

**ISCC – International Sustainability and Carbon Certification**

# **Report to the European Commission for the Calendar Year 2024**

According to Article 30(5) of Directive 2018/2001/EC  
Submitted on 29 April 2025



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## 1 Introduction

The International Sustainability and Carbon Certification (hereafter ISCC) is a certification system covering all elements of the supply chain and all kinds of bio-based feedstocks, waste and residues as well as circular materials and renewables. Independent third-party certification verifies compliance with ecological and social sustainability requirements, greenhouse gas emission reductions and traceability throughout the supply chain. ISCC operates certification schemes for different markets such as ISCC EU, ISCC PLUS, ISCC CORSIA and CORSIA PLUS, and ISCC Japan FIT. The ISCC EU scheme covers the European Union market for biofuels, bioliquids and biomass fuels. ISCC EU remains the most important market for ISCC, representing 57% of valid ISCC certificates issued in 2024.

In 2011, ISCC EU was among the first certification schemes recognized by the EC under the Directive 2009/28/EC or Renewable Energy Directive (RED) in 2011. After obtaining re-recognition under the RED in 2016 and then under the RED II on 12 April 2022, the latest update of the ISCC EU System Documents reflects the legal requirements of Implementing Regulation (EU) 2022/996 on rules to verify sustainability and greenhouse gas emission saving criteria and low indirect land-use change-risk criteria (hereafter referred to as 'Implementing Regulation'). As of January 2024, the ISCC EU scheme can thus be used for demonstrating compliance with the legal requirements of the RED II and Implementing Regulation.<sup>1</sup> The ISCC Audit Procedures, and ISCC EU Templates for Sustainability Declarations and Proofs of Sustainability were also updated to reflect the latest requirements of the Implementing Regulation.

In addition to this, in the course of 2024 ISCC EU has extended its scope of certification with regard to feedstocks and fuels covered. The EC granted positive technical assessment to ISCC EU for forest biomass in February 2024 and for RFNBOs and RCFs in September 2024, while official recognition followed in December 2024.

According to the Directive (EU) 2018/2001 (hereafter RED II), all recognized voluntary certification schemes are obliged to annually report to the European Commission (EC) the quantities of sustainable material covered by the respective scheme in the previous calendar year. The reporting provides information about the operation of voluntary schemes

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<sup>1</sup> An overview of changes included in the ISCC EU System Documents is available on the ISCC website: [https://www.iscc-system.org/wp-content/uploads/2025/01/Overview-of-Changes-ISCC-EU-System-Documents\\_v1.1\\_250115.pdf](https://www.iscc-system.org/wp-content/uploads/2025/01/Overview-of-Changes-ISCC-EU-System-Documents_v1.1_250115.pdf). All updated ISCC System Documents include a section "Summary of Changes" which reflects in detail the updates from the previous applicable version.

and includes, *inter alia*, the quantities of feedstocks (raw materials) and biofuels, bioliquids and biomass fuels certified under the voluntary scheme in the previous calendar year by country of origin and type of feedstock.

ISCC certification covers all elements along the supply chain, from agricultural operations or the point of origin for waste and residues to the end user of the final product. ISCC targets:

- Reduction of greenhouse gas (GHG) emissions
- Production of biomass on land without high biodiversity and high carbon stock
- Application of good agricultural practices and protection of soil, water and air
- Respect of human, labour and land rights

Traceability requirements are in place in order to trace the physical path of biomass throughout the supply chain. In addition, ISCC provides guidelines for bookkeeping according to the economic operator's preferred chain of custody and methodologies to conduct and verify GHG calculations along the supply chain.

ISCC relies on an open multi-stakeholder initiative governed by the ISCC Association. In 2024, the Association (ISCC e.V.) included 306 members<sup>2</sup> representing biomass producers and processors, trade, logistics, NGOs, the social sector, science and research as well as the public sector.

Article 17(7) and Annex III of the Implementing Regulation lay out the rules and specific elements for the annual report of voluntary schemes to the European Commission. ISCC has structured the individual chapters of this report according to elements (a) – (i) of Annex III. Best Practices according to *Annex III to Implementing Regulation (EU) 2022/996*, lit. (j): “possibilities to facilitate or improve promotion of best practice” have been included in each relevant chapter to prevent duplications. Regarding item (k), specifically the “*information on how the risk assessment required under Article 29(6) and (7) of Directive (EU) 2018/2001 is conducted*” by voluntary schemes certifying forest biomass, such information is not yet available, as official recognition for certifying forest biomass, RFNBOs, and RCFs under the ISCC EU scheme within the RED II framework was granted at the end of the 2024 calendar year.<sup>3</sup>

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<sup>2</sup> As of 04 April 2025, the ISCC Association counts 319 members.

<sup>3</sup> See Commission Implementing Decision (EU) 2024/3176 of 19 December 2024 amending Implementing Decision (EU) 2022/602: [https://eur-lex.europa.eu/eli/dec\\_impl/2024/3176/oj](https://eur-lex.europa.eu/eli/dec_impl/2024/3176/oj).

ISCC collected information from System Users for the calendar year 2024 for the requested market update (chapter 6), namely the quantities of feedstock, biofuels, bioliquids and biomass fuels that were certified under ISCC EU by country of origin. Chapter 6 additionally outlines the data-gathering process in detail and provides annual comparisons of the respective amounts. In 2024, ISCC did not receive any  $e_{sca}$  claim according to the methodology of Annex V of the Implementing Regulation.

## 2 ISCC Audits

The following chapter outlines compliance with Annex III to Implementing Regulation (EU) 2022/996

*(a): rules on the independence, method and frequency of audits as approved by the Commission upon accreditation of the voluntary scheme and any changes to them over time to reflect Commission guidance, the modified regulatory framework, findings from internal monitoring on the auditing process of certification bodies and evolving industry best practice*

### Modality and Frequency of Audits

System Users who register with ISCC and wish to obtain a certificate are subject to a certification audit, during which a cooperating Certification Body (hereafter referred to as CB) verifies compliance with the applicable ISCC requirements. ISCC certification audits must be conducted annually. As of 23 July 2024, the exception allowing remote audits in Ukraine has been discontinued following a decision from the ISCC Association.

Audits of System Users that have been certified under ISCC in the previous five years<sup>4</sup> are considered recertification audits. This means that in order to issue an ISCC certificate, the auditor must check that the ISCC requirements were fulfilled throughout the last valid certification period.

In addition, the CB is required to conduct mandatory surveillance audits six months after the first (initial) certification of any economic operator handling waste and residues or waste- and residue-based products (except for biomass fuel supply chains, as per Art. 13 of the Implementing Regulation). For collecting points and traders dealing with both waste and

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<sup>4</sup> ISCC EU 201 System Document, Chapter 4.2.1: "In case of a gap between certification periods of less than five years, the certification audit shall be conducted retrospectively".

residues (e.g. used cooking oil or animal fat) and with virgin materials (e.g. vegetable oils), the CB must conduct an additional surveillance audit three months after the initial certification. As of 01 January 2024, all surveillance audits must be conducted on site.

