ISCC
International Sustainability & Carbon Certification

ISCC EU 201

SYSTEM BASICS

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Content

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Summary of Changes

The following is a summary of the main changes to the previous version of the document (ISCC EU System Document 201 v4.1). The revision of the document covers relevant adjustments based on the revised Renewable Energy Directive (RED) EU/2018/2001 also referred to as RED III. Minor amendments, e.g. corrections of phrasings and spelling mistakes, are not listed.

Summary of changes made in version 4.2	Chapter
General: All reference with regard to the RED refer to the revised Renewable Energy Directive EU/2018/2001 (also referred to here as RED III)	
Overview of System Documents (normative) has been updated	2
Adjustment: "Any *additional, specified, or adjusted ISCC requirements* are published in the ISCC System Updates which must be taken into account by System Users and Certification Bodies".	2
Adjustment: "The sustainability requirements for *raw* materials that can be certified under ISCC are described in *the* System Documents *ISCC EU 202-1 "Agriculture Biomass: ISCC Principle 1", ISCC EU 202-2 "Agriculture Biomass: ISCC Principles 2-6", ISCC EU 202-3 "Forest Biomass: ISCC Principle 1" and ISCC EU 202-4 "Forest Biomass: ISCC Principles 2-6",* where the respective requirements for different kinds of raw materials are described in detail"	3.2.1
Adjustment: "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 have to comply with the land-related sustainability requirements stated above"	3.2.1.1
Chapters reflect merging of ISCC documents 202-6 and 202-7 into the ISCC EU System Document 202-6 "Renewable Fuels of Non-Biological Origin (RFNBOs) and Recycled Carbon Fuels (RCFs)"	3.2.1.4 3.2.1.5
Addition: "In the ISCC system the term 'economic operator' refers to a specific site (spatial entity) of a company *(legal entity)* where sustainable material is handled."	3.3
Adjustment: "Participation in *the ISCC trainings relevant for the scopes audited* is mandatory for auditors prior to conducting audits. Auditors have to regularly participate in *the mandatory ISCC trainings,* pass the respective exams *and obtain the ISCC Attestation* to be able to continue conducting audits under ISCC as mandated in the ISCC EU System Document 103 "Requirements for Certification Bodies and Auditors". "	3.4
Adjustment: *"*For the registration, the economic operator must use the online-registration form *on the ISCC HUB."*	4.1
Paragraphs "Adjusting registrations" and "Reviewing registrations" adjusted to reflect registration process in the ISCC HUB.	4.1
Adjustment: "A summary of the System User's activities, including information on volumes *(published on the SAR on a voluntary basis)* and types of sustainable materials handled, the area of certification (for agricultural and forest biomass) and country of origin.	4.3
Amendment: Definitions have been extended by relevant definitions from other legislations	Annex I

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1 Introduction

Sustainability, traceability and GHG emissions

ISCC stands for *International Sustainability and Carbon Certification.* It is a system for the implementation and certification of sustainable, traceable and deforestation-free supply chains. ISCC certification covers supply chains for all kinds of biomass (including agricultural and forest biomass), biogenic 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, greenhouse gas emissions savings and the traceability of materials through the supply chain. ISCC certification is applicable for the bioeconomy and the circular economy anywhere in the world, in particular for food, feed, energy (fuels, electricity, heating and cooling) and industrial applications.

No compensation accepted

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

Multi-stakeholder initiative

ISCC 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 operates certification systems for different markets.

Full recognition of ISCC EU by the EC

ISCC EU is the certification scheme operated by ISCC which has been fully recognised by the European Commisson since 2011.[1] With the ISCC EU certification the compliance with the legal requirements for the sustainability and greenhouse gas emissions savings criteria of the revised Renewable Energy Directive EU/2018/2001[2] (often referred to as RED III) for all Member States of the European Union can be verified. ISCC EU certification covers the following raw materials and fuels as stated in the RED III:

- Agricultural and forest biomass, waste and residues (including agricultural, aquaculture, fisheries and forestry residues), ligno-cellulosic and non-food cellulosic materials for the production of biofuels, bioliquids and biomass fuels, advanced biofuels and biogas for transport (i.e. biofuels and biogas produced from feedstocks listed in Part A of Annex IX of the RED III) and biofuels, bioliquids and biomass fuels with a low risk or a high risk of indirect land-use change (iLUC)

[1] *For the latest list of recognised systems see: https://energy.ec.europa.eu/topics/renewable-energy/bioenergy/voluntary-schemes_en#approved-voluntary-schemes-and-national-certification-schemes*

[2] *The "Directive (EU) 2018/2001 on the promotion of the use of energy from renewable sources (recast)" has been amended by Directive (EU) 2023/2413. The text of the revised Directive EU/2018/2001 is in the following referred to as RED III*

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- Liquid and solid waste streams of non-renewable origin or waste processing and exhaust gas of non-renewable origin for the production of recycled carbon fuels
- Energy derived from renewable sources other than biomass for the production of renewable liquid and gaseous transport fuels of non-biological origin

ISCC certification goes beyond the legal requirements of the RED III as it covers additional ecological and social requirements.

Relevant markets for ISCC PLUS

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 used outside of the European Union (i.e. markets that are not regulated by the RED III). The ISCC PLUS requirements largely correspond with the ISCC EU certification requirements but can be adapted to meet the needs of different markets or specific applications.[3] All kinds of biomass, waste and residues, non-biological renewables and recycled carbon materials can be certified under ISCC PLUS.

Further recognitions

ISCC certification is recognised by several initiatives, brand owners and national or regional authorities. ISCC CORSIA (PLUS) is the certification system used to demonstrate compliance with the requirements for sustainable aviation fuels in the framework of the Carbon Offsetting and Reduction Scheme for International Civil Aviation (CORSIA). For this purpose, the ISCC CORSIA certification has been recognised by the International Aviation Organization (ICAO). Other examples of recognition of the ISCC schemes include the ISCC certification of selected biofuels and bioliquids in Japan and Queensland, Australia and the recognition of ISCC Japan FIT for selected feedstocks destined for power generation from renewable sources in Japan. Further information on the bodies which recognize ISCC certification is available on the ISCC website.

Independent third parties

ISCC certification audits are conducted by independent third-party Certification Bodies.

Essential features of ISCC

Essential characteristics and features of ISCC are:

- 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, including feedstocks listed in Part A of Annex IX of the RED III

[3] *The System Document "ISCC PLUS" contains the details on the requirements that are specific to ISCC PLUS.*

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- 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 sustainable material through mass balance or physical segregation
- Determination of GHG emissions and savings along the supply chain
- Implementation of specific requirements for the certification of high risk materials, e.g. materials eligible for extra incentives in EU Member States
- Continuous improvement of sustainability criteria, certification requirements, processes, scopes and applications
- The ISCC Integrity Programme which ensures 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 fulfill 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, Certification Bodies cooperating with ISCC, Members of the ISCC Association and other stakeholders
- Establishment of a Smallholder Academy to facilitate the certification of deforestation free biomass production by independent smallholders
- Regular publication of the ISCC Impact Report with review of achievements and ISCC's impact on the ground

Structure of the ISCC System Documents

The scope and normative references of the ISCC system are described in chapter 2 of this document. This includes a table with an overview of the ISCC EU System Documents and Reference Documents from the European Commission including binding legislation and communications.

Basics

Chapter 3 describes the organisation of the ISCC system and certification requirements regarding sustainability, traceability and the chain of custody,

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and greenhouse gas (GHG) emissions. This chapter also defines which participants in the supply chain are subject to certification.

Registration and certification

Chapter 4 describes the registration and certification process. This chapter also includes information how to prepare for audits and how audits are conducted and states the requirements for ISCC certificates and summary audit reports to be issued.

2 Scope, Normative References and ISCC Documents

Scope

The ISCC System Basics described in this document apply to the certification of biofuels, bioliquids and biomass fuels as well as electricity, heating and cooling produced from all kinds of biomass (including biomass from agriculture, forestry and aquaculture), waste and residues (including agricultural, aquaculture, fisheries and forestry residues), ligno-cellulosic and non-food cellulosic materials, feedstocks listed in Part A of Annex IX of the RED III and feedstocks with a low risk or a high risk of indirect land-use change (iLUC); recycled carbon fuels produced from liquid and solid waste streams of non-renewable origin or waste processing and exhaust gas of non-renewable origin; and renewable liquid and gaseous fuels of non-biological origin made from energy derived from renewable sources other than biomass.

Requirements

The requirements described in ISCC EU System Basics and all further relevant ISCC System Documents must be applied by all participants in the certification systems, i.e. companies in supply chains using the ISCC System and Certification Bodies cooperating with ISCC. If required, ISCC may also develop Guidance Documents to further specify certification requirements. If ISCC receives information indicating non-compliance with the ISCC System Documents, the System User and/or the Certification Body shall be obliged to immediately demonstrate compliance and to provide all evidence required to verify compliance to ISCC. ISCC may update the requirements of ISCC Certification Systems according to the relevant (legal) requirements regarding the demonstration of the sustainability of materials and products which, in particular, arise from legal regulations, the recognition of the ISCC certification system, official conditions and orders and as well as voluntary self-commitments. ISCC shall not be liable for the existence of the legal requirements regarding the demonstration of the sustainability of materials and products, in particular in the event of any changing interpretation or application of these legal requirements on the part of courts or authorities.

Documents and normative references

Table 1 provides an overview of the normative ISCC EU System Documents, binding legislation and communications from the European Commission relevant to recognised Voluntary Schemes, as well as further ISCC forms and checklists based on the requirements defined in the ISCC System Documents, and that are provided by ISCC to facilitate the ISCC registration and certification process.

