waste, residues and renewable non-bio feedstocks directly from the Points of Origin for further processing, trading or distribution

Certification

Individual certification required

*Definition***Processing Unit**

Facilities that convert input materials by changing their physical and/or chemical properties, including energy producers (i.e. installations producing electricity, heating or cooling from bioliquids or biomass fuels)

Certification

Individual certification required



Final Product Refinement

Definition

Facilities that conduct one last activity that does not substantially modify the certified material or product prior sending it to the market

Certification

Individual or group certification (for the head of the group) possible



Transport

Definition

Road, rail, air, river or sea transportation and the natural gas and electric power grid (for the transportation of biomethane and renewable energy respectively)

Certification

Transport operators are not subject to certification.

All relevant information regarding transport (e.g. delivery documents, means of transport, transport distance, if applicable: respective GHG emissions) is covered by the certification of the elements of the supply chain which arranges the transportation.

Table 1: Definition of Supply Chain Elements and Certification Approach

System Users are obliged to comply with the laws, ordinances, directives and ratified treaties of the countries where they conduct activities covered by their certificate. They shall have in place and implement all applicable or mandatory permits, licences, standards, processes or systems relevant to the ISCC certified activities, particularly those designed to prevent illegal activities, corrupt practices, bribery or fraud. If a System User is legally convicted of violations of law by final court order, this is considered a critical non-conformity with ISCC requirements, unless a connection with certified activities can be excluded. Administrative offences that do not adversely affect the achievement of the purpose of the ISCC certification or the integrity or recognition of ISCC are not considered non-conformities. System Users are obliged to inform ISCC in case they are subject to prosecutions or court proceedings if these are related to activities in the context of the ISCC certification. System Users must inform ISCC about the outcome of such proceedings.

Compliance with laws

2.2.2 Certification Bodies

ISCC cooperates with independent CBs. Auditors conduct certification audits on behalf of a CB. Before a CB is allowed to conduct audits and issue certificates under ISCC, the CB must sign a Cooperation Agreement with ISCC. Up-to-date details of all CBs that cooperate with ISCC are published on the ISCC website, including names, logos, contact details and the entity or national public authority that recognises and monitors the CB.

Cooperation with independent CBs

CBs and auditors must be impartial and free from conflict of interest. Processes for setting up and conducting audits should be in line with the principles of relevant ISO standards. Auditors selected by cooperating CBs to conduct audits must demonstrate that they have the relevant qualifications, minimum work and audit experiences.

Impartial, free from conflict of interest, and qualified

ISCC provides an extensive training programme for auditors and other relevant staff to CBs, as well as for System Users and other interested parties. The training courses cover all relevant aspects of ISCC PLUS certification. Before conducting audits, auditors must complete relevant ISCC training programs and, where applicable, pass the corresponding exams. To maintain their eligibility to perform audits under ISCC, the auditors must also regularly participate in mandatory training, successfully pass any required assessments, and obtain the ISCC Attestation. ISCC monitors the auditor's training status.

ISCC trainings for auditors

Furthermore, ISCC provides guidance to CBs on the certification process, e.g. through regular communication, guidance documents and webinars. ISCC organises feedback meetings with the CBs at least twice a year to discuss practical experiences concerning the application of the ISCC PLUS System, provide updates regarding the regulatory framework, and discuss relevant findings from the ISCC Integrity Programme. The aim of the meetings is to identify and minimise potential risks in the certification process and to facilitate the continuous improvement of the system.

Extensive guidance and regular feedback meetings

The ISCC website contains a section for CBs and auditors that provides further information on this topic. This section includes a redirection to the ISCC HUB, where CBs can see and modify the registrations to which they are assigned and the certificates they have uploaded.

Section for CBs on the ISCC website and HUB

See System Document *ISCC PLUS 103 – Requirements for CBs and Auditors* for further requirements.

2.2.3 Stakeholders

The legally registered ISCC Association (ISCC e.V.) is the organisation responsible for governing the ISCC system. Membership is open to legal entities (feedstock producers, processors, traders and logistics), Non-Governmental Organisations (NGOs), scientific institutions, research and other organisations or individuals. Further information on the framework of the governance of ISCC regarding organisational structure and multi-stakeholder

Stakeholder involvement

involvement are laid down in System Document *ISCC PLUS 102 – Governance*.

2.3 Certification Requirements

ISCC PLUS certification system covers three categories of requirements:

Categories of requirements

1. Sustainability requirements: These refer to agricultural and forest biomass, waste and residues, feedstocks for the production of renewable fuels of non-biological origin and recycled carbon fuels and low indirect land use change (iLUC) risk feedstocks.
2. Management system requirements: These verify the correct documentation and processes.
3. Traceability and Chain of Custody requirements: These ensure that the entire supply chain, from production to end-use, is transparent and verifiable.

These certification requirements and associated processes are outlined in detail in the respective ISCC PLUS System Documents.

ISCC may update the requirements of ISCC PLUS to align with applicable legal requirements, especially those related to demonstrating the sustainability and traceability of materials and products. These updates may arise from changes in regulations, official conditions and requests, voluntary commitments, as well as the recognition of the ISCC PLUS by national or regional authorities. ISCC shall not be liable for ensuring that the legal requirements related to the sustainability of materials and products are met, particularly if there is any change in how these legal requirements are interpreted or applied by courts or authorities.

Update of requirements

Any additional, specified, or adjusted ISCC requirements that are published in the ISCC System Updates must be taken into account by System Users and CBs. These System Updates are sent to the contact persons of all System Users registered with ISCC, the contact persons of all CBs cooperating with ISCC and auditors that are eligible to conduct ISCC audits. It is the responsibility of the contact persons of the System Users and CBs to take System Updates into account and inform all relevant members of staff about these updates. An archive of all System Updates is available on the ISCC Website.

ISCC System Updates and guidelines

2.3.1 Agriculture and Forest Requirements

Agricultural raw materials and forest biomass used in food, feed, chemical and energy markets should be produced in a sustainable way. This means that the production of raw materials and biomass should follow environmental, social and economic practices.

ISCC Sustainability Principles

For agricultural raw materials, the following six ISCC Sustainability Principles apply:

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

The System Documents *ISCC EU 202-1 – Agricultural Biomass: ISCC Principle 1* and *ISCC EU 202-2 – Agricultural Biomass: ISCC Principles 2-6* contain all requirements relevant for Farms/Plantations.

According to ISCC Principle 1, the cut-off date for land use change is January 2008. This means that any Farm or Plantation where land conversion with high carbon stock or high biodiversity took place in or after January 2008 is excluded from ISCC certification. The entire land area (agricultural land, pasture, forest, or any other land) of a Farm or Plantation, including any owned, leased or rented land, is subject to certification.

Cut-off date

In agriculture, both main crops and intermediate crops can be covered under ISCC certification. Main crops are the primary agricultural crops cultivated on a Farm or Plantation. Intermediate crops can include catch crops, cover crops, or ley crops, which are fast-growing and planted outside the period in which main crops are cultivated. Intermediate crops are planted either to be marketed (e.g. as fodder for livestock) or to improve the soil fertility for main crops. Besides compliance with sustainability requirements, it must be verified that these crops are cultivated outside the main crop cultivation period and are part of a crop rotation scheme (i.e. no permanent/perennial cultivation). Under certain conditions, intermediate crops may be certified similarly to agricultural residues. In case of applying the GHG add-on, no calculation of GHG emissions for the cultivation of raw materials is required, but compliance with soil quality and carbon protection requirements is necessary. This approach is applicable if the cultivation of the intermediate crop aims at improving soil quality rather than biomass production, and no nitrogen fertilization is applied to increase biomass yields.

Intermediate crops

Short rotation coppice and raw materials based on residues derived from agriculture, aquaculture, fisheries and forestry must comply with the sustainability requirements stated above. Raw materials based on waste and processing residues do not must comply with the ISCC Principles 1-6 stated above.