During the certification and surveillance audit, the external auditor uses ISCC's Audit Procedure System (hereafter APS) to assess and verify the ISCC System User's compliance with the applicable ISCC requirements. The APS reflects the audit procedure requirements reviewed by the EC during the recognition process of the ISCC EU scheme. After a successful audit and the certification decision (by a person or committee not involved in the audit), the CB issues the ISCC certificate and uploads it to the ISCC HUB, the online platform where System Users and CBs manage registration- and certification-related data of System Users. As part of an additional quality management step, ISCC staff internally reviews the certification documents which are uploaded to the ISCC HUB and published on the ISCC certificate database.<sup>5</sup>

According to the ISCC approach, auditors must follow a risk management approach that includes risk assessment and the identification and implementation of appropriate risk control measures. The identification phase focuses on identifying areas susceptible to non-compliance, such as the type and origin of raw materials, the complexity of the supply chain and previous audit findings. The assessment phase evaluates the likelihood and impact of these risks and categorises them into different risk levels (these being regular, medium and high-risk level).

This structured approach enables the implementation of targeted control measures to effectively mitigate identified risks. Some of the measures applied include the conduct of announced or unannounced surveillance audits, the calculation of sampling at third party sites (e.g. points of origin), and many others. The requirements on risk management under ISCC are outlined in the ISCC EU System Document 204 "Risk Management".

All relevant elements of the supply chain must obtain a certificate to handle sustainable materials. The requirements for CBs and auditors to conduct audits are specified in the ISCC EU System Document 201 "System Basics" and ISCC EU System Document 103 "Requirements for Certification Bodies and Auditors".

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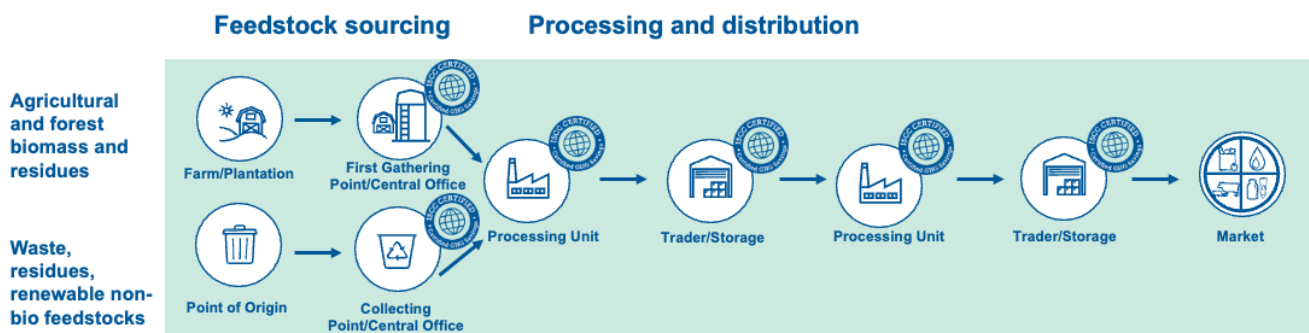
<sup>5</sup> All ISCC certificates and their status are available on the website: <https://www.iscc-system.org/certification/certificate-database/all-certificates/>.



The following elements of the supply chain are subject to certification under ISCC: farms and plantations, points of origin, first gathering points, central offices, collecting points, traders, storage facilities and processing units. A valid ISCC EU certificate provides evidence that the certified element complies with the sustainability criteria of the ISCC standard and the RED II framework accordingly.

## Traceability and Union Database

ISCC certification allows step-by-step identification and tracking of the origin, processing history, distribution and location of materials through the supply chain.



In 2024, ISCC continued its cooperation with the EC on the Union Database (UDB) with onboarding of Economic Operators (EOs) and their certificates information in the system. ISCC and the EC UDB team maintain daily communication to ensure respective automated updates of certificates and site information. ISCC has collaborated with the EC in its efforts to establish the UDB as a complement to the audit process that enhances assurance levels and verifies the accuracy of data recorded by economic operators (i.e., System Users) and their representatives, as described in Art. 10 and Art. 18 of the Implementing Regulation.

In addition, ISCC has already nominated two Access Points Providers (APP) to enable effective system-to-system communication for System Users who would like to connect their own ERP systems with the UDB. Moreover, ISCC has nominated TYC Connect as a service provider for the UDB. TYC Connect is positioned as a transaction database that aligns with both UDB and ISCC requirements. TYC Connect streamlines bulk data handling with csv uploads for material uptake and transactions, offering to System Users accuracy and efficiency in their operations.

## **Independence at ISCC audits**

To ensure independence at audits and to avoid conflict of interest, ISCC requires external third-party certification audits. All audits are conducted by independent CBs, each holding a valid Cooperation Agreement with ISCC and accredited and/or recognised as required by the ISCC EU System Document 103 “Requirements for Certification Bodies and Auditors”. The names and contact details of cooperating CBs are published on the ISCC website.<sup>6</sup>

In addition to that, all auditors conducting ISCC audits must be independent of the activity being audited and free from conflict of interest, and it is not possible for CBs and auditors to become members of the ISCC Association (ISCC e.V.). CBs and auditors are also subject to controls conducted by the bodies responsible for recognition or accreditation of CBs. These bodies are either governmental authorities (e.g. the German Federal Office for Agriculture and Food – BLE) or accreditation bodies (e.g. the ANSI National Accreditation Body – ANAB).

In addition to these controls, CBs and auditors are subject to independent audits conducted by ISCC within the framework of the ISCC Integrity Programme (“Integrity Assessments”), which is described in more detail in chapter 3. Integrity Assessments at System Users and at CBs take place in addition to the audits of ISCC System Users performed by the cooperating CBs and to the audits conducted by the CB’s recognition and accreditation bodies. The number of Integrity Audits carried out as part of the ISCC Integrity Programme should represent a higher control density compared to the audits conducted by accreditation bodies. This framework contributes to ISCC’s efforts towards high integrity of the certification scheme and of the claims made under the scheme.

The individual requirements for CBs and auditors applicable under ISCC are specified in detail in the ISCC EU 103 System Document. Further requirements thereof for CBs and auditors are described in chapter 7 of this document. That section also covers findings from internal monitoring on the auditing process of certification bodies and gives an overview of the work of CBs (Annex III to Implementing Regulation (EU) 2022/996, lit. (i)). ISCC evaluates and proposes sanctions in case of non-compliant behaviour of the CB. ISCC may terminate the Cooperation Agreement with the CB for motives such as sanctions applied (i.e. Red Card which could not be lifted after the second extension), verified fraud, loss of

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<sup>6</sup> <https://www.iscc-system.org/certification/certification-bodies/>.



the required recognition or accreditation by the CB, among others. Further information on non-conform behaviour of CBs can be found in the ISCC EU System Document 102 “Governance”, chapter 10.3.

## **Best Practices: Further development of innovative technology tools**

### **Audit Procedure System (APS)**

ISCC continues to improve the usability and efficiency of its digital audit tool, the APS, to enhance the certification process and data assessment. APS simplifies the process of preparing for and carrying out an audit, contributing to more efficient audit performance. The objectives of APS include to display customized questions relevant to the particular audit, provide a step-by-step audit guidance, generate respective audit reports automatically, among others.

ISCC supports CBs and auditors in the transition to new APS versions and their applications by providing comprehensive guidance materials and operating an APS Helpdesk. This support ensures that any application issues can be discussed and resolved promptly.