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ISCC EU and PLUS System Documents (normative)	
102	**Governance** Multi-stakeholder organisation and processes of ISCC, quality and risk management, Integrity Programme, complaints, appeals and arbitration
103	**Requirements for Certification Bodies and Auditors** General requirements, duties and responsibilities of certification bodies, requirements and qualifications for auditors conducting ISCC audits
201	**System Basics** Key features of ISCC, overview of certification requiremens, participants in supply chains, registration and certification processes and issuance of certificates and Summary Audit Reports
202-1	**Agricultural Biomass – ISCC Principle 1** ISCC Principle 1 on the protection of land and monitoring of soil quality and carbon
202-2	**Agricultural Biomass – ISCC Principles 2-6** ISCC Principles 2-6 on Good Agricultural Practice, safe working conditions, compliance with human and labour rights and health and safety, compliance with applicable laws and relevant international treaties,good management practice
202-3	**Forest Biomass – ISCC Principle 1** Sustainability criteria for forest biomass, sustainable harvesting on national and forest sourcing area level, Land-Use, Land-Use Change and Forestry (LULUCF) Criteria
202-4	**Forest Biomass – ISCC Principles 2-6** ISCC Principles 2-6 on sustainable forest management practices, safe working conditions, compliance with human and labour rights and health and safety, compliance with applicable laws and relevant international treaties,good management practice
202-5	**Waste and Residues** Regulatory framework and definitions, verification guidance regarding whether materials meet the definition of waste and residues
202-6	**Renewable Fuels of Non-Biological Origin (RFNBO's) and Recycled Carbon Fuels (RCF's)** Certification requirements for feedstocks for renewable liquid and gaseuous fuels of non-biological origin, specific requirements for chain of custody and GHG saving methodologies
202-7	**Low iLUC Risk Feedstocks** Measures and verification requirements for low iLUC risk feedstocks, additional biomass production through cultivation on unused land and additional yield increase
203	**Traceability and Chain of Custody** Audit and information requirements for sustainability seclarations, certification requirements for individual supply chain elements, group certification, chain of custody options (physical segregation and mass balance) and requirements

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203-1	**Co-Processing** Specific chain of custody requirements for bio-based feedstock that is processed with fossil feedstock in a common process, methodology for determining the share of biofuels and biogas from co-processing
204	**Risk Management** Risk assessment and management for Certification Bodies and System Users
205	**Greenhouse Gas Emissions** Application, calculation and verification methodology for greenhouse gas emissions
205-1	**Renewable Fuels of Non-Biological Origin (RFNBO) and Recycled Carbon Fuels (RCF) – Greenhouse Gas Emissions** Calculation and verification methodology for greenhouse gas emissions of RFNBOs and RCFs
208	**Logos and Claims** Description of logos and claims that can be used under ISCC
	ISCC PLUS Specific requirements that are applicable for the ISCC PLUS certification

Binding Legislation (normative)

Directive (EU) 2023/2413 of the European Parliament and of the Council of 18 October 2023 amending Directive (EU) 2018/2001, Regulation (EU) 2018/1999 and Directive 98/70/EC as regards the promotion of energy from renewable sources, and repealing Council Directive (EU) 2015/652
Directive (EU) 2018/2001 of the European Parliament and the of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources (recast) (Renewable Energy Directive – RED II)
Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives (Waste Directive)
Commission Delegated Regulation (EU) 2019/807 of 13 March 2019 supplementing Directive (EU) 2018/2001 of the European Parliament and of the Council as regards the determination of high indirect land-use change-risk feedstock for which a significant expansion of the production area into land with high carbon stock is observed and the certification of low indirect land-use change-risk biofuels, bioliquids and biomass fuels
Commission Implementing Regulation (EU) 2022/996 of 14 June 2022 on rules to verifiy sustainability and greenhouse gas emissions saving criteria and low indirect-land use change-risk criteria
Commission Implementing Regulation (EU) 2022/2448 on establishing operational guidance on the evidence for demonstrating compliance with the sustainability criteria for forest biomass laid down in Art 29(6) and (7) of Directive (EU) 2018/2001
Delegated Regulation (EU) 2023/1184 supplementing Directive (EU) 2018/2001 by establishing a Union methodology setting out detailed rules for the production of renewable liquid and gaseous transport fuels of non-biological origin
Delegated Regulation (EU) 2023/1185 supplementing Directive (EU) 2018/2001 establishing a minimum threshold for greenhouse gas emissions savings of recycled carbon fuels and specifiying a methodology for assessing greenhouse gas

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emissions savings from renewable liquid and gaseous transport fuels of non-biological origin and from recycled carbon fuels
Delegated Regulationact (EU) 2023/640 on the methodology to determine the share of biofuel and biogas for transport, produced from biomass being processed with fossil fuels in a common process
Delegated acts to amend the criteria for low and high iLUC risk biofuels, bioliquids and biomass fuels, and to introduce a trajectory to decrease the contribution of high iLUC risk biofuels, bioliquids and biomass fuels to the Union target and minimum share of renewable energy in the transport sector (pending)
Commission Regulation (EU) No 1307/2014 of 8 December 2014 on defining the criteria and geographic ranges of highly biodiverse grassland

Communications from the European Commission

Communication from the European Commission on the practical implementation of the EU biofuels and bioliquids sustainability scheme and on counting rules for biofuels (2010/C 160/02)
Communication from the Commission on voluntary schemes and default values in the EU biofuels and bioliquids sustainability scheme (2010/C 160/01)
Communication from the Commission to the voluntary schemes on the verification of the chain of custody of biofuels made from waste and processing residues (dated 10 October 2014)
Communication from the Commission to the voluntary schemes on the implementation of the recently adopted criteria and geographic ranges of highly biodiverse grassland (dated 29 January 2015)
Communication from the Commission to the voluntary schemes on the update of the commission website, notifications and transparency measures (dated 12 March 2015)
Communication from the Commission to voluntary schemes: Note on the conducting and verifying actual calculations of GHG emission savings (dated 2 October 2015)

ISCC Forms and Checklists to Facilitate the Registration and Certification Processes

ISCC Terms of Use and Terms of Certification
ISCC Fees
ISCC EUDR Add-On Fee Structure
ISCC HUB Manual
Certificate Template
Summary Audit Report Template
Audit Procedures for all relevant Elements of the Supply Chain
Document Checklists for the Audit Preparation

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Self-declarations for Farms or Plantations and Points of Origin
Land-use-Change (LUC) Statement and Biodiversity Assessment Template
ISCC EU and ISCC PLUS List of Materials eligible for Certification
Templates for Sustainability Declarations and Proofs of Sustainability for raw materials, intermediate and final products

Table 1: Overview of ISCC EU System Documents, Reference Documents and Communications from the European Commission, and supporting ISCC Forms and Checklists

Documents available on the ISCC Website

The latest versions of all ISCC Documents (e.g. ISCC System Documents, Guidance Documents), audit procedures, templates and checklists are available on the ISCC website. The original ISCC Documents are in English. ISCC Documents, audit procedures, templates and checklists can be identified by a version number and date. The ISCC Documents include a summary of changes made to previous versions of the document.

ISCC System Updates and guidelines

Any additional, specified, or adjusted ISCC requirements are published in the ISCC System Updates which must be taken into account by System Users and Certification Bodies. These System Updates are sent to the contact persons of all System Users registered with ISCC, the contact persons of all Certification Bodies 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 Certification Bodies 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.

3 The ISCC Certification System

3.1 Basics

Feedstocks, fuels and markets covered

ISCC certification is applicable to all kinds of biomass, waste and residues, non-biological renewables and recycled carbon materials and products derived therefrom. Figure 1 displays the feedstocks and market applications that can be covered with ISCC EU and ISCC PLUS certification and lists in particular the fuels that can be certified under ISCC.

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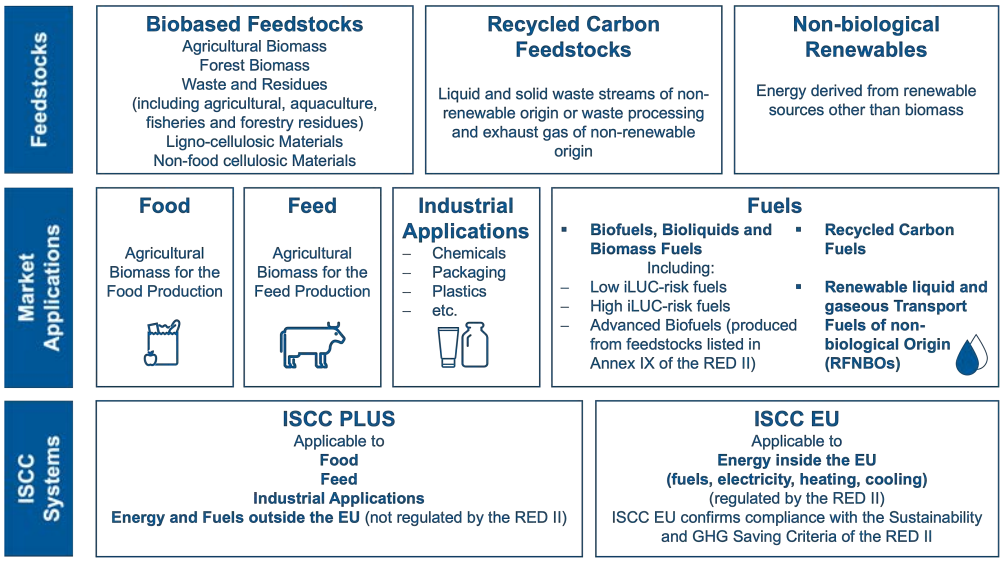

Figure 1: Feedstocks and Market Applications covered under ISCC EU and PLUS Certification

RED requirements covered

The processes and procedures of ISCC are based on the binding requirements of the RED III. This includes the application of the relevant definitions for feedstocks and sustainable fuels as stated in the RED III. Annex 1 contains a list of the definitions from RED III and further regulations that are relevant for this standard.

Biofuels, bioliquids and biomass fuels

The RED III differentiates biofuels, bioliquids and biomass fuels depending on the state of aggregation and the final market of the fuel.[4] 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. The production of electricity, heating and cooling from biomass fuels can also be certified under ISCC.

Co-processing

Biofuels derived from co-processing can also be certified under ISCC. Co-processing refers to the simulteanous (common) processing of bio-based and fossil inputs.

Stakeholder involvement

The legally registered ISCC Association (ISCC e.V.) is the organisation responsible for governing the ISCC system. Membership is open to economic operators (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 involvement are laid down in ISCC EU System Document 102 “Governance”.

Cooperation with independent certification bodies

ISCC cooperates with independent Certification Bodies. ISCC certificates are issued by Certification Bodies upon the successful completion of a certification audit verifiying the compliance of the economic operator with all relevant ISCC

[4] *See Annex 1 for the exact definitions according to Art. 2 of the RED II*

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requirements. ISCC Certificates are documents that confirm compliance of the certificate holder with the requirements of the ISCC system.

Further information for Certification Bodies and Auditors are stated in ISCC EU System Document 103 “Requirements for Certification Bodies and Auditors”.

Obligation for certification

All relevant elements of the supply chain must obtain a certificate in order to handle sustainable materials. Farms/plantations, forest sourcing areas and points of origin for waste and residues, first gathering points or central offices and collecting points, processing units (including energy producers, i.e. installations producing electricity, heating or cooling), traders and storage facilities are subject to certification. Under this standard the elements of the supply chain relevant for certification are also referred to as economic operators.