Waste and residues

For the Forest Sourcing Areas, the System Documents *ISCC EU 202-3 – Forest Biomass: ISCC Principle 1*, and *ISCC EU 202-4 – Forest Biomass: ISCC Principles 2-6*, provide information on the requirements of the following ISCC Sustainability Principles:

- Principle 1: Harvesting criteria and land-use, land-use change (LUC) and forestry (LULUCF) criteria
- Principle 2: Environmentally responsible production to protect soil, water and air
- Principle 3: Safe working conditions
- Principle 4: Compliance with human, labour and land rights
- Principle 5: Compliance with laws and international treaties
- Principle 6: Good management practices and continuous improvement

These system documents, under compliance of the RED III, apply equally for ISCC EU and ISCC PLUS.

Under ISCC, it is obligatory for the certified sites to comply with the laws, ordinances, directives and ratified treaties of the country in which they are located/operate, in terms of waste disposal and treatment, air, water and soil emissions/pollution. The processing/handling of ISCC raw material should not lead to any type of additional emissions, pollution and/or health hazards.

Indirect land use change (iLUC) occurs when the cultivation of crops for the production of biofuels, chemicals, plastics, and others displaces the cultivation of crops for food and feed purposes. This displacement increases the pressure to extend non-cropland into agricultural land, into non-cropland and possibly into including areas with high carbon stock, such as forests, wetlands and peatlands. High iLUC-risk crops are those with an observed significant expansion of the feedstock production area into land with high carbon stock is observed.

*Indirect land use
change*

Low iLUC-risk feedstocks are food and feed crops that will avoid displacement effects when used for the production of biofuels, chemicals, plastics, and other products. While these feedstocks must comply with the requirements for agricultural biomass stated in System Documents *ISCC EU 202-1 – Agricultural Biomass: ISCC Principle 1* and *ISCC EU 202-2 – Agricultural Biomass: ISCC Principles 2-6*, they must also be produced by applying additionality measures, such as:

*Additionality
measures*

- > cultivating unused land
- > achieving additional yield increase

These measures are described in detail in System Document *ISCC EU 202-07 – Low ILUC Risk Feedstocks*.

2.3.2 Management System

System Users must have a documentation and quality management system which the CB can audit. This system must be set up to ensure safekeeping and review the evidence related to the System Users' claims under ISCC, e.g. Sustainability Declarations, or related contracts. The relevant documentation must be kept for at least five years or longer, when required by the relevant national authority. System Users are responsible for preparing any information related to the auditing of such evidence and documentation. The documentation and quality management system shall include at least the following aspects:

*Documentation
and quality
management*

1. A description of the relevant products
2. Quality objectives and the organisational structure, responsibilities and powers of the management
3. The manufacturing, quality control and quality assurance techniques, processes and systematic actions that will be used
4. Quality control records, such as inspection reports and test data, calibration data, qualification reports on the personnel concerned, etc.

Specific requirements are dependent of the scope of the certification and are explained in the System Document *ISCC PLUS 203 – Traceability and Chain of Custody*.

2.3.3 Traceability and Chain of Custody

Traceability describes the ability to identify and trace the origin, processing history and distribution of materials and products throughout supply chains. Chain of custody describes the monitoring of input and output of certified materials and related information and documentation requirements.

*Traceability and
chain of custody*

The traceability and chain of custody requirements apply to all types of raw materials and their respective supply chains. The detailed requirements are stated in the System Document *ISCC PLUS 203 – Traceability and Chain of Custody*.

*Detailed
requirements*

2.4 Voluntary Add-Ons under ISCC PLUS

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. Depending on the respective add-on, it can be applied for the agricultural production area and/or for the entire supply chain on a voluntary basis. The modular approach ensures the fulfilment of different market requirements and continuous improvement. All voluntary add-ons and the respective documents containing further requirements can be found on the ISCC website.

*Own documents
for add-ons*

2.5 Acceptance of other Certification Schemes under ISCC PLUS

Other voluntary schemes, other than ISCC, may be accepted under specific circumstances. ISCC will only consider mutual recognition of other multi-stakeholder voluntary schemes that also employ governance, sustainability and traceability criteria as well as integrity measures. A benchmark demonstrating equivalence of the schemes needs to be conducted. An independent, qualified auditor must compare the interpretation of the two standards within the framework of a pilot audit to confirm the findings of the equivalence benchmark.

*Acceptance of
certification
schemes*

The acceptance of particular materials from other schemes may impose a significant risk to the integrity and credibility of ISCC and claims made under ISCC PLUS. Materials which may be eligible for extra incentives in specific geographical regions (e.g. double-counting) or which are cultivated in high-risk areas may pose a particular high risk. This includes, but is not limited to, waste and residues, materials that are eligible for the production of advanced biofuels and products derived therefrom. ISCC reserves the right to refuse the acceptance of evidence issued under other schemes if so ordered or requested by regional or national authorities. An up-to-date list of the voluntary and national schemes accepted by ISCC PLUS and their recognised scope is published on the ISCC Website. ISCC shall inform all relevant parties about the changes to the recognition scope (e.g. withdrawal) of a scheme through an ISCC System Update.

*High risk supply
chains*

“ISCC Compliant” demonstrates that all economic operators along the supply chain must demonstrate that the relevant ISCC standard requirements have been fulfilled. Under 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 or from a forest that is FSC Forest Management (FM) certified (see chapter 2.5.1). Any material used in an “ISCC Compliant” supply chain must consist entirely of ISCC material.⁷ Certified material originating from ISCC EU or certified raw material providers (Collecting Points or First Gathering Points or individually certified Points of Origin/Farms/Plantations/Forest Sourcing Areas), 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. 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, Plantations, or Forest Sourcing Areas 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

⁷ Or of FSC Forest Management (FM) certified timber. At least on a quantity bookkeeping basis (see System Document ISCC PLUS 203 - Traceability and Chain of Custody).

*EU RED
Compliant*

Incoming material with the statement “EU RED Compliant⁸” cannot be accepted under ISCC PLUS. For outgoing materials, the claim “EU RED Compliant” cannot be applied.

When a manufacturer seeks certification of a substance made from a mix of “ISCC PLUS Compliant” and non-compliant raw materials, assurance is needed that the amount of “ISCC PLUS compliant” substance does not exceed the quantity and value of “ISCC PLUS compliant” raw material. Further information on possible claims can be found in the Guidance Document *ISCC 208 Logos and Claims*.

*ISCC PLUS
Compliant*

Currently, materials certified under any voluntary scheme other than ISCC cannot be accepted in ISCC PLUS supply chains, with the exception of forest biomass that is FSC FM certified (see chapter 2.5.1).

Forest biomass

2.5.1 Forest Biomass under ISCC PLUS

Provisionally, ISCC PLUS accepts timber from forests certified under the Forest Stewardship Council (FSC) forest management (FM) standard, to prove compliance with the ISCC PLUS requirements (Principles 2-6) for forest biomass from the forest⁹. The acceptance is based on a benchmark conducted with the FSC FM standard. An additional verification must be conducted to prove compliance with the requirements for the ISCC EU 202-3 Forest Biomass Principle 1. Compliance with this principle can be proven on the level of the management system at the Forest Sourcing Area (individual certification) or on a national or subnational level. Scientific literature, data from the forest management unit or EU projects (e.g. REDIIIBIO) and other relevant data can be used to prove compliance with the requirement.

*Forest
Stewardship
Council forest
management*

Purchasing activities of non-ISCC certified forest biomass from the Forest Sourcing Area up to the First Gathering Point can only be part of the ISCC PLUS supply chain, when the First Gathering Point is in the position to include relevant information of the Forest Sourcing Area. This includes the following:

*Forest
Sourcing Area*

- > the origin of the wood (sourcing area, etc.)
- > the type of wood (wood species) on the relevant batches
- > the harvested forest biomass volume
- > the FSC Forest Management certificate

In this case, the First Gathering Point is responsible to keep and track the required information and must inform the CB if there are any changes.

⁸ Certified material must be considered “EU RED Compliant” if the ISCC certified operator receives deliveries from suppliers that are certified to any other recognised voluntary certification scheme in the framework of the revised Renewable Energy Directive.