By requiring the use of APS, ISCC was able to build an extensive database of all audit data to improve its monitoring and evaluation system, e.g., to gather data for its Integrity Programme and for the ISCC EU report and Impact Assessment.

In 2024, an updated version of the APS was released, covering various aspects relevant to ISCC EU certification, including GHG emission savings, audit assurance levels, co-processing, and biomass classification (forest or agricultural biomass), among others.

### **ISCC HUB and future integration with the UDB**

ISCC’s digitalization efforts led to the launch of the ISCC HUB in December 2023, an online platform that complements the client section of the ISCC website. In the HUB, System Users can register themselves for an ISCC certification and edit their registration data. CBs can oversee registrations, submit audit packages with certificates, upload adjusted certificates, change certificate status and more.

The ISCC HUB is a system built and implemented to facilitate a more efficient registration and certification process. System Users can edit their registration data and contact information directly in the ISCC HUB, and CBs can independently upload certificates and relevant documentation on the platform which upon submission directly populates to the

ISCC certificate database on the ISCC website. CBs are also responsible for updating the ISCC HUB to reflect changes in the certificate status.

The ISCC HUB is designed to streamline the certification and registration process and improve data accuracy which minimises the need for subsequent clarification by involved parties. The system sends automatic notifications to relevant parties when data is updated or changed, providing information or requesting confirmation. It also provides a task list that indicates open process steps that need to be completed, e.g. next steps for Applicants and CBs during registration. Additionally, the ISCC HUB is regularly updated to align with ISCC requirements while improving the user friendliness of the platform. Since its launch, the ISCC HUB underwent over ten updates in order to implement the latest ISCC developments in an easy-to-use manner.

While developing the HUB, ISCC has envisioned its future integration with the UDB which was activated in September 2024. By April 2025, more than 7.100 certificates were transferred to the UDB. ISCC continuously optimizes the process and eliminates bugs to approach a continuous and complete data transfer.

### **Global Risk Assessment Services (GRAS)**

**GRAS Tool+.** ISCC continuously invests resources to support a credible, effective and cost-efficient certification process. Reliable monitoring of land use change continues to be of high importance to the credibility of the ISCC system. To verify that no illegitimate land use change takes place in the areas where certified feedstock is cultivated, ISCC uses the GRAS Tool+, an innovative web-based remote sensing application that provides comprehensive sustainability-related, geo-referenced information on biodiversity, land use change, carbon stock and social indices. With coverage to 70 countries, including EU Member States, the GRAS Tool+ supports tailored analysis with interactive sustainability maps and country-specific risk assessment reports. This tool features annual updates of Land Use Change layers, with new layers added per demand. Additionally, the platform is multilingual and includes a fire monitoring system that sends immediate alerts about significant fire events.

**ARIA platform.** Since 2023, ISCC also relies on the ARIA (Automated Risk Assessment) platform from GRAS to promote a one-level field in its audit processes for palm plantations in Indonesia and Malaysia, which together supply more than 80% of palm production. The

ARIA platform produces fully automated risk assessment reports covering all the criteria of ISCC Principle 1, which concerns the protection of biodiverse and carbon-rich areas. GRAS incorporates exclusive deforestation layers, satellite imagery time series, and other useful datasets to help auditors identify sustainability risks associated with palm during the certification process. ARIA reports enable auditors to evaluate the sustainability risk of individual or multiple farms by quantifying their environmental conditions and therefore supporting the decision-making process.

**EUDRx.** Finally, in 2024 GRAS developed the EUDRx tool to support users in demonstrating compliance with the requirements of the EU Deforestation Regulation (EUDR)<sup>7</sup>. ISCC System Users can choose to opt for the EUDR Add-On and thus streamline the EUDR methodology in their ISCC certification.

In particular, the EUDRx platform is designed for analysis and documentation of the following aspects: 1) Deforestation check of coordinates/polygons and identification of flagged geolocations (containing a risk of deforestation), 2) Presence of forest in close distance to coordinates/polygons, 3) Potential deforestation activities in close distance to coordinates/polygons, 4) Presence of indigenous areas in close surrounding of coordinates/polygons, 5) Abstract risk assessment of indigenous people, governance, and human rights risks in the country of production on national level.

The datasets and analysis results of ISCC EUDRx allow the user to provide information about the compliance of the geolocations of the supplier base with EUDR criteria on no-deforestation and provides a risk assessment of governance topics and human rights risks as mentioned in Article 10 of the EUDR.

The approaches for the automated analysis steps within the platform include two primary methods: the use of remote sensing technologies, spatial analysis, and geospatial data integration for deforestation check and risk assessments; and a comprehensive statistical approach that focuses on the evaluation of governance and human rights indicators. Each method is tailored to address specific regulatory requirements, ensuring accurate and reliable datasets.

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<sup>7</sup> Regulation (EU) 2023/1115 of the European Parliament and of the Council of 31 May 2023 on the making available on the Union market and the export from the Union of certain commodities and products associated with deforestation and forest degradation and repealing Regulation (EU) No 995/2010 adopted by the European Union.

### 3 Non-Compliance and Fraud Prevention

Chapter 3 is dedicated to ISCC's measures with regard to Annex III to Implementing Regulation (EU) 2022/996, lit. (b) and (g):

*(b) rules and procedures for identifying and dealing with non-compliance by economic operators and members of the scheme;*

*(g) overview of the effectiveness of the implementing system put in place by the governance body of the voluntary scheme in order to track proof of conformity with the sustainability criteria that the scheme gives to its member(s). This shall cover, in particular, how the system effectively prevents fraudulent activities by ensuring timely detection, treatment and follow-up of suspected fraud and other irregularities and where appropriate, the number of cases of fraud or irregularities detected.*

This chapter also covers findings from the ISCC Integrity Programme's internal monitoring of System Users and CB auditing processes, rules guiding the internal monitoring, the results of its periodic review, and an overview of the system of handling complaints against System Users and CBs pursuant to Annex III to Implementing Regulation (EU) 2022/996, lit. (i).

If ISCC receives information that indicates a System User is involved in major or critical non-conformities with ISCC requirements, including fraudulent activities, or if ISCC receives information that a System User is subject to a fraud investigation by a competent authority, ISCC will investigate. The investigation lasts until any suspicion of non-conformity and/or fraud can be refuted. If ISCC concludes that the indication is well-founded, the validity of the respective System User's certificate must be suspended. The System User is then required to provide sufficient evidence refuting any suspicion of non-conformity. If a System User ultimately fails to provide sufficient evidence to refute all suspicions of non-conformity and/or if ISCC concludes that the suspicion cannot be refuted based on the provided evidence, the respective certificate must be declared invalid and withdrawn.

#### Non-Conformities

Non-conformity means the non-fulfilment or violation of an ISCC requirement either by a CB or by a System User. This chapter assesses the relevant ISCC requirements in place for

the relevant calendar year, in this case the ISCC EU 102 System Document “Governance”, version 4.1 valid as of 01 January 2024.

ISCC is responsible for classifying any non-conformity in accordance with its degree of severity (minor, major or critical) and assessing the fault of the party indicated as responsible as part of a case-by-case assessment if this is required.

In this context, a non-conformity is considered to be of minor severity if it has not led to any kind of material or product being declared as sustainable despite the failure to meet ISCC requirements or if it had no adverse impact on the reliability, integrity or performance of ISCC.