Certificates are site-specific

ISCC certificates are site specific. A certificate can only be issued for one geographical site. Group certification is possible for farms and plantations and points of origins of waste and residues. The transport of sustainable material between the elements of the supply chain does not need to be covered by individual certification. This applies to transportation by road, rail, river, sea or air. The natural gas and electric power grids are also considered transport entities. All relevant information regarding transport (e.g. delivery documents, means of transport, transport distance, respective greenhouse gas emissions) is covered by the certification of the above-mentioned elements of the supply chain.

Compliance with laws

System users are obliged to comply with the laws, ordinances, directives and ratified treaties of the countries where they conduct activities covered by their ISCC certificate. They shall have in place and implement all applicable or mandatory permits, licenses, standards, processes or systems relevant to the ISCC certified activities, in particular 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.

Information on the status of ISCC certificates

Any recipient of sustainable material is obliged to verify the validity of the supplier’s ISCC certificate at the date of the physical dispatch of the sustainable material. All valid, suspended, expired and withdrawn ISCC certificates as well as information on economic operators excluded from ISCC certification are published on the ISCC website for at least five years. If there is any uncertainty regarding an economic operator’s certification status, ISCC

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must be contacted for clarification. Furthermore, the recipient of the sustainable material has to check if all required information is included in the delivery documents ("Sustainability Declarations or Proof of Sustainability"), and is complete and consistent. If this diligence (duty of care) obligation is fulfilled, a recipient can accept material as sustainable and compliant with the RED III requirements and ISCC. See ISCC EU System Document 203 "Chain of Custody and Traceability" for further information.

ISCC website

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 as 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 HUB

Further, 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 Certification Bodies have direct access to manage the data of the System User in the ISCC HUB.

Acceptance of EC recognised schemes

ISCC EU accepts all national schemes that are recognised by the European Commission in the context of the RED III regarding the verification of compliance with the sustainability criteria set out in Art. 29 (2) to (7) and (10), the greenhouse gas saving thresholds set out in Art. 29a of the RED III as well as the criteria for certification of low iLUC-risk biofuels, bioliquids and biomass fuels set out in Delegated Regulation (EU) 2019/807[5]. ISCC EU also accepts all voluntary schemes that are recognised by the European Commission according to Art. 30(4) RED III. This acceptance of other voluntary schemes is limited to their respective scope recognised by the European Commission. Accordingly, evidence from other voluntary schemes relating to a part of the supply chain will be recognised by ISCC EU if this evidence is issued within the recognised scope of the respective scheme and as long as the recognition by the European Commission is valid and is not repealed.

High risk supply chains

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. Materials which may be eligible for extra incentives in individual EU Member States (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 the European Commission or with consent of the European Commission. An up-to-date list of the voluntary and national schemes accepted by ISCC and their recognised scope is published on the ISCC

[5] *Delegated Regulation (EU) 2019/807 as regards the determination of high indirect land-use change-risk feedstocks for which a significant expansion of the production area into land with high carbon stock is observed and the certification of low indirect land-use change-risk biofuels, bioliquids and biomass fuels*

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Website. ISCC shall inform all relevant parties about the withdrawal of the recognition of a scheme through an ISCC System Update.

ISCC logo and ISCC seal

Certified ISCC System Users may use the ISCC logo and claims for relevant communications and documentation following a written request to ISCC. The ISCC seal must not be used for any application other than the ISCC certificate. If the System User wishes to use the logo in any other way, the Certification Body 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 ISCC Document 208 “Logos and Claims”.

Data protection

ISCC is obligated and entitled to request and record relevant data of System Users and cooperating Certification Bodies. This includes, but is not limited to, addresses, contact details, scopes of certification, amounts and types of incoming and outgoing sustainable materials, greenhouse gas emission values and calculations, etc. Any data given to ISCC will be treated as confidential. The data will not be forwarded to third parties unless ISCC is legally obligated to disclose the data or the System User/Certification Body has explicitly given the consent (e.g. as part of the System Usage Agreement or the Cooperation Agreement respectively). Upon request, system users are obliged to provide any relevant information to the European Commission and competent Member State authorities that enables them to fulfil their supvervision tasks according to the RED III.

Risk management

Risk management is an integral part of the ISCC system. In order to credibly and reliably ensure the fulfilment of the certification system requirements, ISCC defines procedures and specific indicators for risk assessment and management. These procedures and risk indicators are monitored continuously and adjusted if necessary. The risk assessment and management procedures take into account the different levels where risks may occur: the ISCC system, cooperating Certification Bodies and ISCC System Users. Four layers are in place to ensure the security and integrity of ISCC: the overall ISCC quality and risk management; the ISCC Integrity Programme to assess the performance of Certification Bodies, Auditors and System Users; self-declarations and self-assessments of System Users; and external third party audits. Further information is outlined in ISCC EU System Document 102 “Governance” and ISCC EU System Document 204 “Risk Management”.

3.2 Certification Requirements

Categories of requirements

The ISCC certification system covers three categories of requirements:

- Sustainability requirements for agricultural and forest biomass, waste and residues, feedstocks for the production of renewable fuels of non-biological origin and recycled carbon fuels and low iLUC risk feedstocks
- Requirements for traceability and the chain of custody

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> Requirements for greenhouse gas emission savings and the calculation methodology

These certification requirements and the relevant processes are outlined in detail in the respective ISCC System Documents. No changes to the requirements as set in the RED III are permitted. The implementation of requirements that go beyond the requirements of the respective version of the RED is possible under ISCC.

3.2.1 Sustainability Requirements

The sustainability requirements for raw materials that can be certified under ISCC are described in the System Documents ISCC EU 202-1 “Agriculture Biomass: ISCC Principle 1”, ISCC EU 202-2 “Agriculture Biomass: ISCC Principles 2-6”, ISCC EU 202-3 “Forest Biomass: ISCC Principle 1” and ISCC EU 202-4 “Forest Biomass: ISCC Principles 2-6”, where the respective requirements for different kinds of raw materials are described in detail.

3.2.1.1 Agricultural Biomass

Six sustainability principles

Farms and plantations that produce sustainable agricultural biomass must comply with the sustainability requirements as stated in ISCC EU System Documents 202-1 “Agricultural Biomass: ISCC Principle 1” and ISCC EU 202-2 “Agricultural Biomass: ISCC Principles 2-6”. The six ISCC Principles cover the following topics:

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 and labour rights and responsible community relations

Principle 5: Compliance with land rights, laws and international treaties

Principle 6: Good management practices and continuous improvement

Cut-off date

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

Intermediate crops

In agriculture it can be distinguished between main crops and intermediate crops. Intermediate crops can be covered under ISCC certification if they comply with the sustainability requirements stated above. Intermediate crops can include catch crops, cover crops or ley crops. They are fast-growing and are planted outside the period in which the main crops are cultivated.

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Intermediate crops are planted either to be marketed (e.g. as fodder for livestock) or to improve the soil fertility of the arable land for main crops.[6] Beside compliance with the sustainability requirements, it also has to be verified that the crops are cultivated outside the cultivation period for main crops and that the cultivation is part of a crop rotation scheme (i.e. no permanent/perennial cultivation). Under certain conditions, intermediate crops may be certified analogous to agricultural residues (i.e. no calculation of GHG emissions for the cultivation of raw materials is required but compliance with the requirement on soil quality and carbon protection). This approach may be applied if the cultivation of the intermediate crop aims at improving soil quality and not biomass production, and if no nitrogen fertilization is applied with the aim of increasing biomass yields.[7]

Short rotation coppice and agricultural residues

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 have to comply with the land-related sustainability requirements stated above.

3.2.1.2 Forest Biomass

Sustainable production and LULUCF criteria

If biofuels, bioliquids and biomass fuels are produced from forest biomass the risk of using forest biomass from unsustainable production has to be minimised, and the biomass has to met certain land-use, land-use change and forestry (LULUCF) criteria.

RED III requirements covered

The use of forest biomass from sustainable production shall be ensured through monitoring and enforcement systems on national level or through requirements for the management system of the harvesting operation (Art. 29 (6) of the RED III). The LULUCF criteria are covered under Art. 29 (7) of the RED III. The certification requirements for forest biomass are described in the ISCC EU System Documents 202-3 “Forest Biomass – ISCC Principle 1” and 202-4 “Forest Biomass – ISCC Principles 2-6”. The six ISCC Principles cover the following topics:

Principle 1: Sustainability requirements for the production of forest biomass

Principle 2: Environmentally responsible production to protect soil, water and air

Principle 3: Safe working conditions

Principle 4: Compliance with human and labour rights and responsible community relations

Principle 5: Compliance with land rights, laws and international treaties

Principle 6: Good management practices and continuous improvement

[6] *See Art. 2(40) of the RED II and https://iate.europa.eu/entry/result/1255678*

[7] *Should the European Commission provide further guidance and requirements regarding intermediate crops they would be incorporated in this standard accordingly.*

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3.2.1.3 Waste and Residues

Verification of waste/residue status

It is particularly important to verify whether a material meets the definition for waste and residues because these materials may be eligible for extra incentives in individual Member States (e.g. materials that are eligible for the production of advanced biofuels). More information on the definitions, regulatory framework and verification process of waste and residues are available in ISCC EU System Document 202-5 “Waste and Residues”.

3.2.1.4 Renewable Fuels of Non-Biological Origin

Electricity of renewable origin

The RED III includes renewable liquid and gaseous fuels of non-biological origin (RFNBO) as a new fuel category for low emission mobility. This could be, for example, hydrogen produced from solar powered electrolysis. It has to be ensured that the energy used for this process is obtained from renewable sources other than biomass.

Specific GHG requirements

ISCC EU System Document 202-6 “Renewable Fuels of Non-Biological Origin (RFNBOs) and Recycled Carbon Fuels (RCFs)” describes the requirements for eligible feedstocks for the production of RFNBOs. The specific requirements for the greenhouse gas saving methodology and thresholds are covered in the ISCC EU System Document 205-1 “Renewable Fuels of Non-Biological Origin and Recycled Carbon Fuels – Greenhouse Gas Emissions”.

3.2.1.5 Recycled Carbon Fuels

Not suitable for material recovery

The RED III promotes the use of recycled carbon fuels to achieve further energy diversification and decarbonisation of the transport sector. These are liquid and gaseous fuels produced from liquid or solid waste streams of non-renewable origin (e.g. waste plastics) or from waste processing gas and exhaust gas of non-renewable origin.