⁹ Under the condition that the forest is not violating ISCC Principle 2, Criteria 2.1.3 Conversion of natural and semi-natural forests to Plantation forests.

3 Registration and Certification Process

3.1 Registration

3.1.1 Initial registration

An economic operator must first be registered with ISCC before becoming certified under ISCC.

*Confirmation of
ISCC registration*

The registration process consists of two steps:

- 1 The economic operator must sign a contract with one of the CBs cooperating with ISCC. A list of these CBs, along with their contact details, is available on the ISCC website.
- 2 The economic operator must register with ISCC. The registration is only possible after signing a contract with a cooperating CB. The registration contains the economic operator's name, address, contact details, information about the business activities, the chosen ISCC PLUS certification system, scopes and add-ons (if applicable), the name of the CB and the date the contract was signed. A copy of the economic operator's trade register excerpt/license to operate or an equivalent document is the only document to be uploaded while registering. By submitting the registration form on the ISCC HUB, the economic operator agrees to the ISCC System Usage Agreement. The CB must review the respective registration and approve it on the ISCC HUB. Once ISCC sends a confirmation email with the ISCC registration number and registered data, the economic operator becomes a registered ISCC System User, and the registration process is completed. Only after receiving the registration confirmation mail, the selected CB can conduct an audit.

Contract with CB

*System Usage
Agreement with
ISCC*

A separate registration form must be submitted for each operational site that is applying for ISCC certification, as the ISCC registration numbers are unique and site-specific. The address of the operational site registering for certification cannot be a PO box address. It is possible to register different operational sites with different CBs. However, it is not permitted to register the same operational site and the same certification scope more than once with different CBs.

*Site-specific
registrations*

For the registration, the economic operator must use the online-registration form provided in the ISCC HUB. This form must be filled out completely and truthfully. By submitting the registration, the economic operator agrees to accept the ISCC Terms of Use applicable. The latest version of the ISCC Terms of Use is available on the ISCC website. The ISCC Terms of Use regulate the use of the ISCC certification system by the System User and outlines the rights and responsibilities of the parties. This includes the System User's obligation to grant access to their premises to ISCC representatives, auditors commissioned by ISCC or the CB, and supervising authorities.

*Acceptance of
ISCC Terms of
Use*

Certification history

As part of ISCC's risk management and due diligence protocols, ISCC conducts rigorous checks before registering new System Users that are not known to ISCC. To facilitate this, the economic operator is obligated to disclose information on the trading history and the certification history under any other certification scheme or national monitoring scheme in the registration form, including:

1. Date when the economic operator was founded as stated in a commercial or trade register.
2. A statement confirming whether the economic operator or the legal predecessor is currently participating in other certification schemes or has done so in the five years prior registering with ISCC. If yes, the name(s) of the certification schemes must be provided.
3. A statement confirming whether the economic operator or the legal predecessor had a certificate withdrawn or terminated before the end of the validity period under one of the different certification schemes in the five years prior to registering with ISCC. If yes, the name(s) of the certification schemes must be provided.
4. A statement confirming whether the economic operator or the legal predecessor is currently suspended and/or excluded from certification by any other certification scheme or if a contract was terminated by any other certification scheme. If yes, the name(s) of the certification schemes must be provided.
5. A statement confirming whether the economic operator or the legal predecessor failed an initial audit under another certification scheme in the three years prior registering with ISCC. If yes, the name(s) of the certification schemes must be provided.
6. A statement confirming whether any of the responsible persons at the company (e.g. manager, director, owner) have worked for another company in the last five years that was excluded from recertification or whose certificate was withdrawn by ISCC. If yes, the name of the person, company, and position in the suspended company must be provided.
7. A statement confirming whether the economic operator had a different legal form or company name in the five years prior to registering with ISCC. If yes, the previous company name(s) and legal form(s) must be provided.
8. A statement confirming that the economic operator agrees to disclose upon request by ISCC all relevant certification information for a period of up to five years prior to registration with ISCC (this may include information from a legal predecessor), including audit reports, mass balances and information on suspended or withdrawn certificates.

By submitting the registration form, the economic operator confirms that all declarations made in the registration form are true and valid. During the

Cross-checking applications

registration process, ISCC will take appropriate measures to cross-check new applicants against the lists of valid, withdrawn and suspended certificates of other voluntary certification schemes, if such lists are available. ISCC may also contact other voluntary certification schemes to request and obtain complete information about the System User's certification history. This includes full disclosure of any information related to the withdrawal or suspension of a certificate, contract termination, or any other sanction, along with the respective supporting evidence.

If an economic operator is suspended or excluded from certification by another sustainability certification system, they cannot register or be certified under ISCC until the suspension or exclusion expires. In such cases, the initial audit under ISCC shall specifically address the non-conformities that led to the suspension or exclusion to ensure they have been adequately resolved. Failure to disclose any relevant information upon ISCC's request will result in exclusion from registration and certification. This also applies if the economic operator failed an initial audit under another certification scheme in the three years prior to registering with ISCC or if they withdrew from another certification scheme without sufficient reason.

Suspension or exclusion by other certification systems

The System User is obliged to immediately report to ISCC and its CB if their certificates from other sustainability certification schemes are withdrawn due to non-conformities. If the CB receives notice that a System User has major or critical non-conformities under another certification scheme or if a System User's certificate from another certification scheme has been withdrawn, the CB is obliged to inform ISCC immediately. ISCC will assess and evaluate such situations and possible consequences on a case-by-case basis taking into account the potential risk for the integrity of ISCC.

Obligation of System User

Along with other basic information, the System User must provide the name and contact details of at least two staff members who can be contacted by ISCC regarding all matters related to registration or certification. The contact person(s) will receive all official communications which ISCC sends out to CBs and System Users (e.g. ISCC System Updates). The contact person(s) is responsible for distributing ISCC communications internally to all relevant staff members and initiating necessary action upon ISCC's request. If the ISCC contact person(s) is absent when official communications are issued, the System User must ensure that other responsible personnel receive the communication without delay. ISCC must be informed immediately about any changes to the contact person(s). If ISCC is not informed of any changes, ISCC assumes that the information notified to date is valid. ISCC will grant direct access to the ISCC HUB to all legal representatives and designated first and second contact persons named by the System User during registration or in later updates. These individuals may update the System User's registration data in the ISCC HUB. Auditors or employees of a cooperating CB are not allowed to be the contact person for a registered System User.

Contact persons

System Users can freely choose any CB recognised by ISCC to conduct their ISCC PLUS certification audit.

Free choice of CB

3.1.2 Registration modifications

System Users must immediately communicate any changes to the information provided during registration or in subsequent updates in the ISCC HUB. For each issuance or renewal of a certificate, System Users must review the accuracy and entirety of this information. The registration must also be updated immediately in the ISCC HUB, e.g. if there are changes to the audit scope. If no notification is made, ISCC assumes that the information notified to date is still valid. ISCC shall confirm any adjustment to the registration in writing to the System User and the CB.

Review and adjustment of registration

System Users may switch CBs for recertification through the ISCC HUB. ISCC must be informed immediately about this change of CB through the ISCC HUB. The entire registration information of the System User will be made available to the newly contracted CB.

Changing the CB

To maintain the system integrity and prevent “CB hopping” (switching CBs to hide infringements or violations of ISCC requirements), ISCC may impose specific conditions for the recertification of a System User to prevent future non-conformities or ensure compliance with ISCC requirements (see System Document *ISCC PLUS 102 – Governance*). ISCC must inform the new CB of any specific conditions that may be applicable for the recertification of a System User. If ISCC was not informed about the change of CB prior to the audit or if the specific conditions were not considered during the audit, ISCC may not accept the certificate issued by the CB.

“CB hopping”

In case of termination of the contract between the CB and the economic operator, the economic operator is not allowed to use the certificate issued by the CB from the time of termination or invalidity of the contract and must not make any sustainability claims based on these certificates. In the event of cancellation or any other termination of the System Usage Agreement between the System User and ISCC – or if the contract between the CB and the System User ends –, the System User is required to return any issued certificate to the CB. This applies to all certificates with an expiry date later than the termination of the agreements and must be done immediately.