Minor non-conformities are insubstantial and do not violate fundamental ISCC requirements, i.e., non-conformities that are non-systematic with impacts limited in scale. Examples of minor non-conformities concern documentation or insufficient integration of the ISCC requirements into the quality management of the System User. Minor non-conformities may be corrected by implementing appropriate corrective measures within a specific time frame. Otherwise, the issuance of a certificate is not possible, and compliance must be verified in an additional audit.

Major non-conformities are substantial and violate fundamental ISCC requirements. These are especially those non-conformities which have a severe impact on downstream supply chain elements, which continue over a long period of time, are repeated or systematic and have a serious (negative) impact. Examples of major non-conformities include repeated problems with mass balance or GHG data reported or issuance of Sustainability Declarations or Proofs of Sustainability according to ISCC EU System Document 203 for material despite no valid certificate being available at the time of dispatch of the sustainable material. Major non-conformities on the farm or plantation level include non-conformities with ISCC requirements classified as “immediate” requirements as laid down in the ISCC System Document 202-2 “Agricultural Biomass: ISCC Principles 2-6”. In case of major non-conformities by System Users, the issuing CB must suspend the validity of the certificate (suspension) with immediate effect for a period of 40 days. Within this period, all non-conformities must be corrected by implementing appropriate corrective measures as determined by the CB. The CB shall end the suspension within or after this period if it confirms the successful implementation of the corrective measures. If corrective measures cannot be implemented within this period for exceptional reasons, the suspension can be

extended up to 30 days with the consent of ISCC. If the System User fails to correct all major non-conformities within the period of suspension, the CB must declare the certificate invalid and withdraw the certificate with immediate effect. In case of withdrawal, ISCC may exclude the System User from recertification (exclusion) for up to six months in cases of ordinary negligence of the System User with regard to the non-conformity and for up to twelve months in cases of gross negligence.

Non-conformities are considered as 'critical', i.e. of especially severe nature, if they are intentional, in particular non-conformities linked to irregularities or the risk of fraudulent behaviour. Critical non-conformities include violations of the requirements of ISCC Principle 1,<sup>8</sup> modification of production or deliberate contaminations of material to generate waste or residues and the false declaration of waste and residues. In the case of critical non-conformities, the issuing CB must declare the certificate invalid and withdraw the certificate immediately. In this case, ISCC may exclude the System User from the ISCC system and from recertification for a period of up to 60 months.

If non-conformities are detected during an ISCC audit that relate to claims made by System Users during the previous certification period, ISCC and the CB are entitled to impose conditions for recertification of the System User. Conditions may include the requirement to submit copies of relevant documents for a specific period to ISCC and/ or to the CB and that the CB conducts a surveillance audit after a specific period after recertification (e.g. after one mass balance period). This especially applies in cases of non-conformities that have an impact on the downstream supply chain, e.g. non-conformities with the mass balance requirements, non-conformities of sustainability declarations (e.g. false information) or non-conformities with the greenhouse gas requirements (e.g. incorrectly calculated GHG emission value). In case of severe non-conformities, applying a higher risk is mandatory for at least the next two audits following the suspension or withdrawal of a certificate.

Methods for identifying non-conformities under ISCC include:

- Certification audits conducted by the CB
- Surveillance audits conducted by the CB

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<sup>8</sup> See ISCC EU System Document 202-1 "Agricultural Biomass: ISCC Principle 1".



- Integrity Assessments conducted by ISCC Complaints submitted to ISCC by CBs, System Users or third parties (e.g. market participants, associations, NGOs, national authorities, etc.)

## Complaints

ISCC encourages its stakeholders and third parties to raise complaints or whistleblower reports against ISCC certificate holders or cooperating CBs in cases of conflicts including non-conformity with ISCC requirements and/or fraudulent behaviour. The procedure to file a complaint is described on the ISCC website and in ISCC EU System Document 102 “Governance”, chapter “Conflict Resolution”. The document further outlines in detail the ISCC procedure of processing complaints or whistleblower reports received. Conflicts are categorised as follows:

- > Category 1: Conflicts between a CB and a System User (e.g. regarding findings during audits and certification decisions)
- > Category 2: Conflicts between ISCC and CBs or System Users (e.g. regarding decisions made by ISCC in the framework of the ISCC Integrity Programme)
- > Category 3: Conflicts regarding activities of System Users or CBs impacting other stakeholders, including alleged non-conformities with ISCC requirements of System Users or CBs (“Whistleblower Reports”).

In 2024, to further strengthen the integrity of the ISCC schemes, the ISCC Whistleblower System was released allowing stakeholders to share information and documentation to be used as evidence with ISCC using a completely anonymous, confidential and encrypted communication platform, available in over 30 languages.

The relevant stakeholders have the option to communicate with ISCC regarding potential conflicts, complaints, and whistleblower reports via a multitude of communication options, including the complaint form on the ISCC website, the dedicated anonymous and encrypted Whistleblower Tool also made available on the ISCC website, as well as email or postal communications. The complainant can provide in a structured manner as much information as they deem necessary for ISCC to obtain an unambiguous understanding of the situation (i.e. directly stating references to ISCC requirements). In 2024, ISCC received a total of 57 complaints and whistleblower reports. The majority of complaints and whistleblower reports were related to the area of traceability of certified material.

ISCC treats all information received via complaints and whistleblower reports with the utmost confidentiality, and the complainant can decide to remain anonymous. If the complaint or whistleblower reports allows ISCC to obtain a clear idea and an unambiguous understanding of the situation at hand, ISCC will further investigate the case by applying the measures described earlier in this chapter. Complaints and reports provided to ISCC are processed in a timely manner. If the information received is unclear, ISCC follows up with the complainant to request further information, such as relevant documentation or other evidence. Ultimately, if the complaint is considered inadmissible, for example because it is not substantiated, negligible or not sufficiently supported by objective evidence, ISCC will close the complaint by providing the respective response to the complainant. ISCC does not further investigate complaints that do not directly relate to ISCC requirements and closes them with an explanation to the complainant. ISCC management analyses, investigates and makes a decision on all accepted complaints in an impartial and unbiased manner in accordance with ISCC EU System Document 102 (v.4.1). ISCC may schedule independent Integrity Assessments to evaluate the provided evidence contained within a complaint or whistleblower report. If the analysis of the complaint or whistleblower report reveals any non-conformity with ISCC requirements, ISCC may issue sanctions, including imposing further conditions for re-certification such as exclusion from ISCC recertification.

### **Internal Monitoring**

ISCC continuously monitors and documents the compliance of System Users and CBs internally. The internal monitoring of ISCC consists of four pillars:

- 1) *Internal document review*: ISCC receives certification documents submitted from the CBs, e.g. registrations, audit procedures, individual GHG calculations, copies of certificates and Summary Audit Reports. ISCC documents any irregularities or non-conformities found during the review of the audit reports and certificates and directly addresses them with the respective party (CB and/or System User).
- 2) *ISCC Integrity Programme*: as mentioned in this chapter of the report, the results of the ISCC Integrity Programme are evaluated continuously on a case-by-case basis. Conclusions are drawn with respect to improvement of the overall system and interaction with CBs and System Users.
- 3) *Reports from CBs*: CBs submit an annual evaluation report to ISCC (see ISCC EU System Document 103 “Requirements for Certification Bodies and Auditors”). In

addition, meetings with CBs take place twice a year for information and best practice exchange and feedback on how the system can be further improved.