Feedstocks and GHG requirements

ISCC EU System Document 202-6 “Renewable Fuels of Non-Biological Origin (RFNBOs) and Recycled Carbon Fuels (RCFs)” describes the requirements for eligible feedstocks for the production of this type of fuels, e.g. that they are not suitable for material recovery or that they are generated as an unavoidable and unintentional consequence of the production process in industrial installations. The specific requirements for the greenhouse gas saving methodology and thresholds are covered in the ISCC EU System Document 205-1 “Renewable Fuels of Non-Biological Origin and Recycled Carbon Fuels – Greenhouse Gas Emissions”.

3.2.1.6 Low iLUC Risk Feedstocks

Indirect land use change

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

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Additionality measures

Low iLUC-risk feedstocks are food and feed crops that shall avoid displacement effects when used for the production of biofuels, bioliquids and biomass fuels. While those feedstocks have to comply with the sustainability requirements for agricultural biomass stated in ISCC EU System Documents 202-1 and 202-2 they must also be produced by applying additionality measures, such as:

> cultivating unused land

> achieving additional yield increase

The measures are described in detail in ISCC EU System Document 202-07 “Low iLUC Risk Feedstocks”.

3.2.2 Traceability and Chain of Custody

Basic requirements

Traceability and chain of custody ensure that two basic requirements are fulfilled:

1 The possibility of tracing sustainable products back and forth through the supply chain from the origin of the raw material to the final product

2 The possibility of assigning product specific information to consignments (batches) of sustainable materials and products

Traceability

Traceability describes the ability to identify and trace the origin, processing history and distribution of materials and products through supply chains. Chain of custody describes the monitoring of input and output of sustainable materials and related information and documentation requirements. The following properties of sustainable material (so-called sustainability characteristcs) are the minimum information required under ISCC:

> Type of raw material (e.g. rapeseed, sunflower, used cooking oil, etc.)

> Country of origin of the raw material

> Certification scope of raw material (e.g. the raw material is either certified according to the sustainability criteria of Art. 29 (2) – (7) of the RED III, or the raw material meets the RED III definition of waste or residue)

> Information on GHG emissions (mandatory under ISCC EU, voluntary under ISCC PLUS)

> Claim “ISCC compliant” or “EU RED compliant” (if applicable)

Mass balance and physical segregation

Under ISCC, there are two chain of custody methods which can be applied to correctly assign all relevant information to the physical amounts of material: physical segregation or mass balance. Under physical segregation, sustainable material has to be kept physically separated from non-sustainable material. The mass balance method allows the physical mixing of sustainable and non-sustainable material. According to Art. 30 (1) of the RED III economic operators are required to use a mass balance system that allows batches of raw material with different sustainability characteristics and greenhouse gas

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emissions savings to be mixed for instance in a container, processing or logistical facility, transmission and distribution infrastructure (e.g. gas grid) or site, and requires documentation regarding the sustainability characteristics and sizes of these batches to remain assigned to the mixture. The mass balance also allows batches of raw material with differing energy content to be mixed for the purpose of further processing, as long as the size of the batches is adjusted according to their energy content.

Requirements apply equally

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 ISCC EU System Document 203 “Traceability and Chain of Custody”.

3.2.3 Greenhouse Gas Emissions

Methodology

ISCC provides a methodology for calculating greenhouse gas (GHG) emissions for all elements of the supply chain and for determining greenhouse gas emissions savings. This can be applied to supply chains in all markets. Specific requirements apply for biofuels, bioliquids, biomass fuels, recycled carbon fuels and renewable liquid and gaseous transport fuels of non-biological origin that are brought into the markets of the European Union. The economic operators bringing sustainable fuels into the market (i.e. the fuel supplier) must prove that the fuels where produced sustainably and that greenhouse gas emissions savings are sufficient according to the RED III.

Different options to determine GHG emissions

The requirements for GHG emissions apply to all relevant supply chain elements from the production of raw materials to the distribution of the final product, including cultivation, collection and conversion processes, as well as the transport and distribution of intermediate and final products. Three different options are available to provide information on GHG emissions:

1 Use of total default values: Default values are raw material and process specific and are provided in the RED III for different types of biofuels, bioliquids and biomass fuels.

2 Use of disaggregated default values. So-called disaggregated default values are available in the RED III for the cultivation/ production of biomass, processing, and transport and distribution. Disaggregated default values allow the use of a combination of default and actual values.

3 Use of actual values: Individually calculated values must be calculated based on the methodology according to the RED III. To determine GHG emissions from cultivation the use of typical values that represent the average value in a specific area is also possible. Those typical values are often referred to as NUTS2[8] values. Those NUTS2 or typical values have to be reported to the European Commission by

[8] *The values describe the emissions from the cultivation of agricultural raw materials of the areas on a Member Stated territory classified as level 2 in the nomenclature of territorial units for statistics (NUTS) (see Art. 31(2) RED III)*

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Member States or third countries and can be used if the Commission recognizes them to be accurate[9].

All requirements to apply, calculate and verify the greenhouse gas emissions and emission savings are specified in ISCC EU System Document 205 “Greenhouse Gas Emissions”.[10]

3.3 Participants in the Certification System

Definition of operational sites

All economic operators that handle sustainable material (e.g. produce or generate, collect, process, store or trade) have to be covered by an ISCC certification. In the ISCC system the term ‘economic operator’ refers to a specific site (spatial entity) of a company (legal entity) where sustainable material is handled. A company may have more than one operating sites. If this is the case, every single operating site handling sustainable material has to be covered by its own certification. This subchapter provides an overview of typical supply chains that are covered by ISCC certification based on the kind of raw material that enters the supply chain. Short definitions of all supply chains elements that have to be covered by ISCC certification are also provided. Detailed information on the certification of the individual supply chain elements are included in ISCC EU System Document 203 “Traceability and Chain of Custody”.

Agricultural and forest feedstocks

For biofuels, bioliquids and biomass fuels produced from agricultural or forest biomass (including agricultural, aquaculture, fisheries and forestry residues) the supply chain starts at the farm/plantation or forest management unit (see Figure 2). The first gathering point is the first element that must be individually certified. Farms/plantations and forest sourcing areas can be covered under the certificate of the first gathering point but may also receive an individual or group certification.

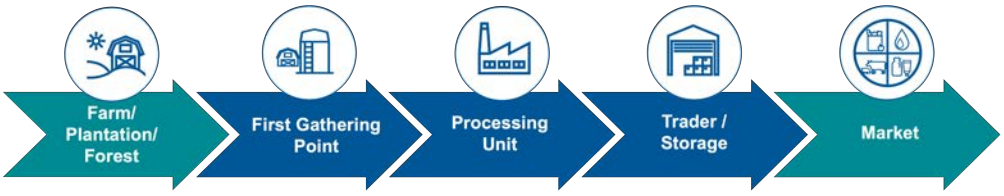

Figure 2: Example of simplified supply chain for agricultural feedstocks/agricultural crop residues and forestry feedstocks/forestry residues

Waste, processing residues and renewable non-biological feedstocks

Biofuels, bioliquids and biomass fuels can also be produced from bio-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,

[9] *The EC may decide by means of implementing acts that reports from Member States or third countries are accurate and that the values of those reports can be applied.*

[10] *The ISCC EU System Document 205-1 includes further details on the greenhouse gas saving methodology and thresholds of the respective fuels for Renewable Fuels of Non-Biological Origin and Recycled Carbon Fuels.*

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solar, aerothermal, geothermal or water). This process energy has to be derived from renewable sources other than biomass.

Supply chain starts with point of origin

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.

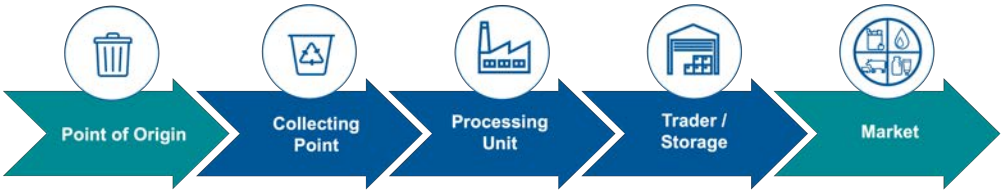

Figure 3: Example of simplified supply chain for waste, processing residues and renewable non-bio feedstocks

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.

Handling of sustainable material only with valid certification

A valid ISCC certification is a prerequisite for any element of the supply chain that will handle sustainable material. The only exception to do this is for first gathering points and collecting points that may receive sustainable 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 sustainable material are stated in ISCC EU System Document 203 "Traceability and Chain of Custody".

Table 2 lists all relevant elements of the supply chain 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

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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

Central Office

Definition	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

First Gathering Point

Definition	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

Collecting Point

Definition	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

Processing Unit

Definition	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

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	**Trader/Storage**
Definition	Operators that trade and store sustainable material. Storage facilities include warehouses, silos, tanks, etc.
Certification	Traders require individual certification. Three options for storage site: i) individual certification, ii) certification as logistic centre, iii) external storage under certificate of a certified entity (e.g. trader)
	**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. Relevant transport information is covered by the certification supply chain elements arranging the transportation

Table 2: Definition of Supply Chain Elements and Certification Approach

3.4 Certification Bodies

Cooperation Agreement required

Independent third-party Certification Bodies issue ISCC certificates following the successful audit of an operational unit. Auditors conduct certification audits on behalf of a Certification Body (CB). Before a Certification Body is allowed to conduct audits and issue certificates under ISCC, the Certification Body has to sign a Cooperation Agreement with ISCC. Up-to-date details of all Certification Bodies 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 Certification Body.

Impartial, free from conflict of interest, and qualified

Certification Bodies and auditors have to 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 Certification Bodies to conduct audits have to demonstrate that they have the relevant qualifications, minimum work and audit experiences.

ISCC trainings for auditors

ISCC provides an extensive training programme for auditors and other relevant staff at Certification Bodies, as well as for System Users and other interested parties. The training courses cover all relevant aspects of ISCC certification. Participation in the ISCC trainings relevant for the scopes audited is mandatory for auditors prior to conducting audits. Auditors have to regularly

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participate in the mandatory ISCC trainings, pass the respective exams and obtain the ISCC Attestation to be able to continue conducting audits under ISCC as mandated in the ISCC EU System Document 103 “Requirements for Certification Bodies and Auditors”. ISCC monitors the training status of the auditors.

Extensive guidance and regular feedback meetings

Furthermore, ISCC provides guidance to Certification Bodies on the certification process, e.g. through regular communication, guidance documents and webinars. ISCC organises feedback meetings with the Certification Bodies at least twice a year to discuss practical experiences in relation to the application of the ISCC System, to provide updates regarding the regulatory framework and to 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.

Section for CBs on the ISCC website and HUB

The ISCC website contains a section for certification bodies and auditors where further information on this topic is provided. This website section includes a redirection to the ISCC HUB where Certification Bodies can see registrations to which they are assigned as well as certificates they uploaded.