Termination of contract

3.2 Certification Process

3.2.1 General Requirements

ISCC certificates are valid for twelve months. Therefore, a certification audit is required at least every twelve months. System Users should arrange for audits to be conducted in a way that avoids a gap between two certificates. If a gap between two certificates occurs, certified raw materials, intermediates,

Annual audit

and final products cannot be considered certified and the use of ISCC PLUS logos and claims is not allowed anymore.

ISCC audits are retrospective and focus on verifying the operations and claims made during the previous certification period. An exception to this rule is the first (initial) audit of a System User, during which a retrospective audit of claims is not possible. This initial audit focuses on the procedures to implement and appropriately apply the ISCC requirements. In case of a gap between certification periods of less than five years, the certification audit shall be conducted retrospectively.

*Retrospective
audits*

CBs are entitled to conduct surveillance audits (i.e. further audits in addition to the annual audits) if there is reasonable doubt of compliance with ISCC requirements or to verify substantiated allegations of fraudulent behaviour. CBs are entitled to conduct announced or unannounced surveillance audits at any time during the certificate's validity period. If necessary, ISCC is entitled to request CBs to conduct surveillance audits at any time during the certificate's validity period.

*Surveillance
audits*

CBs must apply the process and rules of ISO 19011:2018 (see Figure 4) or a justified equivalent for preparing and conducting audit activities, and of ISAE 3000 (revised) for determining the assurance level of the audit. An overview of the process is included in Annex II. The expected steps for planning and conducting an ISCC PLUS audit are outlined in chapter 4.1 in the System Document *ISCC PLUS 103 – Requirements for Certification Bodies and Auditors*.

*Process to
conduct audits*

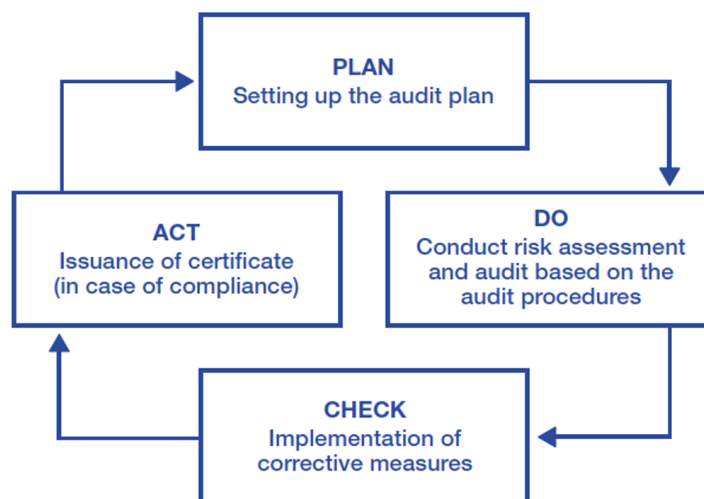


Figure 4: Certification process based on the principles of ISO 19011:2018

Within the framework of ISCC, an audit process combines different evaluation methods and procedures. Some applicable methods of collecting information include, but are not limited to the following:

Audit methods

| Audit Method | Definition | Used for... |
|---------------------|--|---|
| Document review | Documentation related to the materials of the System User covered under ISCC PLUS. Documents must be available for the audit and must be kept for at least five years or longer. | Sustainability declarations, contracts, bookkeeping, reports, calculations. Other records and information related to GHG emission calculations can be also reviewed by the auditor. |
| Interviews | Collecting information method used and adopted accordingly with the personnel interviewed. | Interviews are mostly used to confirm the requirements from the ISCC Audit Procedures. |
| Visual verification | Some requirements on the ISCC PLUS Audit Procedures require the auditor to perform a visual verification on the existing facilities and/or structures. | For example, a visual verification of the existing production plant will be required. |

Table 2: Definition of Audit Methods

The location of the auditor can vary according to the applied audit method and the procedure that will be assessed. On-site visits must be performed for the initial audit or the recertification audits to verify the existence of the site and activities. Remote audit activities like the review of documents, records, GHG calculations, risk self-assessment, the verification of traceability, mass balances, and GHG calculation methodologies, may be audited remotely.

Location of the Auditor

ISCC provides audit procedures to CBs and System Users based on the ISCC System Documents. The audit procedures contain all relevant ISCC requirements. Each requirement is complemented by verification guidance information and information on the evidence that shall be provided. The audit procedures are essential for facilitating the work of the CBs, ensuring consistent and comparable verification of ISCC requirements during ISCC audits.

Audit procedures

System Users can use the audit procedures to conduct their internal assessments, internal trainings or audit preparation. The use of the audit procedures for such purposes is voluntary for System Users but recommended. The latest version of the audit procedures is available on the ISCC website.

Internal audit tool

The audit procedure “Chain of Custody” must be applied for audits of First Gathering Points, Central Offices, Collecting Points, Processing Units, Logistic Centers, individually certified storage facilities (Warehouses), and Traders, as well as for sample audits of external storage facilities and dependent Collecting Points. For sample audits, one procedure must be completed for each audit.

*Audit procedure
“Chain of
Custody”*

The audit procedure “Point of Origin (waste and residues)” must be applied for individual certifications of Points of Origin and for sample audits of Points of Origins in the framework of the certification of a Collecting Point.

*Audit procedure
“Point of Origin”*

The audit procedure “Farm/Plantation” must be applied for individual certifications of Farms or Plantations and sample audits of Farms/Plantations in the framework of the certification of a First Gathering Point or Central Office.

*Audit procedure
“Farm/
Plantation”*

The audit procedure “Forest Sourcing Area” must be applied for individual certifications of Forest Sourcing Areas and for sample audits of Forest Sourcing Areas in the framework of the certification of a First Gathering Point or Central Office.

*Audit procedure
“Forest Sourcing
Area”*

The CB must establish certain levels of assurance when conducting audits.¹⁰ For recertification audits, at least a “limited assurance level” must be established. A “limited assurance level” implies the CB has reduced the risk to an acceptable level, allowing it to issue a conclusion in a negative form of expression, such as “based on our assessment, nothing has come to our attention to cause us to believe that the entity has not complied, in all material respects, with the relevant requirements”. If required by national legislation or at the discretion of the CB, the CB can establish a “reasonable assurance level” when conducting initial or recertification audits. A reasonable assurance implies a reduction in the risk to an acceptably low level as the basis for a positive form of expression, such as “in our opinion, the entity has complied, in all material respects, with the relevant requirements”. See System Document *ISCC PLUS 204 – Risk Management* for further information.

Assurance levels

A risk-based audit approach must be applied to ISCC audits by the CB. New technologies and tools should be considered and used where appropriate. The CB is responsible for conducting a risk assessment to determine the risk level, i.e. the intensity of the audit. Higher risk classification requires more in-depth audits, such as a larger sample size (if sampling is part of the audit) and/or in an increased number of document verification. A higher risk classification must be applied in cases of potential non-conformities, fraud or when handling high-risk materials (e.g. waste and residues). During the audit, the CB must identify the System User’s activities relevant to ISCC. This includes identifying relevant systems and the overall organisational structure, particularly concerning ISCC requirements and the implementation of effective control systems. The requirements and guidelines described in the System Document *ISCC PLUS 204 – Risk Management* must be followed by the CB.

*Risk based audit
approach*

¹⁰ Based on ISAE 3000 (revised).

The CB must develop a verification plan based on the risk analysis, certification scope and complexity of the System User's activities. This will define the sampling methods to be used. The CB should implement the verification plan by gathering evidence according to the defined sampling methods, as well as any other relevant evidence. The CB's verification decision must be based on the evidence gathered. The System User is obligated to provide any missing elements of audit trails, explain variations, and revise claims or calculations before the CB can reach a final verification decision (i.e. the decision to issue a certificate). If an audit includes the verification of an Add-on, the requirements specified in respective Guidance Document must be taken into account.