- 4) *Complaints and reports from external parties:* if ISCC receives substantiated information about irregularities or non-conformities of System Users or CBs from external stakeholders, ISCC shall immediately investigate such reports. This can lead, for example, to Integrity Audits conducted by ISCC or surveillance audits conducted by the CB.

### **The ISCC Integrity Programme and Integrity Assessments**

The ISCC Integrity Programme aims to ensure a consistent, objective and reliable audit and certification process by all CBs cooperating with ISCC globally and to maintain high quality and integrity of the ISCC system. It was launched as a tool to enable closer monitoring of the CBs' verification activities and companies' compliance and is based on an ongoing assessment process. The ISCC Integrity Programme is an integral part of the quality and risk management at ISCC and provides valuable feedback to ISCC regarding the implementation of the system and its verification. Therefore, it is an essential part of the continuous improvement process of the ISCC system and covers on-site assessments, desk verifications and stakeholder involvement.

Integrity Assessments can be conducted on-site or remotely at the registered site of the System User certified by the CB (customer audit) or at the CB's head office (office audit). In general, ISCC Integrity Assessments are planned randomly or on a risk basis after risk evaluations, complaints or reports of non-conformities. This means that different factors, such as market developments, internal monitoring and external information, e.g., submission to the complaint form, are taken into account for the risk-based choice of Integrity Assessment candidates.

Integrity Assessments are conducted by ISCC Integrity Auditors and can take place in any country where CBs carry out activities and audits in the framework of ISCC. The ISCC Integrity Auditors must be independent and free of any conflicts of interest. They work on behalf of ISCC and are not allowed to work for CBs cooperating with ISCC at the same time.

Integrity Assessments of ISCC System Users are either complete audits covering all ISCC requirements or have a specific focus (e.g. on GHG calculations or traceability).

Participation of System Users in Integrity Assessments is mandatory: refusal to participate or non-cooperation are considered critical non-conformities with ISCC requirements and will be sanctioned. Participation of the CB in the Integrity Assessment of a System User scheduled by ISCC is not mandatory but recommended.

An ISCC Integrity Assessment at the office of a cooperating CB (CB office assessment) only takes place in exceptional cases, as the surveillance and monitoring of CBs is usually performed by the national public authority responsible for recognition or by the accreditation body responsible for accreditation of the CB. The CB is obliged to allow for and participate in office audits scheduled by ISCC. Refusal to participate is considered a critical non-conformity with ISCC requirements and will be sanctioned.

The results of an Integrity Assessment are recorded in an Integrity Assessment Report, which contains the basic data of the assessment and the findings of the ISCC Integrity Auditor. The performance of the System User as well as of the auditor and the CB is evaluated, and points of improvement and/or non-conformities are identified based on the findings of the assessment. ISCC is entitled to forward the Integrity Assessment Report to the competent public national authority or accreditation body responsible for recognition or accreditation of the CB, especially in cases of serious non-conformities by the CB or its auditors.

In 2024, ISCC conducted a total of 79 Assessments in 29 different in the context of its Integrity Programme; 73 integrity audits, 4 at CB head offices in China and Germany and 2 witness audits. As described above, candidates for ISCC Integrity Assessments are selected partly randomly and partly on risk-based criteria. The selection process also aims to reflect the geographical distribution of ISCC certified companies. In 2024, 65.8% of ISCC Integrity Assessments were conducted in Asia, and 31.6% in Europe. Approximately 88.2% of the Integrity Assessments were conducted at System User sites that handle waste and residue materials, or handle waste or residue products.

The ISCC EU System Document 102 “Governance” (version 4.1), chapter 10 “Non-conformities and Sanctions” describes the consequences of non-conformities of System Users detected during audits conducted by the CB or during Integrity Assessments conducted by ISCC. The usual sanctions would apply if major or critical non-conformities are detected. The ISCC Terms of Use allow for exclusion from recertification for a period up to 60-month if the System User is not cooperative within an Integrity Assessment

invitation or does not allow for the Integrity Assessment to be conducted. This “non-cooperation” in the framework of the ISCC Integrity Programme (as well as for surveillance audits) is identified as a critical non-conformity as per ISCC EU System Document 102 (version 4.1).

In 2024, non-conformities (or NCs) with ISCC requirements were found in 32.9 of Integrity Assessments<sup>9</sup>. Within those Integrity Assessments where NCs were detected, 4% had involved a maximum of minor non-conformities, 24% involved a maximum of major non-conformities and 72% involved critical non-conformities. In total 11 certificates of System Users were withdrawn in 2024 after an Integrity Assessment took place.

In 2024, the detected major and critical non-conformities included inability to demonstrate traceability of sustainable materials and/or products, missing or delayed cooperation in the ISCC Integrity Programme, denied access to supplying Points of Origin, and false declaration or relabeling of material and/or products in the context of waste and residues.

Sanctions imposed in the framework of the Integrity Programme in 2024 included the following: 71 System Users were excluded from re-certification for a specified period of time and 92 ISCC certificates were withdrawn due to major or critical non-conformities. Withdrawn certificates as well as excluded System Users are published transparently on the ISCC website. Stakeholders are immediately notified by email if a certificate is withdrawn and/or a company is (temporarily) excluded from ISCC re-certification. Interested parties can subscribe to the mailing list for the respective section on the ISCC website if they would like to receive this information. By the end of 2024, the list counted 1144 subscribers. The lists published on the ISCC website are also used as a measure to avoid certification “scheme hopping”, since all other voluntary schemes recognised by the EC may access publicly available information of System Users that did not comply with ISCC requirements and therefore have been temporarily excluded from the ISCC scheme.

Additionally, in 2024 ISCC received information about 7 certificates that were identified as fake, i.e. manipulated copies of ISCC certificates to display e.g. the name of another company than displayed on the original certificate. Information about fake certificates is also published transparently on the ISCC website in a specific section.

In addition to the evaluation of individual Integrity Assessments, ISCC conducts a regular in-depth analysis of the Integrity Programme to detect focus areas of non-conformities. This

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<sup>9</sup> Since Integrity Assessments include detailed analysis of the documents to be evaluated by the ISCC Integrity Programme, it is likely that further non-conformities may be recorded after the conclusion of all Integrity Assessments initiated in 2024.

information is provided to CBs and their auditors as feedback on their performance and as guidance for future ISCC audits to ensure a continuous improvement of the ISCC audits. Additionally, this information is used for clarifications in the ISCC System Updates as well as a measure for improvement of the ISCC System Documents, updates in audit procedures and further guidance for auditors and System Users.

As a further tool for fraud prevention, ISCC monitors all information received at registration and automatically compares it with existing information in its internal data bank. Internal data analysis means, for instance, the comparison of addresses, names of contact persons and legal representatives to prevent entities from circumventing exclusion periods by setting up new companies.

### **Aggregated list of non-conformities**

Together with this report and pursuant to Article 17(7) of the Implementing Regulation, ISCC also submits to the European Commission an aggregated list of the major and critical non-conformities detected by CBs during the audits of System Users in 2024. The list includes the ISCC requirement and the non-conformity detected, the actions and measures defined by the CBs for correction of the non-conformity and the average timing for correction. Sensitive information is redacted in the file submitted to the Commission.