See ISCC EU System Document 103 “Requirements for Certification Bodies and Auditors” for further information.

4 Registration and Certification Process

Four steps to certification

There are four steps to achieving ISCC certification (see figure 4). In the following, the individual steps are described in detail.

Figure 4: Four steps to achieving ISCC certification

4.1 Registration

Confirmation of ISCC registration

An economic operator must first be registered with ISCC before becoming certified under ISCC. The registration process is completed when the economic operator has received a registration confirmation via e-mail from ISCC. Economic operators that are registered with ISCC are referred to as ‘System Users’.

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The registration process consists of two steps:

Contract with certification body

1 The economic operator has to sign a contract with one of the Certification Bodies cooperating with ISCC. A list of all Certification Bodies cooperating with ISCC with contact details is available on the ISCC website.

System Usage Agreement with ISCC

2 The economic operator has to register with ISCC. This is only possible after a contract with a Certification Body has been signed (the name of certification body and the date the contract was signed are mandatory information in the registration form). With submitting the registration form, the economic operator is filing an application to conclude a System Usage Agreement with ISCC. Economic operators who want to use an ISCC Certification System and/or ISCC Services must conclude a System Usage Agreement. Once ISCC has sent out a confirmation email including the ISCC registration number, the economic operator is a registered ISCC System User and the selected Certification Body can carry out an audit.

Termination of contract

In case of termination of the contract between the Certification Body and the economic operator, the economic operator is not allowed to use the certificate issued by the Certification Body from the time of termination or invalidity of the contract and must not make any sustainability claims based on these certificates. In any case of cancellation or any other termination of the System Usage Agreement between the System User and ISCC or upon termination of the contract between the Certification Body and the System User, the System User shall be obliged to return to the Certification Body any issued certificate bearing a date of expiry later than the date of the end of the Agreement immediately after the end of the Agreement.

Acceptance of ISCC Terms of Use

For the registration, the economic operator must use the online-registration form on the ISCC HUB. This form must be filled completely and truthfully. When filing the registration, the economic operator agrees to accept the ISCC Terms of Use valid at the time the registration is submitted (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 the resulting rights and duties of the parties. This includes the duty of the System User to grant access to their premises to ISCC representatives, or auditors commissioned by ISCC or the Certification Body. This also includes the duty for the System User to cooperate with the European Commission and the competent authorities of the Member States, including granting access to the premises and making available all requested information so that the Commission and the Member State authorities can fulfil their tasks under the RED III. 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 changes to the Terms of Use become binding for the system user in accordance with the relevant provisions laid out in the Terms of Use. In case of any culpable,

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serious infringement of the System User in accordance with the Terms of Use applicable to them, the cooperating Certification Body shall be obliged to withdraw the System User's certificate.

Site-specific registrations

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 Certification Bodies. However, it is not permitted to register the same operational site and the same certification scope more than once with different Certification Bodies.

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 recognised under the RED III or national monitoring scheme in the registration form, including:

> Date when the economic operator was founded as stated in a commercial or trade register

> 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 have to be provided

> 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 have to be provided

> 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 have to be provided

> Statement confirming whether the economic operator or legal predecessor withdrew from another certification scheme prior to a mandatory or scheduled surveillance audit in the three years prior to registering with ISCC. If yes, the name of the certification scheme has to be provided and the reason for the withdrawal

> 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 have to be provided

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- 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 or any other certification scheme[29] recognized under the RED III. If yes, the name of the person, company, and position in the suspended company has to be provided.
- 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) have to be provided
- 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, terminated or withdrawn certificates

Cross-checking applications

By submitting the registration form the economic operator confirms that all declarations made in the registration form are true and valid. During the registration process ISCC will take appropriate measures to cross-check new applicants against the lists of valid, withdrawn, terminated and suspended certificates of other voluntary certification schemes if such lists are available. ISCC may also contact other voluntary certification schemes in order to request and obtain complete information about the System User's certification history with these schemes and obtain full disclosure of this information, in particular with regard to all information relating to a withdrawal or suspension of a certificate, contract termination, or any other sanction including all supporting evidence that gave rise to these sanctions. If an economic operator is suspended or excluded from certification by another sustainability certification system, a registration and certification under ISCC is not possible, until the suspension or exclusion expires. In such cases, the initial audit under ISCC shall specifically cover the non-conformities that led to the suspension or exclusion under the other certification system to ensure that the non-conformities have been adequately addressed. If the economic operator does not disclose any relevant information upon request by ISCC they shall also be excluded from registration and certification. The same applies if they 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 prior to a surveillance audit.[11]

The System User is obliged to immediately report to ISCC and to its Certification Body, if its certificates from other sustainability certification schemes are withdrawn due to non-conformities. If the Certification Body receives notice that a System User was in major or criticial non-conformities

[11] *This does not apply if the other certification scheme ceased to exist and prevented the economic operator from reapplying for initial certification*

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under another certification scheme or if a System User's certificate from another certification scheme has been withdrawn, the Certification Body 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.

Contact persons

Along with other basic information, the economic operator has to provide the name and contact details of at least one member of staff who can be contacted by ISCC for all matters regarding the registration or certification. The contact person(s) will receive any official communications ISCC sends out to Certification Bodies and System Users (e.g. ISCC System Updates). The contact person(s) are responsible for internally distributing any ISCC communication to all relevant members of staff and to initiate necessary action upon request by ISCC. In case of absence of the ISCC contact person(s) at the time of issuance of the official communication by ISCC, the System User has to ensure that any official communication from ISCC is received by other responsible personnel without delay. ISCC must be informed immediately about any changes to the contact person(s). If ISCC is not informed about any changes, ISCC assumes that the information notified to date is valid. ISCC will allow direct access to the ISCC HUB to all legal representatives and first and second contact persons named by the System User either at registration or in later updates. All these persons may change the registration data of the System User in the ISCC HUB. Auditors or employees of a recognized Certification Body are not allowed to be the contact person for a registered System User.

Free choice of CB

System Users can freely choose any Certification Body recognised by ISCC to conduct the ISCC certification audit. System Users may change from one Certification Body to another Certification Body for recertification via the ISCC HUB. ISCC must be informed immediately about such a change by either the System User or the newly contracted Certification Body. The entire registration information of the System User will be made available to the newly contracted Certification Body. The following measures are taken to ensure the integrity of the system, i.e. to reduce the risk that the Certification Body is changed with the intent to cover up infringements or violations of ISCC requirements (so-called "CB hopping").

Changing the CB

ISCC is entitled to define specific conditions for the re-certification of a System User which are suitable for preventing future non-conformities or for ensuring future compliance with ISCC requirements (see ISCC EU System Document 102 "Governance"). ISCC must be able to inform the new Certification Body about specific conditions that may be applicable for the recertification of a System User. ISCC may not accept the certificate issued by the Certification Body, if ISCC was not informed about the change of Certification Body prior to the audit, if during the audit the specific conditions imposed by ISCC were not taken into account.

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Adjusting registrations

If the registration data changes, system users must update their registration in the ISCC HUB immediately. This includes basic data as well as any other information that was submitted during registration or subsequently (e.g., the scope of certification).

Review of registration

For each issuance or renewal of a certificate, System Users must review the correctness and completeness of this information. If no notification is made, ISCC assumes that the information notified to date is still valid. Changes to certificates will become effective once submitted by the Certification Body in the ISCC HUB. System Users will be prompted by the system to immediately check these changes.

4.2 Audit Process

4.2.1 General Requirements

Certification audit

ISCC certificates are issued following a successful audit during which the Certification Body verifies the System User's compliance with all applicable ISCC requirements. These audits are referred to as certification audits.

Annual audit

ISCC certificates are valid for twelve months which means that 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.

Retrospective audits

ISCC audits are retrospective and focus on the verification of 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 and therefore the focus of the audit is on the procedures required to appropriately implement and apply the ISCC requirements. In case of a gap between certification periods of less than five years, the certification audit shall be conducted retrospectively.

Surveillance audits

Certification Bodies 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 in order to verify substantiated allegations of fraudulent behaviour. Certification Bodies 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 Certification Bodies to conduct surveillance audits at any time during the certificate's period of validity. In case of high-risk supply chains[12], surveillance audits are mandatory after the initial certification of economic operators (see ISCC System Document 203 "Traceability and Chain of Custody" for further information).

Certification Bodies should follow the process for preparing and conducting audit activities as described in ISO 19011:2011. An overview of the process is included in Annex II.

[12] *A high risk applies, for example, to economic operators that are handling materials which are covered by Annex IX of the RED III and may be eligible for extra incentives in individual EU Member States (e.g. double-counting).*

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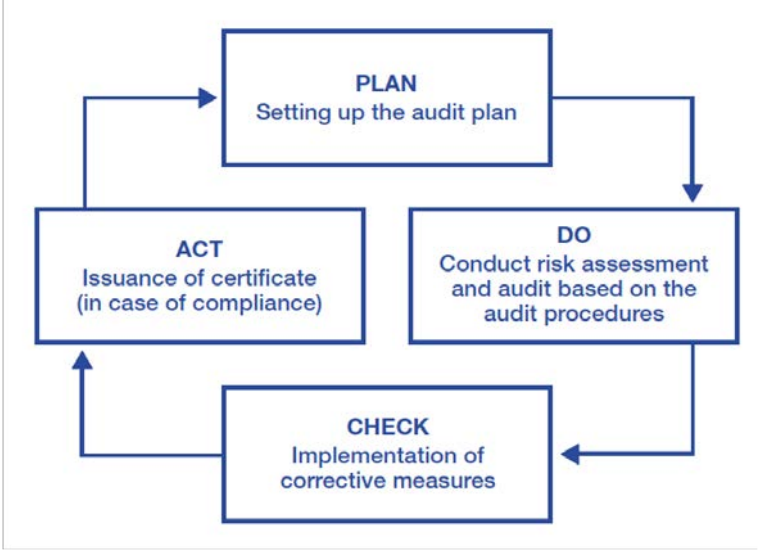

Figure 5: Certification process based on the principles of ISO 19011

Assurance levels

The principles specified in ISO 19011 (plan, do, check, act) or a justified equivalent should be taking into account for the audit process (see figure 5). The Certification Body must establish certain levels of assurance when conducting audits.[13] For recertification audits, at least a "limited assurance level" must be established. A "limited assurance level" implies a reduction in risk to an acceptable level as the basis for a negative form of expression by the Certification Body 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". For initial audits and re-certification audits under a revised regulatory framework the certification body must establish a "reasonable assurance level" when conducting audits. 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". Also see ISCC EU System Document 103 "Requirements for Certification Bodies and Auditors".