Verification plan

All audits must be conducted on the site of the System User as registered with ISCC. In the case of group certification, the audit of the group manager or head (e.g. First Gathering Point, Collecting Point, Central Office, or Final Product Refinement) shall always be conducted on-site. Specific aspects of an audit, such as the risk assessment, the verification of traceability, and mass balances, may be conducted remotely. Remote audits for these aspects are allowed only if the appropriate tools provide at least the same level of assurance as an on-site audit. In some cases, a part of the audit can be conducted remotely when it provides a more reliable level of assurance, specifically for risk assessments, the analysis of land-use change after 1st January 2008 and social issues in a specific area (e.g. through (web-based) research). This may also apply to the use of independent traceability databases.¹¹ To verify compliance with ISCC requirements using such tools, the respective tool must be analysed and approved by ISCC to ensure it provides at least the same level of assurance as an on-site audit.

Audit location

ISCC assesses such tools based on at least the following criteria:

Assessment process

1. The tool's methodology and algorithms are transparent
2. Information sources used are transparent
3. The tool must allow for clearly reproducible and consistent results
4. The tool should use the latest available data
5. Data sources and maps comply with ISCC requirements for the region and land cover
6. Traceability databases cover all sustainability data and functionalities as required by ISCC
7. CBs must have access to the tool and must be able to verify compliance with the requirements
8. Mechanisms to avoid fraud and misuse must be in place

¹¹ Further information on conducting remote audits can be found in ISO 9001 Auditing Practice Group – Guidance on Remote Audits.

Publishing of approved tools

If a tool has been approved by ISCC, ISCC will communicate this to its System Users and will publish this information on the ISCC website. ISCC will indicate the scope for which the tool has been approved and, if applicable, in which countries or regions the tool can be used.

Considering audits must follow a risk-based approach, if a remote audit cannot provide a sufficient level of assurance or indicates non-conformities with ISCC requirements (e.g. indication of land use change in the cultivation area), the CB must take further actions to sufficiently verify compliance. This may include additional document and information verification or conducting an on-site audit.

*Level of
assurance*

For each ISCC PLUS scope, the minimum required duration for a main audit is defined in Table 2. These durations are determined to ensure that auditors have adequate time to assess compliance with all relevant system requirements across the different scope categories. This requirement applies only to main audits and does not apply to sample or surveillance audits.

*Minimum main
audit duration*

In the following cases, the main audit duration may be reduced by up to 50%, based on the auditor's professional judgment and with appropriate justification:

- > Initial certifications
- > Situations where no ISCC PLUS-related activities and/or materials were conducted/handled during the previous certification period

When conducting audits that cover multiple scopes, each with its own minimum required audit duration, it is not necessary to sum the minimum durations. Rather, the audit time must comply with the minimum requirement of the scope with the longest specified duration.

The durations listed are absolute minimums. In practice, the actual audit may require additional time to fully address the unique complexity of the system user's operations.

| Scope | Minimum Main Audit Duration |
|---|-----------------------------|
| Processing Unit | 8 hours |
| Farm/Plantation, Central Office (Group of Farms/Plantations), Forest Sourcing Areas, First Gathering Point, Point of Origin, Central Office (Group of Points of Origin), Collecting Point | 6 hours |
| Trader, Trader with Storage, Logistic Center, Warehouse, Final Product Refinement | 4 hours |

Table 2: Overview of minimum main audit duration

3.2.2 Audit Preparation

Prior to any ISCC PLUS audit, the certification history of the System User must be evaluated by the CB. This is usually done during the risk assessment. The CB must assess if the System User is currently suspended or excluded from certification under any other certification systems.

Certification history

If the business activities of the System User are not established as a certification set-up under ISCC (e.g. because it is a new certification scenario), the CB must inform ISCC prior to the audit.

New certification scenarios

The CB is obliged to inform ISCC if a System User seeking recertification previously had major non-conformities with ISCC PLUS requirements or with any other mandatory sustainability criteria. If the System User changes the CB for recertification, the newly contracted CB must receive the relevant audit documents and procedures from the previous ISCC audit prior to the next audit. This information is essential for the risk assessment of the recertification process. ISCC has the right to provide the relevant documents of previous audits to the newly contracted CB. Both the new and previous CBs must cooperate if questions arise regarding the certification history of the System User during the recertification process.

Checks before recertification

Upon request by the CB, ISCC or auditors commissioned by ISCC, the System User must immediately allow the cross-checking of the accuracy of sustainability claims. This includes providing evidence of individual deliveries of certified material, such as Sustainability Declarations or delivery documents, received from suppliers or sellers, subcontractors (e.g. logistic providers or dependent collecting points), and provided to recipients or buyers. The CB, ISCC or auditors commissioned by ISCC have the right to request the corresponding evidence directly from the suppliers or sellers, subcontractors and from the recipients or buyers of the System User. If requested, the System User must promptly obtain copies of the corresponding evidence from the supplier or seller and/or the recipient or buyer of certified material. During this process, the CB, ISCC or the auditors commissioned by ISCC shall be copied on the entire communication to ensure transparency. System Users are also required to cooperate in a timely manner (within 14 calendar days) when asked by their suppliers, recipients, or buyers to provide copies of evidence related to individual deliveries of certified material.

Cross-checking of documents

Each System User registered for certification under ISCC must conduct an internal assessment (self-assessment) of their compliance with ISCC requirements at least once a year. This internal assessment should focus on the ISCC requirements for their certification scope and related risks (see System Document *ISCC PLUS 204 – Risk Management*). This assessment is an integral part of the System User's audit preparation. The results of the internal assessment must be documented, reviewed and signed by the management of the System User. The results of the internal assessment must be made accessible to the CB during the certification audit.

Internal assessment

The information and documentation that the System User must provide to the CB for the audit consist of general requirements as well as scope-specific requirements. Detailed lists of these requirements (both general and scope-specific) are provided in the System Document *ISCC PLUS 203 – Traceability and Chain of Custody*.

*Information
provided by the
System User*

3.2.3 Audit Conduction

Auditors are required to use the latest version of the Audit Procedure System (APS) during any ISCC audit. APS reduces the possibility of human errors and automates the detection of inconsistencies within audit reports, as well as the preparation of Main Audit Reports and Summary Audit Reports. The use of the conventional audit procedures (in Word format) is only possible in exceptional circumstances (e.g. severe problems with IT components, system breakdowns, etc.) or in case the new procedures are not yet integrated into APS.

*Audit Procedure
System (APS)*

In the APS, the auditor must provide general information about the audit, such as the address where the audit was conducted, the audit participants, the date and duration of the audit, the audit set up (e.g. audit scope, kind and number of sample audits, types and amounts of certified material) and information on the CB and the auditor(s). The audits in APS must include data on the amounts of certified material handled by System Users. This is necessary for ISCC to compile reliable information about the total amounts of certified material covered by ISCC certification and/or the total cultivation area complying with ISCC requirements. ISCC treats the information from individual System Users as confidential unless required otherwise by law or by competent authorities. ISCC reserves the right to gather, accumulate and publish such data about the system (in anonymised form), especially to fulfil legal reporting obligations. The CB shall verify the accuracy of this data during the audit and then submit it to ISCC. System Users are obliged to provide accurate and complete data about the amount of certified material handled to the CB. For specific reporting obligations of ISCC, refer to System Document *ISCC PLUS 102 – Governance*.

*Data collection
and reporting*

If a System User currently participates in or has recently participated in multiple sustainability certification systems, the CB must verify that no multiple claiming ("multiple-accounting") of sustainability characteristics has occurred and does not occur. To verify this, the CB has the right and obligation to assess the relevant documentation (e.g., mass balance, auditing reports) from all applicable certification systems. This verification is essential to ensure the plausibility of incoming and outgoing certified material and to confirm that no additional certified material is sold than received.

*No multiple-
accounting*

System Users are required to provide accurate and truthful information to ISCC and its cooperating CB. This includes declaring all certification schemes they participate in and provide to the CB all relevant information including the mass balance data, sustainability declarations, GHG calculations, data and documents on non-certified material, and audit reports from previous audits

*Disclosure of
documents*

under ISCC or other sustainability certification schemes. System Users must also grant access to any databases used to handle certified material.