In 2024, the majority of non-conformity identified by CBs were related to the System User's management system, followed by non-compliance with ISCC Principle 2 on application of good agricultural practices, and by requirements on the traceability of sustainable materials.

A critical non-conformity cannot be corrected and leads to the immediate withdrawal of the certificate by the CB. The critical non-conformities identified during the audits conducted in 2024 by CBs are related to training of employees, mass balance calculation, fulfillment of the EU reporting obligation, and compliance with ISCC Principles 1-6.

In 2024, ISCC continued to take steps within its certification scheme to directly or indirectly tackle and/or minimize risks identified both via the Integrity Assessments conducted and the non-conformities detected in the audits. The following strengthened certification requirements were communicated by ISCC to System Users and CBs via System Updates:



- For the following scopes: individually certified Points of Origin (other than Farms/Plantations), Collecting Points, Central Offices (Point of Origin), it is not possible to include the scope on the new certificate if no materials were handled under the scope in the previous certification period. Processing units also certified under the scope Point of Origin also fall under the scope of this requirement, i.e. a recertification as point of origin is not possible if there were no activities in the previous certification period under this scope. For individually certified Farms/Plantations, First Gathering Points, Central Offices (Farm/Plantation), Processing Units: Recertification of scope is possible even if there were no activities in the previous certification period, if the system user can provide evidence about upcoming activities the certification body adjusts the material annex accordingly. However, for Traders/Traders with Storage, Warehouses, Logistic Centres, ETBE/MTBE plants, recertification is possible even if there were no activities in the previous certification period.
- Having detected that certain System Users and Certification Body personnel were using terms related to certificate status interchangeably, which could lead to significant impacts, ISCC issued a System Update on 26 August 2024, further clarifying the meaning of each certificate status as is currently defined in Chapter 4.3 of ISCC EU System Document 201 “System Basics”.
- In December 2024, ISCC clarified the audit requirements for scopes that have been dropped during the recertification process. As ISCC audits are retrospective, the ISCC requirements as well as sampling and document submission nonetheless apply in the context of the dropped scopes.

### **Best Practice: Collaboration with Voluntary Schemes and Authorities**

In response to the increased interest in the advanced biodiesel import volumes, ISCC continued to maintain robust channels of communication and exchange of certification-related information with other voluntary schemes recognised under the RED II. Further, to address the risk of economic operators not conforming with ISCC requirements and to further strengthen the integrity of the certification scheme ISCC continued to cooperate closely with national and European industry associations and competent Member States authorities such as the German Federal Office for Agriculture and Food (Bundesanstalt für

Landwirtschaft und Ernährung, BLE), the UK Department for Transport, and the Dutch Emission Authority (Nederlandse Emissieautoriteit – NEa).

## 4 Transparency

Chapter 4 illustrates ISCC's compliance with Annex III to Implementing Regulation (EU) 2022/996, lit. (c): *evidence of fulfilling the legal requirements on transparency and publication of information in line with Article 6 of Implementing Regulation (EU) 2022/996*.

Article 6 of the Implementing Regulation lists the information that voluntary schemes recognised under the RED II framework must make publicly available on their websites.

Transparent provision of information is key for ISCC. ISCC publishes relevant information about the ISCC system on its public website ([www.iscc-system.org](http://www.iscc-system.org)).

In 2024, the information available and accessible on the website included the following, in accordance with Article 6 of the Implementing Regulation:

- > ISCC's governance structure, describing the organisational set-up and the roles of ISCC's relevant bodies, including overall structure, multi-stakeholder approach and composition. This information is available in the ISCC EU System Document 102 "Governance" on the ISCC website. Further information about the Board of Directors, Secretariat and Technical Stakeholder Committees, the list of members with voting rights within the ISCC Association ("ISCC e.V."), and the participants in the scheme (i.e., economic operators) are available respectively in the ISCC website sections dedicated to the ISCC Association and in the Certificate Database;
- > a searchable database of the economic operators participating in the scheme (System Users), their certification status, including the date when the certificate was issued, suspended, withdrawn, terminated or expired, as well as the information listed in this chapter below;
- > the latest version of the ISCC System Documents which lay down the requirements to be followed by System Users and Cooperating Certification Bodies in order to operate under the ISCC scheme, as well as the relevant requirements for audits (hereafter, audit procedures) to be used during the audit of a System User. ISCC updated both System Documents and audit procedures to adhere to the provisions of the Implementing Regulation. The new System Documents became applicable in

January 2024, after ISCC received official approval from the European Commission. Each document is available on the ISCC website and identified by a version number and the date when it became applicable. An overview of changes of the System Documents is also available online, supplementing the Summary of Changes section of each ISCC System Document that highlights the changes to the previous version of the document. In the audit procedures, the changes to previous versions are identified by the wording “(adjusted)” or “(added)” next to the requirement number;

- > the contact details of the certification scheme;
- > the list of cooperating Certification Bodies, i.e. the CBs carrying out independent audits for the ISCC scheme. For each CB, the name of the entity responsible for accreditation against ISO/IEC 17065 is provided along with the entity or national public authority of the Member State that supervises it, in accordance with Article 30(9), second subparagraph of RED II. CBs that are excluded from conducting independent auditing under ISCC are listed in a separate section of the ISCC website;
- > the results of the annual monitoring activities of the voluntary scheme as summarised in this report and the measures consequently taken by the ISCC certification system to minimize the risk of critical non-conformities. This aspect is further developed in Chapter 3 of this report.

Additionally, the ISCC website also provides access to the following:

- The ISCC fee structure and the ISCC Terms of Use (for System Users) and General Terms of Certification (for cooperating CBs) in the latest applicable version
- The following information for each certificate (in accordance with Annex II of the Implementing Regulation):
  - Certificate-ID
  - Name of the certificate holder
  - Scope of the certificate, i.e. what type of operation is certified (e.g. first gathering point, oil mill, biodiesel or bioethanol plant, etc.)
  - Certification scheme for which certificate is issued
  - Information on materials/products (input and output)

- Validity period of the certificate
  - Name and stamp and/or signature of the CB that issued the certificate
  - A copy of the certificate in PDF format
  - Location of the certified System User
  - Current status of the certificate (i.e. valid, suspended, expired, withdrawn, terminated)
  - Place and date of issuance
  - Summary Audit Report (SAR), including non-conformities detected during the audit, name of lead auditor, chain of custody option, information on risk assessment and sampling, and summary of audit results
- Information on certificates that have been reported to ISCC and were identified as fake
  - System Users that are excluded from ISCC certification due to non-conformity with ISCC requirements, including the time period of the suspension
  - Instructions for System Users on how to become certified, including acceptance of other schemes
  - A section dedicated to the Union Database (UDB) featuring information about its functioning and the transition to the database
  - Information on the ISCC HUB
  - Contact details of ISCC and options to contact ISCC directly
  - Options for stakeholders to give feedback about the standard and developments of the standard (public consultation)
  - Information for ISCC Stakeholders about the ISCC Association, the statutes of the Association, a list of members of the Association
  - Information on the regional stakeholder dialogue and the meetings of the regional stakeholder committees
  - Dates for ISCC Trainings, webinars and conferences organized by ISCC, and other events where ISCC is represented or makes a contribution
  - Complaint form
  - ISCC Whistleblower Tool for anonymous reporting by stakeholders