Documentation and quality management

System Users must have a documentation and quality management system which can be audited by the Certification Body. This system must be set up to ensure safekeeping and reviewing the evidence related to the claims the System Users makes under ISCC, e.g. Sustainability Declarations, Proofs of Sustainability, 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:[14]

> A description of the relevant products

[13] *Based on ISAE 3000 (revised)*

[14] *Also see: Points 2 and 5.2 of Module D1 (Quality assurance of the production process) of Annex II of the Decision on a common framework for the marketing of products (Decision No 768/2008/EC).*

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

If an audit includes the verification of individual greenhouse gas emission calculations, the requirements specified in ISCC EU System Document 205 “Greenhouse Gas Emissions” must be taken into account.

Risk based audit approach

A risk-based audit approach has to be applied to ISCC audits by the Certification Body. New technologies and tools should be considered and used where appropriate. It is the Certification Body’s responsibility to conduct a risk assessment to determine the risk level, i.e. the intensity of the audit. A higher risk classification shall result in a higher audit intensity, such as a larger sample size (if sampling is part of the audit) and/or in an increased number of documents to be verified by the Certification Body. A higher risk classification has to be applied if there are indications of non-conformities or fraud or if high risk materials are handled (this especially applies to materials listed in Annex IX of the RED III, waste and residues and derived biofuels, bioliquids or biomass fuels that may be eligible for additional incentives in the EU, such as double-counting). During the audit, the Certification Body must identify the activities undertaken by the System User which are relevant for ISCC. This includes the identification of relevant systems and the overall organisational system, especially with respect to ISCC requirements and the effective implementation of relevant control systems. The requirements and guidelines described in ISCC EU System Document 204 “Risk Management” have to be followed by the Certification Body.

Verification plan

During the audit the Certification Body should draw up a verification plan which corresponds to the risk analysis, the certification scope and the complexity of the System User’s activities and which defines the sampling methods to be used with respect to the System User’s activities. The Certification Body should implement the verification plan by gathering evidence in accordance with the defined sampling methods, in addition to any other relevant evidence. The Certification Body’s verification decision shall be based on the evidence gathered. The System Users is obligated to provide any missing elements of audit trails, to explain variations, and to revise claims or calculations, before the Certification Body can reach a final verification decision (i.e. the decision to issue a certificate).

Audit location

The initial (first) audit or the recertification audit under a revised regulatory framework shall be conducted at the site of the System User as registered with ISCC. In case of group certification, the audit of the group manager (e.g. First Gathering Point, Collecting Point or Central Office) shall always conducted on-site. Particular aspects of an audit, especially the risk assessment and the verification of traceability, mass balances and of

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greenhouse gas calculation methodologies may be audited remotely. ISCC audits may be conducted remotely, especially if appropriate tools that provide at least the same level of assurance as an on-site audit are used. It could even be the case that a remote audit provides a more reliable level of assurance 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 for the use of independent traceability databases.[15] A precondition for verifying compliance with ISCC requirements using such tools is the analysis and approval of the respective tool by ISCC as being appropriate to provide at least the same level of assurance as an on-site audit.

Assessment process

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

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

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.

Level of assurance

As audits must follow a risk-based approach this means, that if a remote audit does not provide a sufficient level of assurance or even indicates non-conformities with ISCC requirements (e.g. indication of land use change in the area of cultivation), the Certification Body must take further actions to sufficiently verify compliance. This could include the verification of further documents and information or a verification of the requirements on site.

4.2.2 Audit Preparation and Conduction

Certification history

Prior to any ISCC audit, the certification history of the System User must be evaluated by the Certification Body. This is usually done during the risk assessment. The Certification Body must assess if the System User is currently suspended or excluded from certification under another certification system recognised under the RED III.

[15] *Further information on conducting remote audits can be found in ISO 9001 Auditing Practice Group – Guidance on Remote Audits*

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New certification scenarios

If the certification set-up at the System User is not established under ISCC (e.g. because it is a new certification scenario) the Certification Body must inform ISCC prior to the audit.

Disclosure of documents

System Users are obliged to provide accurate and true information to ISCC and to the Certification Body. They must, for example, declare the names of all certification schemes they participate in and make available to the Certification Body all relevant information including the mass balance data, sustainability declarations, GHG calculations, data and documents on non-sustainable material, as well as the auditing reports from previous audits under this standard as well as from other sustainability certification schemes used. This includes access to any databases used by the System User to handle sustainable material. The Certification Body is obliged to inform ISCC if a System User seeking recertification previously had major non-conformities with these requirements or with any other aspect of the mandatory sustainability criteria. If the System User changes the Certification Body that will conduct the recertification, the newly contracted Certification Body must receive the relevant audit documents and procedures from the previous ISCC audit prior to the next audit. This is crucial as this information must be considered for the risk assessment of the recertification process. ISCC is entitled to provide the relevant documents of previous audits to the newly contracted Certification Body. Both the new and previous Certification Body are obliged to cooperate if questions arise during the recertification which concern the certification history of the System User.

Cross-checking of documents

Upon request by the Certification Body, by ISCC or by auditors commissioned by ISCC, the System User shall be obliged to immediately enable the cross-checking of the accuracy of sustainability claims. This includes but is not limited to the evidence for individual deliveries of sustainable material, such as Sustainability Declarations or delivery documents, received from suppliers or sellers, subcontractors (such as logistic providers or dependent collecting points) and provided to recipients or buyers. The Certification Body, ISCC or auditors commissioned by ISCC are entitled to request the corresponding evidence directly from the suppliers or sellers, subcontractors and from the recipients or buyers of the System User. If requested by the Certification Body, by ISCC or by auditors commissioned by ISCC, the System User shall be obliged to immediately request copies of the corresponding evidence from the supplier or seller and/or the recipient or buyer of sustainable material. During this process the Certification Body, ISCC or the auditors commissioned by ISCC shall be copied in the entire communication to ensure transparency. When being asked by its suppliers or recipients or buyers of sustainable material to provide copies of the respective evidence related to individual deliveries of sustainable material, any System User shall be obliged to cooperate in a timely manner (i.e. within 14 days).

No multiple-accounting

If a System User currently participates in or has recently participated in more than one sustainability certification system, the Certification Body must verify that multiple claiming (“multiple-accounting”) of sustainability characteristics

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cannot occur and has not already occured. In order to verify this, the Certification Body is entitled and obliged to assess the relevant documentation (e.g. mass balance, auditing reports) of all relevant certification systems. This is especially important for verifying the plausibility of incoming and outgoing sustainable material and ensures that no more sustainable material is sold than has been received.

Internal assessment

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 the respective certification scope and related risks (also see ISCC EU System Document 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 Certification Body during the certification audit.

Audit procedures

ISCC provides audit procedures to Certification Bodies and System Users which are 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 what evidence may be provided. The audit procedures are a crucial tool to facilitate the work of the Certification Bodies and facilitate consistent and comparable verification of ISCC requirements during ISCC audits. The latest version of the audit procedures is available on the ISCC website.

Tool for preparing audits

System Users can use the audit procedures to conduct their internal assessments, for internal trainings or to prepare for an audit. The application of the audit procedures for such purposes is voluntary for System Users but recommended.

Mandatory for auditors

It is mandatory for auditors to use the latest version of the Audit Procedure System (APS) during any ISCC audit. This system reduces the possibility of human errors and automates the detection of implausibilities within audit reports and the preparation of final audit reports and Summary Audit Reports. The use of the conventional audit procedures (in Word) is only possible in exceptional cases (e.g. severe problems with IT components, system breakdowns, etc.) or in case of new procedures not already integrated into APS. In the audit procedure, 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 sustainable material) and information on the Certification Body and the auditor(s).

Data collection and reporting

The audit procedures must also contain data about the amounts of sustainable material handled by System Users. This is necessary to enable ISCC to accumulate reliable information about the total amounts of sustainable material covered by ISCC certification and/or the total cultivation area

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complying with ISCC requirements. ISCC will treat the information from individual System Users as confidential if not required otherwise by law or by competent authorities. ISCC is entitled to gather, accumulate and publish such data about the system (in anonymised form), especially in order to fulfil legal reporting obligations. The Certification Body shall verify whether this data is correct during the audit and then submits the data to ISCC. System Users are obliged to provide correct and complete data about the amount of sustainable material handled to the Certification Body. For specific reporting obligations of ISCC see ISCC EU Document 102 “Governance”.

Audit procedures submitted to ISCC

The Certification Body is obliged to submit the audit procedures to ISCC for each certification or surveillance audit conducted. This also applies to audits with a negative result (failed audits). The following minimum information have to be included in the audit procedures:[16]

- Information about the system user (e.g. company name and address, designated point of contact)
- Geographic coordinates (in case of individually certified farms/plantations)
- Scope of certification
- List of sites covered under the scope of the certification (name and address)
- Information (estimates) on the amounts of sustainable material harvested, collected, produced, handled or used annually
- Sustainable input and output materials
- Information on the certification body (name, contact details)
- Composition of the audit team
- Date, sites and itineray of the audit (including duration spent on-site and remotely, where applicable)
- Certification scheme audited
- Audit method (e.g. risk assessment and sampling, stakeholder consultation)
- Information on other certification schemes used
- GHG option applied (i.e. default, NUTS 2 or actual values, including information on emission saving factors (i.e. emission saving credits such as e_{sca}, e_{ccs}, e_{ccr})
- Information on non-conformities identified

[16] *This covers the minimum content of audit reports according to Annex II of the Implementing Regulation (EU) 2022/996 on Voluntary Schemes*

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Summary Audit Report

For each successful certification audit the Certification Body has to prepare and submit to ISCC a Summary Audit Report based on the information collected in the audit procedures. The Summary Audit Reports are published on the ISCC website together with the ISCC certificates (see chapter 4.3). ISCC EU System Document 103 “Requirements for Certification Bodies and Auditors” specifies which further documents and information must be submitted to ISCC after the Certification Body has conducted an audit in more detail.

4.2.3 Non-Conformities

Non-Conformities

Non-conformity means the non-fulfilment or violation of an ISCC requirement by a System User[17]. Non-conformities are classified based on their impact on the ISCC System. ISCC distinguishes between minor, major and criticial non-conformities.

Measures and sanctions

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

40 days for corrective measures

Before an ISCC certificate can be issued, all existing non-conformities with ISCC requirements must be resolved or addressed accordingly. To do this, the System User must implement appropriate corrective measures and the Certification Body 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 days after the date of the audit. If corrective measures are not or cannot be implemented within 40 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 Certification Body 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.