During the audit, the auditor verifies that a copy of the current version of the Terms of Use is available at the site of the System User. Presenting a copy of the current applicable version of the Terms of Use is solely for the purpose of improving compliance. The Terms of Use and any amendments become binding for the System User in accordance with the provisions outlined in the Terms of Use. In case of any culpable, serious infringement of the System User as defined by the Terms of Use, the cooperating CB is obliged to withdraw the System User's certificate.

*Terms of Use
available*

3.2.4 Non-Conformities

Non-conformity means the non-fulfilment or violation of an ISCC requirement by a System User and CBs. Non-conformities are classified based on their impact on the ISCC System. ISCC distinguishes between minor, major and critical non-conformities. See System Document *ISCC PLUS 102 – Governance* for further information.

Non-conformities

If minor, major or critical non-conformities are found with a System User, for example during an audit, the CB and ISCC shall impose specific measures and sanctions. Details on the non-conformities, measures and sanctions are laid down in the System Document *ISCC PLUS 102 – Governance*.

*Measures and
sanctions*

Before an ISCC PLUS certificate can be issued, all existing non-conformities with ISCC requirements must be resolved or addressed accordingly. The System User must implement appropriate corrective measures. The CB must verify that all corrective measures have been implemented and that the System User is compliant with all requirements. Corrective measures must be implemented by the System User within 40 calendar days after the date of the audit. If corrective measures are not or cannot be implemented within 40 calendar days after the audit, the audit must be considered as a failed audit. Therefore, the certificate cannot be issued, and the audit must be repeated. The CB must inform ISCC about failed audits. In cases where the detected non-conformities lead to an exclusion from certification with ISCC, a new certificate can only be issued after the exclusion period based on a successful audit.

*40 days for
corrective
measures*

Corrective measures can include supplementary evidence, corrections, replacement documents, records, reports, protocols and other information, and data showing compliance with the ISCC PLUS requirements. This can take place during the audit conducted by the CB or afterwards. Non-conformity with ISCC Principle 1 for agricultural biomass (no biomass production on land with high biodiversity value, high carbon stock or with a high conservation value) or ISCC Principle 1 for forest biomass cannot be subject to corrective measures and is therefore considered a critical non-conformity. If non-conformity with ISCC Principle 1 for agricultural or forest biomass is detected during the audit of a Farm/Plantation, the Farm/Plantation or Forest Sourcing

*Corrective
measures*

Area respectively cannot be considered compliant with ISCC requirements and must be excluded from ISCC certification.

If non-conformities are detected during an audit, ISCC and the CB are entitled to impose conditions for the recertification of the System User which are suitable for preventing future non-conformities and for ensuring future compliance with ISCC requirements. These conditions may include the training of relevant members of staff, the requirement to submit copies of specific documents for a defined period to ISCC and/or to the CB, CB conducting a surveillance audit after a specific period after recertification (e.g. after one mass balance period), and the application of a higher risk level for the next audit(s). This is especially important in cases of major non-conformities that have an impact on the downstream supply chain.

*Conditions for
recertification*

Depending on the type of non-conformity and the individual situation, ISCC may impose sanctions against non-compliant System Users. Sanctions may include the exclusion of System Users from certification for a specified period.

*Exclusion from
certification*

For conflicts, e.g. between ISCC and CBs or System Users, ISCC has established a conflict resolution process to ensure conflicts are handled in a consistent, impartial, non-discriminatory, user friendly, timely and effective manner. The conflict resolution process aims to ensure the integrity and reliability of the ISCC Certification Systems. ISCC also offers a whistleblowing tool on the website where complaints can be filed anonymously and without access restriction.

*Conflict
resolution
process*

For further information on non-conformities, sanctions and the conflict resolution process see System Document *ISCC PLUS 102 – Governance*.

3.2.5 Audit documentation and submission

The CB is obliged to submit the Main Audit Report to ISCC for each certification or surveillance audit conducted. This also applies to audits with a negative result (failed audits). The following minimum information must be included in the Main Audit Report:

*Main Audit
Report submitted
to ISCC*

1. Information about the System User (e.g. company name and address, designated point of contact)
2. Geographic coordinates (in case of individually certified Farms/Plantations/Forest Sourcing Areas)
3. Scope of certification
4. Certification scheme audited
5. Information on the CB (name, contact details)
6. Composition of the audit team
7. Date, sites and itinerary of the audit (including duration spent on-site and remotely, where applicable)

8. List of sites covered under the scope of the certification (name and address)
9. Sustainable input and output materials
10. Information (estimates) on the amounts of certified material harvested, collected, produced, handled or used annually
11. Information on other certification schemes used
12. Audit method (e.g. risk assessment and sampling)
13. Information about applied Add-ons
14. Conformity of the requirements
15. Information on non-conformities identified

For each successful certification audit, the CB must also issue and submit to ISCC a Summary Audit Report (SAR). The reports are based on the ISCC audit procedures integrated in APS which must be used for audits. SARs are published on the ISCC website alongside the respective certificates to further enhance the transparency of the ISCC PLUS certification. It provides an overview of relevant information and results from the audit of a certified System User. Information and data in the report reflect the situation at the date of the audit. However, the report must not contain confidential or business sensitive information, including data about amounts or volumes of material, names and/or addresses of subcontractors or service providers, or any information on members of staff, customers, or others. Therefore, some information may be provided on a voluntary basis with the consent of the System User.

*Summary Audit
Report*

The Summary Audit Report must include at least the following information:

*Information
requirements*

1. The name, contact details, logo and information of the CB and the audit team
2. The company name and address, designated point of contact and information
3. Geographic coordinates (in case of individually certified Farms/Plantations/Forest Sourcing Areas)
4. Place and date of the audit
5. The certification system, scope, and chain of custody certified
6. Information on other sustainability certification systems used
7. Information about voluntary add-ons if applied
8. The risk assessment conducted by the CB, including information on the type and size of sample audits (if applicable)

9. A summary of the System User's activities, including information on types¹² and volumes (published on a voluntary basis) of certified materials handled, the area of certification (for agricultural raw materials and forest biomass) and country of origin (voluntary)
10. Sites audited, optional for First Gathering Points, Collecting Points, Traders with Storage: List of sites under the scope of certification (name and address)
11. If applicable, GHG data type, i.e. default, NUTS 2 or actual values, including information on emission saving factors
12. A summary of audit results, including information on major and/or critical non-conformities identified, the number of improvement measures per topic (e.g. management system, GHG, traceability or ISCC Principles) and the action plan, timing and status of implementation of improvement measures

CBs are obliged to upload a copy of the certificate, the Summary Audit Report and other specified documents (e.g. completed audit procedures) onto the ISCC HUB as soon as the certificate is issued (see System Document *ISCC PLUS – 103 Requirements for CBs and Auditors*). The CB is responsible for the information uploaded on the ISCC HUB and it shall ensure that the information provided (including but not limited to System User basic data, certificates, audit reports or information on the status of certificates) is accurate and complete and can be published by the CB on the ISCC website without further verification by ISCC. ISCC reserves the right to hide certificate data, certificate pdfs or Summary Audit Reports if incomplete or inconsistent documentation is provided by the CB or if the System User has unpaid invoices to ISCC until all open issues have been solved.

Certification documents

The System Document *ISCC PLUS 103 – Requirements for Certification Bodies and Auditors* specifies which further documents and information must be submitted to ISCC after the CB has conducted an audit in more detail.

Tasks of the CB

3.3 Recertification

In general, recertification of a certified scope can only take place if materials were collected, processed, handled or traded in the previous certification period. If an audit identifies that no amounts of a specific material were handled by the System User during the previous certification period, the relevant material must be removed from the annex. Exceptions for specific scopes are as following:

Recertification

Category 1: individually certified Points of Origin (other than Farms/Plantations), Collecting Points, Central Offices (Point of Origin):

Category 1

¹² This refers to input and output materials (physically) handled by the certified System User. For Traders with/without Storage, the type of material traded must be stated.