- Self-assessment / self-declaration documents in over 30 languages for ISCC System Users covering all regions where ISCC is applied
- Specific system documents and templates in additional languages (e.g. Spanish, French and Bahasa). Further translations of templates may be provided by ISCC upon request.
- Templates for the proof of conformity for a delivery of sustainable material, i.e. the “Sustainability Declaration” (SD) or, in case of final fuels, the “Proof of Sustainability” (PoS). The templates – available in the client section of the ISCC website – are provided by ISCC to facilitate the implementation of traceability requirements for sustainable materials throughout the supply chain. The use of the templates is voluntary, and System Users can set up their individual documents as long as compliance with the RED II requirements for sustainability declarations is guaranteed.
- ISCC System Updates as sent on a regular basis to System Users and cooperating CBs regarding relevant changes of the certification standard. Relevant updates include changes in requirements, amendments of system documents and audit procedures and new templates, etc.
- Information on upcoming trainings, events and other communication measures such as articles or press releases, shared with subscribers via the ISCC Newsletter. While it is mandatory for ISCC contact persons of certified operational units and CBs to receive the ISCC System Updates, every market participant interested in the ISCC certification scheme can subscribe to the ISCC newsletter via the dedicated ISCC webpage. In 2024, 13 System Updates were sent out to System Users and CBs as well as 21 ISCC Newsletters. The range of topics covered in the Newsletters included updates on the ISCC association, event invitations, ISCC developments such as the EUDR Add-on and the ISCC Credit Transfer System, brand stories, among many others.

### **Best practice: ISCC Impact Report**

ISCC is currently in the process of developing its Impact Report 2025. This comprehensive report serves as a tool to give an overview of ISCC's achievements and outcomes with a focus on representing ISCC externally and will present the data across the years 2022, 2023, 2024, including figures up to March 2025. The report will highlight data that reflects the organisation's growth and impact over the last 15 years. Key data points include the increase in the number of issued certificates for the different ISCC schemes, growth in the number of auditors and trainings, as well as the growth of association members.

Additionally, the report will feature information on ISCC EU certified agricultural raw materials and final fuels, licensing figures, and the number of corrective measures implemented under ISCC, divided into relevant categories (e.g., compliance with human and labour rights), among many others. The Impact Report will be published on the ISCC website in October 2025.

## **5 Stakeholder Involvement**

This chapter details ISCC's implemented measures regarding Annex III to Implementing Regulation (EU) 2022/996, lit. (d): *stakeholder involvement, particularly as regards the consultation of indigenous and local communities prior to decision making during the drafting and reviewing of the scheme as well as during audits and the response to their contributions.*

The ISCC Association is the legally registered body responsible for guiding the strategic decisions taken by ISCC and for representing ISCC's stakeholders. The ISCC Association consists of organisations, companies and other legal entities involved in a broad range of industries and supply chain standpoints, covering a range of perspectives, from business interests to the public sector to academia and research. The Association is divided into three main stakeholder groups:

- Raw material producers and processors
- Trade, logistics and users
- NGOs, social affairs, science and research and the public sector.

Legal entities, partnerships and other entities with legal capacity may become members of the ISCC Association if they share ISCC's goals and mission. ISCC conducts



comprehensive stakeholder dialogue with Technical and Regional Committees to further advance the system. Certification bodies cannot become members of the Association but are encouraged to participate in technical and regional stakeholder committees.

Members have a voting right at the General Assembly. The General Assembly is the annual meeting of the members held by the ISCC Association. At the annual General Assembly, the members elect the Board of the ISCC Association (ISCC Board) and discuss and decide on strategically important matters. The ISCC Board is composed of eight members with balanced representation across the three stakeholder groups mentioned above; it is further structured with one chair and one to two vice-chair(s), elected by the Board, who preside over the Board and their meetings.

The ISCC Board may initiate and establish Stakeholder Committees to support ISCC in the handling of specific topics and to facilitate regional stakeholder dialogue. Alongside ISCC certification in general, the ISCC Association is growing at a rapid pace as well. In the founding year 2010, the Association counted 20 members. By the end of 2024, the ISCC Association counted 306 members from 45 countries. About 60% of members were from Europe, 17,5% from North America, 4,5% from Latin America and 18% from Asia and Oceania. In terms of sector representation, 81% represented the private sector, 17% represented governmental and non-governmental organizations, the research sector, associations, and academia, while the remaining 2% were individuals.

ISCC Stakeholders have the option to engage with ISCC either by becoming members of the ISCC Association, by participating in Stakeholder Committees (also covering regional stakeholder dialogue), and Working Groups, or by giving feedback to the system through Public Consultation, via email, over the telephone or in person. Membership in the ISCC Association is not a pre-condition for System Users to become certified or to engage in the stakeholder dialogue with ISCC. Stakeholder feedback results in continuous improvement of ISCC standards and is reflected in system documents, audit procedures and material lists, as well as other ISCC documents and certification tools.

Stakeholder Committees are a valuable tool to engage with stakeholders from specific regions or with interest in specific technical questions.

Members of the ISCC Association, ISCC System Users, cooperating CBs, and other stakeholders may participate in Stakeholder Committees. Within the framework of a Stakeholder Committee, Working Groups can be established to focus on specific topics or

issues relevant for ISCC. Participants of a Working Group should have broad experience and expertise in the relevant topic addressed by the Working Group in order to contribute to an effective and efficient working procedure. Working Groups are generally restricted to a limited number of participants to ensure balanced representation, active involvement and focused collaboration.

The main tasks of Stakeholder Committees are:

- Organisation of stakeholder involvement and dialogue in a region or on a specific topic
- Development of guidance on how to facilitate and improve the ISCC system as it applies to regional or technical specifics, risks or individual markets
- Support to CBs with information about local or regional conditions, requirements and risks
- Support of ISCC in risk assessment and management in the regions and markets where ISCC is applied by System Users
- Special consideration of the local and regional regulatory framework
- Promotion of the ISCC system and facilitation of the ISCC goals

In 2024, ISCC organized eight ISCC Stakeholder Committees with 1620 participants in total, one dedicated ISCC PLUS conference in the Republic of Korea with 250 participants, as well as the General Assembly and ISCC Global Sustainability Conference, counting 95 and 1220 participants (940 online, 280 onsite) respectively:

- 16 January, ISCC Technical Stakeholder Meeting “Renewable Fuels of a Non-Biological Origin” (online)
- 23 January, ISCC PLUS Conference – Sustainability Certification of the Circular Economy and Bioeconomy in Republic of Korea, Seoul, Republic of Korea (onsite)
- 1 February, ISCC Technical Stakeholder Meeting “Sustainable Marine Fuels” (online)
- 21 February, ISCC e.V. General Assembly (onsite)
- 22 February, 14th ISCC Global Sustainability Conference (hybrid event)
- 13 August, ISCC Regional Stakeholder Committee Latin America (online)
- 12 September, ISCC Technical Stakeholder Meeting “Sustainable Aviation Fuels” (online)

- 8 October, ISCC Regional Stakeholder Meeting Europe (hybrid)
- 24 October ISCC Regional Stakeholder Meeting Southeast Asia (hybrid event)
- 13 November, ISCC Regional Stakeholder Meeting North America (hybrid event)

The hybrid setup, enabling stakeholders participate virtually from around the world while also providing an onsite platform for fruitful exchange, was a huge driver for the growth in participation.