Corrective measures

Corrective measures can include supplementary evidence, corrections, replacement documents, records, reports, protocols and other information, and data showing compliance with the sustainability requirements and with the traceability, chain of custody and greenhouse gas requirements. This can take place during the audit conducted by the Certification Body 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 biomass or forest forest is detected during the audit of a farm/plantation, the

[17] *The definition also applies for non-conformities by Certification Bodies. See ISCC EU System Document 102 “Governance” for further information*

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farm/plantation or forest sourcing area respectively cannot be considered compliant with ISCC requirements and must be excluded from ISCC certification.

Conditions for recertification

If non-conformities are detected during an audit ISCC and the Certification Body 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. 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 Certification Body, Certification Body 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.

Exclusion from certification

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.

Conflict resolution process

For conflicts, e.g. between ISCC and Certification Bodies or System Users, ISCC has established a conflict resolution process to ensure that conflicts are handled in a consistent, impartial, nondiscriminatory, 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.

For further information on non-conformities, sanctions and the conflict resolution process see ISCC EU System Document 102 “Governance”.

4.3 ISCC Certificates

Certification upon successful audit

The Certification Body, that has a contract with the System User to conduct the audit, issues the ISCC certificate following a successful certification audit in which compliance with all relevant ISCC requirements is verified.

Validity of certificates

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

Issued in a timely manner

Certificates have to 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. The Certification Body may issue a certificate up to seven calendar days prior to the beginning of the validity period. This allows the Certification Body 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 Certification Body shall be entered into the ISCC HUB on the day of issuance. The prior updating

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and confirmation of the registration data of the System User in the ISCC HUB is a precondition for this.

Status of an ISCC certificate

The status of an ISCC certificate is one of the following:

- Valid: Refers to an active certificate
- Suspended: Refers to a temporarily invalid certificate due to non-conformities identified by the certification body or upon voluntary request of the system user
- Expired: Refers to a certificate that is no longer valid because the period of validity has ended
- Withdrawn: Refers to a certificate that was permanently cancelled by the Certification Body or the voluntary scheme
- Terminated: Refers to a certificate that was voluntarily cancelled while still valid upon request by the system user

Up-to-date information available on ISCC website

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 Summary Audit Reports for at least five years. ISCC may redact published information to comply with Personal Data protection legislation. System Users and Certification Bodies agree to the publication of this information on the ISCC website in accordance to what is stated in the applicable ISCC System Documents, in the System Usage Agreement, and in the Cooperation Agreement and Terms of Certification. The Certification Body uploads the certificate and all relevant audit documents, as well as terminations, suspensions and withdrawals of certificates, in 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 Summary Audit Reports that are uploaded by the Certification Bodies in the ISCC HUB. This real-time synchronization will allow interested parties to immediately verify the validity of certificates of System Users. 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 (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 ISCC certificate on the ISCC website prior to accepting sustainable material. If there is any doubt regarding the validity of an ISCC certificate, ISCC must be contacted for clarification.

Certification documents

Certification Bodies are obliged to upload a copy of the certificate, the Summary Audit Report and other specified documents (e.g. completed audit procedures, actual GHG calculation, etc.) into the ISCC HUB as soon as the certificate is issued (see ISCC EU System Document 103 "Requirements for Certification Bodies and Auditors"). The Certification Body is responsible for the information uploaded in the ISCC HUB and it shall ensure that the information provided (including but not limited to System User basic data,

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certificates, audit reports or information on the status of certificates) is accurate and complete and can be published by the Certification Body on the ISCC website without further verification by ISCC. ISCC reserves the right to hide certificate data, certificate pdfs or Summary Audit Report if incomplete or inconsistent documentation is provided by the Certification Body or if the System User has unpaid invoices to ISCC until all open issues have been solved.

Companies excluded from ISCC certification

Economic operators can be excluded from ISCC 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-certified material. The same provisions apply to economic operators whose certificates are suspended for a specific period of time. See ISCC EU System Document 102 “Governance” for further information.

Fake certficates

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.

Certificates are site specific

ISCC certificates are site specific, meaning that only the address of the audited operational site can be stated on the certificate. The only exception to the rule is for traders, where both the legal address and the address of daily operations (i.e. where the audit took place) can be stated on the certificate if they differ (see ISCC EU System Document 203 “Traceability and Chain of Custody”).

Certification scope

A certificate can cover more than one scope (i.e. the type of certified operation). The Certification Body can adjust the scope of a certificate during the validity period of a certificate. The adjusted certificate has to 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. If during a recertification audit it is detected that no activities under a certified scope were carried out in the previous certification period, the scope cannot be included in the new certificate.

Content of certificates

For each successful certification audit the Certification Body must issue a certificate. Certification Bodies 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. Certification Bodies will always be informed about updates to the certificate

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template. The latest version of the template and further guidance for issuing the certificate is available in the Certification Body section of the ISCC website. The following minimum information have to be included on each certificate:[18]

- A unique certificate number composed of the code of the certification system, the identifier of the Certification Body and a unique sequence of numbers (preferably eight digits)
- The certification system audited and certified
- The ISCC seal and the logo of the issuing Certification Body
- (Legal) name and address of the certificate holder (operational site)
- Name and address of the Certification Body issuing the certificate
- Start date and end date of the 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 party
- 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)

Third-party data

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

Annexes to the certificate

If applicable, the certificate has to include an annex with information on the sustainable material handled and/or annex with a list of group members covered by the certificate.

Information on sustainable materials

The annex with information on the sustainable materials handled has to be issued for all types of certified scopes except for traders and storage facilities, ETBE plants and MTBE plants. The annex contains information regarding sustainable input and output materials, the greenhouse gas option(s) applied (i.e. individual calculations, default values or NUTS2 values) and the scope of raw material certification (e.g., if the raw material was certified according to the land-related sustainability critieria of the RED III or meets the waste/residue definition of the RED III). The Certification Body has to indicate in the material annex of the certificate which scope(s) handle which

[18] *This covers the minimum content of certificates according to Annex II of the Implementing Regulation (EU) 2022/996 on Voluntary Schemes*

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sustainable input and output materials. This requirement is only applicable if more than one scope are covered by the certificate. In this case, the Certification Body has to add this information for every certified scope. 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 compliance[19] of materials can also be included in the annex. The annex with sustainable 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. The System User has to inform the Certification Body when the System User begins handling additional sustainable materials during the period of validity of the certificate. The Certification Body has to amend the annex of sustainable materials accordingly and has to provide it to ISCC.

ISCC list of materials

ISCC keeps lists of materials which are eligible for certification. The lists are available on the ISCC website. The exact wording from this lists has to 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 Certification Body or System User. This request must be submitted prior to issuing the relevant certificate and annex.

List of entities

The second annex is relevant for the certification of central office or logistic centre. For these scopes the annex has to include the names and addresses of the entities that are covered by the respective certificate.

Annexes kept up to date

Both types of annexes have to be kept up to date by the Certification Body. If any amendments are made, the updated annexes have to be sent to ISCC so that they can be published on the ISCC website.

Termination and withdrawal of certificates

A certificate holder can stop participating in the ISCC System at any time by giving notice to their Certification Body. Once the notice of termination takes effect, the registration and the System User's right to use certification systems, modules and solutions provided and operated by ISCC terminate. The System User shall promptly return to the Certification Body any certificates which expire after the effective date of termination. In case the System User does not promptly return those certificates, the Certification Body shall withdraw them with immediate effect. If a System User voluntarily cancels a certificate during the period of validity, or if a Certification Body cancels a certificate due to breaches in the contractual agreement between the Certification Body 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,

[19] *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*

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the Certification Body shall withdraw a certificate without delay. ISCC has to be notified immediately (on the same day) by the Certification Body if a certificate is suspended or withdrawn or if a System User voluntarily ends their participation in the ISCC System so that ISCC can update the list of certificates on the ISCC website accordingly and take further measures to inform relevant stakeholders.

Summary Audit Report

For each successful certification audit the Certification Body has to issue a Summary Audit Report (SAR). The Summary Audit Report template was developed in a multi-stakeholder process. Any major revisions of the template may also be subject to a multi-stakeholder process. The Summary Audit Report template is available on the ISCC website.

Enhance transparency of ISCC

The aim of the Summary Audit Report is to further enhance the transparency of the ISCC sustainability 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 should 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.

Information requirements

The Summary Audit Report has to include at least the following information:[20]
With regard to the System User

- The company name and address, designated point of contact and information
- Information on other sustainability certification systems used
- Geographic coordinates (in case of individually certified farms/plantations)
- Optional for first gathering points, collecting points, traders with storage: List of sites under the scope of certification (name and address)
- A summary of the System User's activities, including information on volumes (published on the SAR on a voluntary basis) and types[21] of sustainable materials handled, the area of certification (for agricultural and forest biomass) and country of origin

With regard to the Certification Body

- The name, contact details, logo and information on the audit team

With regard to the audit process:

[20] *This covers the minimum content of summary audit reports according to Annex II of the Implementing Regulation (EU) 2022/996 on Voluntary Schemes*

[21] *This refers to input and output materials (physically) handled by the certified system user. The classification must be conform with the requirements set out in Annex IX to Directive (EU) 2018/2001. For traders with/without storage, the type of material traded has to be stated.*

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- Place and date of the audit
- The certification system and scope certified
- Sites audited
- The risk assessment conducted by the Certification Body, including information on the type and size of sample audits (if applicable)
- GHG data type, i.e. default, NUTS 2 or actual values, including information on emission saving factors (i.e. emission saving credits such as esca, eccs, eccr)

With regard to the audit result

- 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

Publication on ISCC website mandatory

A Certification Body has to compile a Summary Audit Report for each successful certification audit. The reports are based on the ISCC audit procedures that must be used for audits. Summary Audit Reports are published on the ISCC website alongside the respective certificates.

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Annex I: Definitions

The definitions of relevant legislations apply. This annex contains a list of particularly relevant definitions. See the respective legislations for for a complete list of definitions.