The requirement remains in force, i.e. it is not possible to include the scope on the new certificate if no materials were handled under the scope in the previous certification period. Processing Units additionally certified under the scope Point of Origin also fall under the scope of this requirement, i.e. a recertification as Point of Origin is not possible if there were no activities in the previous certification period under this scope.

Category 2: individually certified Farms/Plantations/Forest Sourcing Areas, First Gathering Points, Central Offices (Farm/Plantation/Forest Sourcing Areas), Processing Units, Final Product Refinement:

Category 2

Recertification of scope is possible even if there were no activities in the previous certification period. Material annex on the certificate and ISCC HUB is kept empty except for statement “No materials were handled as sustainable since the previous certification”. If the System User can provide evidence about upcoming activities, the CB adjusts the material annex accordingly.

To list a material on the ISCC PLUS certificate annex of a Processing Unit, the process must be chemically/technically feasible, and the unit must intend to process the specified input material or produce the indicated intermediate or final product during the upcoming certification period.

Category 3: Traders/Traders with Storage, Warehouses, Logistic Centers, ETBE/MTBE plants:

Category 3

Recertification is possible even if there were no activities in the previous certification period. For these scopes, no annex with materials is issued for certificates.

3.4 ISCC PLUS Certificates

The CB issues the ISCC PLUS certificate following a successful certification audit in which System User’s compliance with all relevant ISCC requirements is verified.

Certification upon successful audit

ISCC PLUS certificates are site specific. A certificate can only be issued for one geographical site. Group certification is possible for Farms/Plantations, Points of Origins of waste and residues, Limited Risk Distributors (LRDs) of a Trader, Storage Facilities and Final Product Refinement. In general, only the address of the audited operational site can be stated on the certificate. The only exception to the rule is for Traders and tolling agreements, where both the legal address and the address of daily operations/the address of the Processing Unit (i.e. where the audit took place) can be stated on the certificate if they differ (see System Document *ISCC PLUS 203 – Traceability and Chain of Custody*).

Certificates are site-specific

Certificates are valid for a period of twelve months. The beginning and end of the validity period are clearly indicated on the certificate. The validity of a

Validity of certificates

certificate starts on the date indicated on the certificate (and not with the publication on the ISCC website).

Certificates must be issued no later than 60 calendar days after the certification audit took place, including the 40-day period for the System User to implement corrective measures if any non-conformities were found. The CB may issue a certificate up to seven calendar days prior to the beginning of the validity period. This allows the CB to issue a certificate, for example, prior to a public holiday or non-workday and to ensure that no gap between or overlap of two certificates occurs. The validity period cannot start prior to the date of issuance of the certificate. Certificates issued by the CB must be submitted¹³ on the ISCC HUB on the day of issuance. The prior updating and confirmation of the registration data of the System User in the ISCC HUB is a precondition for this. Changes to certificates will become effective once submitted by the CB on the ISCC HUB. In some cases, System Users will receive automatic notifications from the ISCC HUB to immediately check these changes.

*Certificate
issuance and
modification*

The status of a certificate is one of the following:

*Status of an
certificate*

1. Valid: Refers to an active certificate
2. Suspended: Refers to a temporarily invalid certificate due to non-conformities identified by the CB or upon voluntary request of the System User.
3. Expired: Refers to a certificate that is no longer valid because the period of validity has ended.
4. Terminated: Refers to a certificate that was voluntarily cancelled while still valid upon request by the System User.
5. Withdrawn: Refers to a certificate that was permanently cancelled by the CB.

Any recipient of certified material is obliged to verify the validity of the supplier's ISCC PLUS certificate at the date of the physical dispatch of the certified material. If there is any uncertainty regarding an economic operator's certification status, ISCC must be contacted for clarification. Furthermore, the recipient of the certified material must check if all required information is included in the delivery documents ("Sustainability Declarations"), is complete and consistent. If this diligence (duty of care) obligation is fulfilled, a recipient can accept material as ISCC PLUS certified and compliant. See System Document *ISCC PLUS 203 – Traceability and Chain of Custody* for further requirements.

*Information on
the status of
ISCC PLUS
certificates*

The certificate may also contain data on third parties (e.g. company name/trade name, address, country). The System User must make sure this

*Third-party
data*

¹³ A certificate is submitted only after all required documents have been uploaded to the ISCC HUB and the "Certificate Submission State" is updated to "Submitted".

information is complete and accurate and that ISCC may use, make publicly available and pass on this information to third parties in accordance with the System Standards and System Usage Agreement, without infringing third party rights.

A certificate can cover more than one scope (i.e. the type of certified operation). The CB can adjust the scope of a certificate during the validity period of a certificate. The adjusted certificate must be provided to ISCC together with the completed audit procedures covering the adjusted scope and any other relevant documents confirming the compliance of the System User with the respective requirements.

*Certification
scope*

For each successful certification audit, the CB must issue a certificate. CBs must issue certificates using the template as provided by ISCC. They are permitted to amend the layout of the template according to internal guidelines, for example to include safety features. The certificates must include all information stated in the template. ISCC may make changes to what information is required on certificates and annexes. CBs will always be informed about updates to the certificate template. The latest version of the template and further guidance for issuing the certificate is available in the CB section of the ISCC website. The following minimum information must be included on each certificate:

*Content of
certificates*

- > A unique certificate number composed of the code of the certification system, the identifier of the CB and a unique sequence of numbers (eight to ten digits)
- > The certification system audited and certified
- > The ISCC seal and the logo of the issuing CB
- > (Legal) name and address of the certificate holder (operational site)
- > Name and address of the CB issuing the certificate
- > Start date and end date of the certification period of validity
- > Scope of certification, i.e. type(s) of certified operation(s)
- > Place and date of issuance of the certificate
- > Stamp and signature of the issuing CB
- > Annexes to the certificate for input/output materials and/or list of entities covered, if applicable
- > Version number and date of version (relevant in case of any adjustments to the certificate or annexes during the period of validity)

If applicable, the certificate must include an annex with information on the certified material handled and/or annex with a list of group members covered by the certificate. The annex with information on the certified materials handled must be issued for all types of certified scopes except for Traders and Storage Facilities, Ethyl Tertiary Butyl Ether (ETBE) plants and Methyl Tertiary

*Information
on certified
materials*

Butyl Ether (MTBE) plants. The annex contains information regarding certified input and output materials, if applicable the greenhouse gas option(s) applied (i.e. individual calculations, default values or NUTS 2 values) and the scope of raw material certification (e.g. if the raw material was certified according to the ISCC Principle 1-6 or meets the waste/residue definition). Materials handled under the scopes Trader, Trader with Storage, Warehouse, Logistic Centre, ETBE and MTBE plants do not need to be stated on the annex. Information on the SAI/FSA compliance¹⁴ of materials can also be included in the annex. The annex with certified materials should reflect the state of operation as verified during the audit. This means that the annex can only include those input and output materials for which the auditor was able to verify eligible appropriate inputs and outputs and, if applicable, internal processes for the previous certification period. If during the audit evidence can be provided that the relevant material will be handled shortly (e.g. a contract with a supplier is in place), the material may remain on the annex (see sub-chapter 3.3). The System User must inform the CB when the System User begins handling additional certified materials during the period of validity of the certificate. The CB must amend the annex of certified materials accordingly and upload this on the ISCC HUB.

ISCC keeps lists of materials which are eligible for certification. The lists are available on the ISCC website. The exact wording from these lists must be used for the input and output materials stated on the annex. Materials that are not included in the ISCC material lists cannot be stated in the annex. ISCC may add materials to the lists upon written request by a CB. This request must be submitted prior to issuing the relevant certificate and annex.

ISCC list of materials

The annex II is relevant for the certification of Central Office or Logistic Centre. For these scopes the annex must include the names and addresses of the entities that are covered by the respective certificate. This annex can be used to state the covered LRDs on a voluntary basis. Annex III is voluntary for the Final Product Refinement group certification to list the covered group members.