Relevant definitions of Art. 2 of Directive (EU) 2018/2001 (RED III):

1) ‘energy from renewable sources’ means energy 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 biogases;

5) ‘support scheme’ means any instrument, scheme or mechanism applied by a Member State, or a group of Member States, that promotes the use of energy from renewable sources by reducing the cost of that energy, increasing the price at which it can be sold, or increasing, by means of a renewable energy obligation or otherwise, the volume of such energy purchased, including but not restricted to, investment aid, tax exemptions or reductions, tax refunds, renewable energy obligation support schemes including those using green certificates, and direct price support schemes including feed-in tariffs and sliding or fixed premium payments;

12) ‘guarantee of origin’ means an electronic document which has the sole function of providing evidence to a final customer that a given share or quantity of energy was produced from renewable sources;

21) ‘high-efficiency cogeneration’ means high-efficiency cogeneration as defined in point (34) of Article 2 of Directive 2012/27/EU;

23) ‘waste’ means waste as defined in point (1) of Article 3 of Directive 2008/98/EC, excluding substances that have been intentionally modified or contaminated in order to meet this definition;

24) ‘biomass’ means the biodegradable fraction of products, waste and residues from biological origin from agriculture (including vegetal and animal substances), from forestry and related industries including fisheries and aquaculture, as well as the biodegradable fraction of industrial and municipal waste of biological origin;

25) ‘agricultural biomass’ means biomass produced from agriculture;

26) forest biomass’ means biomass produced from forestry;

27) ‘biomass fuels’ means gaseous and solid fuels produced from biomass;

28) ‘biogas’ means gaseous fuels produced from biomass;

29) ‘biowaste’ means biowaste as defined in point (4) of Article 3 of Directive 2008/98/EC;

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30) ‘sourcing area’ means the geographically defined area from which the forest biomass feedstock is sourced, from which reliable and independent information is available and where conditions are sufficiently homogeneous to evaluate the risk of the sustainability and legality characteristics of the forest biomass;

31) ‘forest regeneration’ means the re-establishment of a forest stand by natural or artificial means following the removal of the previous stand by felling or as a result of natural causes, including fire or storm;

32) ‘bioliquids’ means liquid fuel for energy purposes other than for transport, including electricity and heating and cooling, produced from biomass;

33) ‘biofuels’ means liquid fuel for transport produced from biomass;

34) ‘advanced biofuels’ means biofuels that are produced from the feedstock listed in Part A of Annex IX;

35) ‘recycled carbon fuels’ means liquid and gaseous fuels that are produced from liquid or solid waste streams of non- renewable origin which are not suitable for material recovery in accordance with Article 4 of Directive 2008/98/EC, or from waste processing gas and exhaust gas of non-renewable origin which are produced as an unavoidable and unintentional consequence of the production process in industrial installations;

36) ‘renewable fuels of non-biological origin’ means liquid or gaseous fuels the energy content of which is derived from renewable sources other than biomass;

37) ‘low indirect land-use change-risk biofuels, bioliquids and biomass fuels’ means biofuels, bioliquids and biomass fuels, the feedstock of which was produced within schemes which avoid displacement effects of food and feed-crop based biofuels, bioliquids and biomass fuels through improved agricultural practices as well as through the cultivation of crops on areas which were previously not used for cultivation of crops, and which were produced in accordance with the sustainability criteria for biofuels, bioliquids and biomass fuels laid down in Article 29;

38) ‘fuel supplier’ means an entity supplying fuel to the market that is responsible for passing fuel through an excise duty point or, in the case of electricity or where no excise is due or where duly justified, any other relevant entity designated by a Member State;

39) ‘starch-rich crops’ means crops comprising mainly cereals, regardless of whether the grains alone or the whole plant, such as in the case of green maize, are used; tubers and root crops, such as potatoes, Jerusalem artichokes, sweet potatoes, cassava and yams; and corm crops, such as taro and cocoyam;

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40) ‘food and feed crops’ means starch-rich crops, sugar crops or oil crops produced on agricultural land as a main crop excluding residues, waste or ligno-cellulosic material and intermediate crops, such as catch crops and cover crops, provided that the use of such intermediate crops does not trigger demand for additional land;

41) ‘ligno-cellulosic material’ means material composed of lignin, cellulose and hemicellulose, such as biomass sourced from forests, woody energy crops and forest-based industries' residues and wastes;

42) ‘non-food cellulosic material’ means feedstock mainly composed of cellulose and hemicellulose, and having a lower lignin content than ligno-cellulosic material, including food and feed crop residues, such as straw, stover, husks and shells; grassy energy crops with a low starch content, such as ryegrass, switchgrass, miscanthus, giant cane; cover crops before and after main crops; ley crops; industrial residues, including from food and feed crops after vegetal oils, sugars, starches and protein have been extracted; and material from biowaste. Where ley and cover crops are understood to be temporary, short-term sown pastures comprising grass-legume mixture with a low starch content to obtain fodder for livestock and improve soil fertility for obtaining higher yields of arable main crops;

43) ‘residue’ means a substance that is not the end product(s) that a production process directly seeks to produce; it is not a primary aim of the production process and the process has not been deliberately modified to produce it;

44) ‘agricultural, aquaculture, fisheries and forestry residues’ means residues that are directly generated by agriculture, aquaculture, fisheries and forestry and that do not include residues from related industries or processing;

45) ‘actual value’ means the greenhouse gas emissions savings for some or all of the steps of a specific biofuel, bioliquid or biomass fuel production process, calculated in accordance with the methodology laid down in Part C of Annex V or Part B of Annex VI;

46) ‘typical value’ means an estimate of the greenhouse gas emissions and greenhouse gas emissions savings for a particular biofuel, bioliquid or biomass fuel production pathway, which is representative of the Union consumption;

47) ‘default value’ means a value derived from a typical value by the application of pre-determined factors and that may, in circumstances specified in this Directive, be used in place of an actual value.

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Definitions of Art. 2 of Implementing Regulation (EU) 2022/996 on rules to verify sustainability and greenhouse gas emissions saving criteria and low indirect land-use change-risk criteria):

1) ‘voluntary scheme’ means an organisation that certifies the compliance of economic operators with criteria and rules including, but not limited to, the sustainability and greenhouse gas saving criteria set out in Directive (EU) 2018/2001 and in Delegated Regulation (EU) 2019/807;

2) ‘recognised voluntary scheme’ means a voluntary scheme recognised pursuant to Article 30(4) of Directive (EU) 2018/2001;

4) ‘certificate’ means a conformity statement by a certification body within the framework of a voluntary scheme, certifying that an economic operator complies with the requirements of Directive (EU) 2018/2001;

9) ‘sustainability and greenhouse gas emissions saving characteristics’ means the set of information describing a consignment of raw material or fuel that is required for demonstrating compliance of that consignment with the sustainability and greenhouse gas emissions saving criteria for biofuels, bioliquids and biomass fuels or the greenhouse gas emission savings requirements applicable for renewable liquid and gaseous transport fuels of non- biological origin and recycled carbon fuels;

14) ‘certification body’ means an independent accredited or recognised conformity assessment body that concludes an agreement with a voluntary scheme to provide certification services for raw materials or fuels by carrying out audits of economic operators and issuing certificates on behalf of the voluntary schemes using the voluntary scheme’s certification system.

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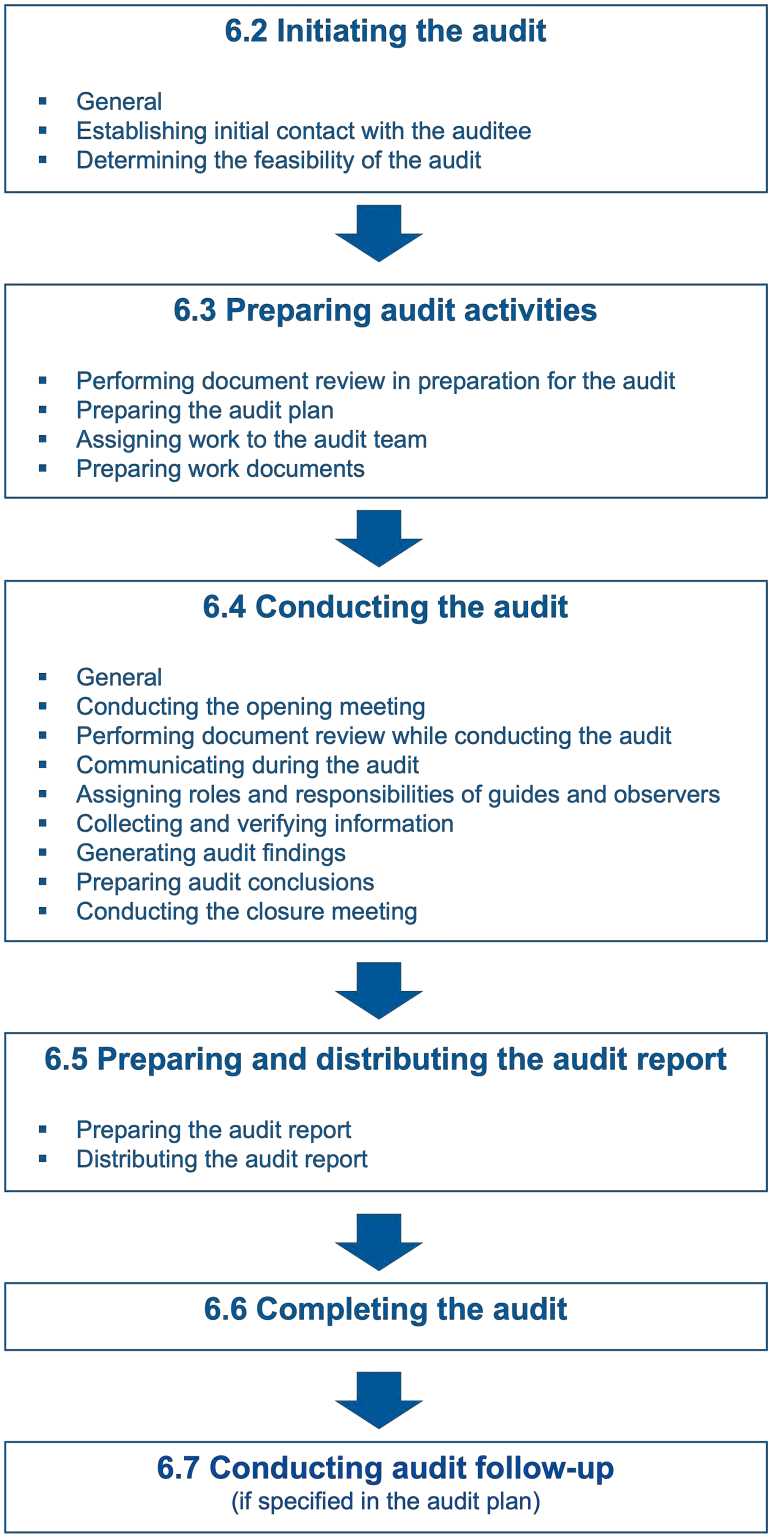
Annex II: Flow Process for Audits

Overview of a flow process that should be followed by Certification Bodies for preparing and conducting audit activities (based on ISO 19011:2011)



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