List of entities

All types of annexes must be kept up to date by the CB. If any amendments are made, the updated annexes must be uploaded in the ISCC HUB so that they can be published on the ISCC website.

Annexes kept up to date

System Users can be excluded from certification for up to 60 months. The ISCC website contains information on excluded economic operators, including the period of the exclusion. During the exclusion period, the economic operator is not allowed to handle material declared as sustainable under ISCC in any way. This means the economic operator is not allowed to act, for example, as a Dependent Storage Facility or a Collecting Point for a certified System User. Furthermore, the economic operator is not allowed to use the ISCC logo or make any claims referring to an ISCC certification or ISCC-

Companies excluded from ISCC certification

¹⁴ Farms Sustainability Assessment (FSA) was developed by the Sustainable Agriculture Initiative (SAI). Further information on the compliance of ISCC with SAI are available on the ISCC website.

certified material. The same provisions apply to System Users whose certificates are suspended for a specific period of time. See System Document *ISCC PLUS 102 – Governance* for further information.

A certificate holder can stop participating in the ISCC System at any time by giving notice to their CB. Once the notice of ending the participation takes effect, the registration and the System User's rights to use certification systems, modules and solutions provided and operated by ISCC end. The System User must promptly communicate to the CB about any certificates which expire after the end date of participation. In case the System User does not promptly communicate about those certificates, the CB shall withdraw them with immediate effect. If a System User voluntarily ends a certificate during the period of validity, or if a CB cancels a certificate due to breaches in the contractual agreement between the CB and System User, this will be marked on the ISCC website as a terminated certificate. In the event of critical non-conformities of the ISCC requirements, the CB shall withdraw a certificate without delay. The status of a certificate must be changed on the ISCC HUB by the CB, this automatically updates the status in the certificate database on the ISCC website.

*Termination and
withdrawal of
certificates*

ISCC operates a notification service to inform any interested party about withdrawn and suspended certificates by email. This service is open to all interested parties. The subscription to the mailing list is required. It should be noted that the notification service does not affect the System User's responsibility to verify whether a supplier has a valid certificate on the ISCC website prior to accepting certified material. If there is any doubt regarding the validity of a certificate, ISCC must be contacted for clarification.

*Notification
about withdrawn
and suspended
certificates*

3.5 ISCC Certificate Database

ISCC publishes all valid, suspended, expired, withdrawn and terminated certificates on the ISCC website, including copies of the certificates and their annexes, third party data and geo-coordinates of the certified System User, as well as the respective SARs for at least five years. ISCC may adjust published information to comply with personal data protection legislation. System Users and CBs agree to the publication of this information on the ISCC website such as provided in the applicable ISCC System Documents, in the System Usage Agreement/Cooperation Agreement, Terms of Use and Terms of Certification. The CB uploads the certificate and all relevant audit documents, as well as terminations, suspensions and withdrawals of certificates, on the ISCC HUB. Entered certificates will be immediately shown in the certificate database on the ISCC website. The same applies for the pdf files of certificates and the SARs that are uploaded by the CBs on the ISCC HUB. This real-time synchronisation will allow interested parties to immediately verify the validity of certificates of System Users.

*Up-to-date
information
available on
ISCC website*

The ISCC website includes a list containing information on fake certificates which have been brought to the attention of ISCC. This list is updated as soon as such information is received.

Fake certificates

Annex I: Overview of Differences between ISCC PLUS and ISCC EU

1. General Differences between ISCC EU and ISCC PLUS

| Issue | ISCC EU | ISCC PLUS |
|--|--|---|
| Recognition and Accreditation | <p>ISCC EU is recognized by the European Commission in the framework of the RED III</p> <p>Accreditation by American National Standard Institute</p> <p>Surveillance by the German ministry “Bundesanstalt für Landwirtschaft und Ernährung“</p> | <p>ISCC PLUS is a voluntary certification standard for non-regulated markets</p> <p>ISCC PLUS is planning to apply for recognition in the context of recycling content, rates, quotas, plastic tax, and other applicable schemes, once possible.</p> <p>Accreditation by American National Standard Institute</p> |
| Scope of application | Biofuel markets in the EU | Biofuel markets outside EU and bioenergy, food, feed, chemicals/technical applications |
| Acceptance of other certification schemes | <p>ISCC EU accepts all voluntary schemes that are recognised by the European Commission in the framework of the RED III and which are in line with ISCC requirements.</p> <p>Acceptance of voluntary schemes is limited to the scope which is recognised by the European Commission.</p> | <p>ISCC EU (ISCC EU certification of the whole upstream supply chain required).</p> <p>Provisionally, timber from forest certified under the FSC FM standard. (An additional verification must be conducted to prove compliance with the requirements for the ISCC EU 202-3 Forest Biomass Principle 1.)</p> <p>ISCC will consider benchmarks for potential mutual recognition only with other multi-</p> |

| | | |
|---|--|--|
| | | stakeholder voluntary schemes |
| Materials currently covered | <p>Coverage of all types of agricultural and forest biomass, biogenic waste and residues (including agricultural, aquaculture, fisheries and forestry residues), ligno-cellulosic and non-food cellulosic materials, including feedstocks listed in Part A of Annex IX of the RED III</p> <p>Coverage of raw materials of non-biological origin, such as liquid and solid waste streams, waste processing and exhaust gas and energy derived from renewable sources other than biomass</p> | All types of agricultural raw materials and forest biomass, waste and residues, non-bio renewables and recycled carbon materials and fuels |
| Reporting Requirements to the EC | Annual report of amounts of feedstock, biofuels, bioliquids, biomass fuels, recycled carbon fuels and renewable fuels of non-biological origin all certified, by country of origin and type. | Not applicable |

2. General Certification Examples

The below given examples show possible certifications under ISCC PLUS on an exemplary basis. The list is not complete. Adaptations of the individual examples shown here may be necessary due to different requirements of different setups. The list aims to support the establishment of a uniform terminology and handling and to provide orientation for certification.

| Example number | Inputs | Outputs | Description |
|----------------|-----------------------|--|---|
| 1 | Renewable electricity | Renewable-energy-derived chlorine, Renewable-energy-derived hydrogen, | In the Chloralkali electrolysis electrical current is used to produce chlorine at the anode and hydrogen at the cathode. Hence electricity is an integral part of the reaction of the production process and can be considered as the main feedstock. The |

| | | | |
|---|---|--|--|
| | | Renewable-energy-derived sodium hydroxide | material feedstocks water and sodium chloride itself are not certified. All products of this production process (chlorine, hydrogen, sodium hydroxide) can be claimed “renewable-energy-derived”. |
| 2 | Renewable-energy-derived sodium hydroxide, bio acrylic acid | Renewable-energy-derived bio sodium polyacrylate | A combination of raw material categories for the super absorbing polymer sodium polyacrylate is possible, since this reflects the chemical reaction and both inputs with different raw material categories are present in the certified output. The masses of the parts of super absorbing polymer derived from each raw material category need to be stated separately in the Sustainability Declaration. |

3. Differences between ISCC EU and ISCC PLUS regarding GHG Emission Calculation

| Issue | ISCC EU | ISCC PLUS |
|---|--|---|
| Application of GHG requirements | Mandatory for all elements of the supply chain | Voluntary application of add-on “GHG Emissions” |
| Specific GHG requirements for final products | Yes. Producer of final fuel and downstream supplier must report GHG emissions of fuel, relevant fossil fuel comparator, GHG emission savings (compared to relevant fossil fuel) and statement on start of operations ¹⁵ | No. Voluntary if requested by final customer/market. Application of Add-on “GHG Emissions” along the supply chain is precondition |

¹⁵ According to the RED III an installation shall be considered to be in operation once the physical production of fuel, heat or cooling, or electricity has started (i.e. once the production of fuels including biofuels, biogas or bioliquids, or production of heat, cooling or electricity from biomass fuels has started). shall be considered to be in operation if the physical production of biofuels has taken place.

Annex II: Flow Process for Audits

Overview of a flow process for CBs and auditors preparing and conducting ISCC PLUS audit activities (based on ISO 19011:2018)