Additionally, as a further tool to increase stakeholder awareness of the ISCC certification scheme and contribute to the dialogue on diverse market developments, ISCC representatives gave talks at a variety of conferences in 2024, including the Sustainable Biofuels Workshop, the 11<sup>th</sup> Global Biofuels Focus, and conferences on marine and aviation fuels such as the IATA Aviation Energy Forum (AEF), among others.

ISCC, as a globally applicable sustainability certification system, is moreover a partner of several initiatives and continuously involved in different projects focusing on topics such as biodiversity, food security, identification of no-go areas and the certification of smallholder farmers in Indonesia to raise awareness among stakeholders and tackle diverse sustainability issues. For instance, ISCC continues to partner with the WWF, Welthungerhilfe (German World Hunger Aid) and ZEF (Zentrum für Entwicklungsforschung - Center for Development Research) to promote the Food Security Standard (FSS). ISCC is also part of the EU-funded BIKE project, which conducts research on low-ILUC-risk feedstocks and specifically focuses on mapping and assessing increases in production of crops grown on abandoned or degraded land. Furthermore, ISCC commits to the ISEAL mission to strengthen sustainability standards systems for the benefit of people and the environment. The assessment and risk management process under ISCC takes into account best practice principles of the ISEAL “Code of Good Practice for Assuring Compliance with Social and Environmental Standards”.

Additionally, ISCC is an active member in a wide variety of international initiatives, including the UN Global Compact, the ISEAL alliance initiatives in the area of sustainable aviation fuels (CORSIA, aireg), the Tropical Forest Alliance (TFA), the Sustainability Assurance & Innovation Alliance (SUSTAIN), Donau Soja, the German Initiative on Sustainable Cocoa, and the Forum for Sustainable Palm Oil (FONAP).

### **Best practice: Webinars on latest developments**

In 2024 ISCC has conducted several webinars dedicated to the latest developments of its certification system. The webinars on the ISCC EUDR Add-on (3 July 2024 and 9 September 2024) were specifically tailored to ISCC new certification solutions.

In addition to those, in 2024 ISCC has set up a regular webinar series on ISCC System Updates. Although all ISCC System Users, ISCC Auditors and cooperating CBs are required to read the ISCC System Updates and implement new requirements promptly, the webinar series gives participants the opportunity to prompt feedback and clarifications on the changes.

### **Best practice: Working Group on Waste and Residues**

In 2024, the ISCC Working Group on waste and residues continued its work. The goal of this Working Group is to develop actionable guidance for the auditing of waste and residue feedstocks. Through collaborative discussions with various stakeholders, the Working Group continues to develop practical guidance for auditing high-risk waste and residue feedstocks.

In October 2024, as a result of the Working Group's efforts, ISCC published the Guidance Document on Waste and Residues from Food and Food Processing, which particularly focused on cooking oil and brown grease. The document remained in public consultation for sixty days for external feedback, which were then incorporated to improve the Guidance Document.

### **Working Group on Mass Balance**

After the update of the ISCC EU system documents in January 2024, ISCC received an increasing number of inquiries from System Users on the subject of "Traceability/Mass Balance", particularly on the scenarios described in ISCC System Document 203 "Traceability and Chain of Custody" (p. 95 and Annex I). In addition to that, the Integrity Assessment conducted by ISCC had evidenced recurring non-conformities at audits in the area of traceability and mass balance. For such reasons, at the end of 2024 ISCC established a dedicated Working Group.

Participants include ISCC EU System Users, auditors, and members of the ISCC Association active in supply chains certified under ISCC EU (e.g. biofuels, bioliquids and

biomass fuels for the European Union market). The goal of the Mass Balance Working Group is to:

- improve understanding of rules on assignment of sustainability characteristics to batches of ISCC certified materials
- clarify existing scenarios as established in Annex I of ISCC System Document 203
- clarify rules and guidance for establishing and reviewing mass balances.

## 6 Market Update

The market update summarizes information on Annex III to Implementing Regulation (EU) 2022/996, lit. (f): *market updates of the scheme, the amount of feedstock, biofuels, bioliquids, biomass fuels, recycled carbon fuels and renewable fuels of non-biological origin all certified, by country of origin and type, and the number of participants.*

The total number of ISCC EU certificates issued successfully in the calendar year 2024 was 7,546.

In 2024, ISCC EU System Users were located in 133 countries and ranged from farms and plantations and First Gathering Points (FGPs) for agricultural materials to Points of Origin (PO) and Collecting Points (CP) for waste and residue feedstocks to different kinds of processing units (e.g. oil mills, refineries, biodiesel, bioethanol and biogas and biomethane plants) as well as diverse set-ups for trading and logistic activities (traders, warehouses, logistic centres). The most relevant geographical area remains Europe with 3,997 certificates issued in 2024, followed by South and East Asia and Latin America. This makeup represents a similar distribution when compared to 2023. The most common certification scopes in 2024 were traders (57%), collecting points (29%) and first gathering points (19%), as well as the different types of processing units that sum up to 22%.<sup>10</sup>

Regarding the reporting of amounts for 2024, the final response rate as of 11 April 2025 was 77% and the collected data is presented in the attached template (Excel spreadsheet). The response rate reaches up to 95% for some categories of raw materials and derived final products such as “Palm oil mill effluent and empty palm fruit bunches”, which includes Empty Palm Fruit Bunches (EPF), EPF oil, Palm oil mill effluent (POME), and POME oil.

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<sup>10</sup> As ISCC certificates can have multiple scopes, the numbers do not add up to 100%.

The data template attached includes the quantities of feedstocks (raw materials) and final products certified under ISCC EU in the calendar year 2024 by country of origin and type as reported by ISCC System Users. The amounts are entered by System Users in metric tonnes, cubic meters for gaseous fuels, and MWh for electricity, heat, and cooling. As described at the end of this Chapter, an updated Excel template of the 2023 data is also provided to the European Commission at the time of submission of this report and serves as basis for the following market analysis.<sup>11</sup>

In this framework, a total of 75,806,021 metric tons (mt) of raw materials were reported to ISCC, as well as final fuels amounting to 14,648,874 mt of liquid and solid fuels and 325,988,908 cubic meters (m3) of gaseous fuels. This reflects a change of -26.90% for raw materials and -16.75% for final fuels when compared to the values of 2023. The comparisons made are based on the data submitted by the 77% of Systems Users that are obliged to report.

Figure 1 depicts the top 5 agricultural raw materials that were certified under ISCC EU in 2022, 2023 and 2024. Oil palm fresh fruit bunches (FFB) continues to be the most common agricultural raw material, with 15,693,064 mt reported (-34.51% compared to 2023). This is followed by Corn (10,204,763 mt; -14.94% compared to 2023), Sugar cane (9,327,159 mt; -2.03% compared to 2023), Rapeseed (7,280,840 mt; -24.09% compared to 2023) and Wheat (4,119,680 mt; -21.76% compared to 2023).

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<sup>11</sup> The 2023 template includes corrections made by System Users as requested by auditors during the 12 months after the deadline (process is described at the end of this Chapter). The 2023 data include corrections of this kind requested by System Users until April 2025.



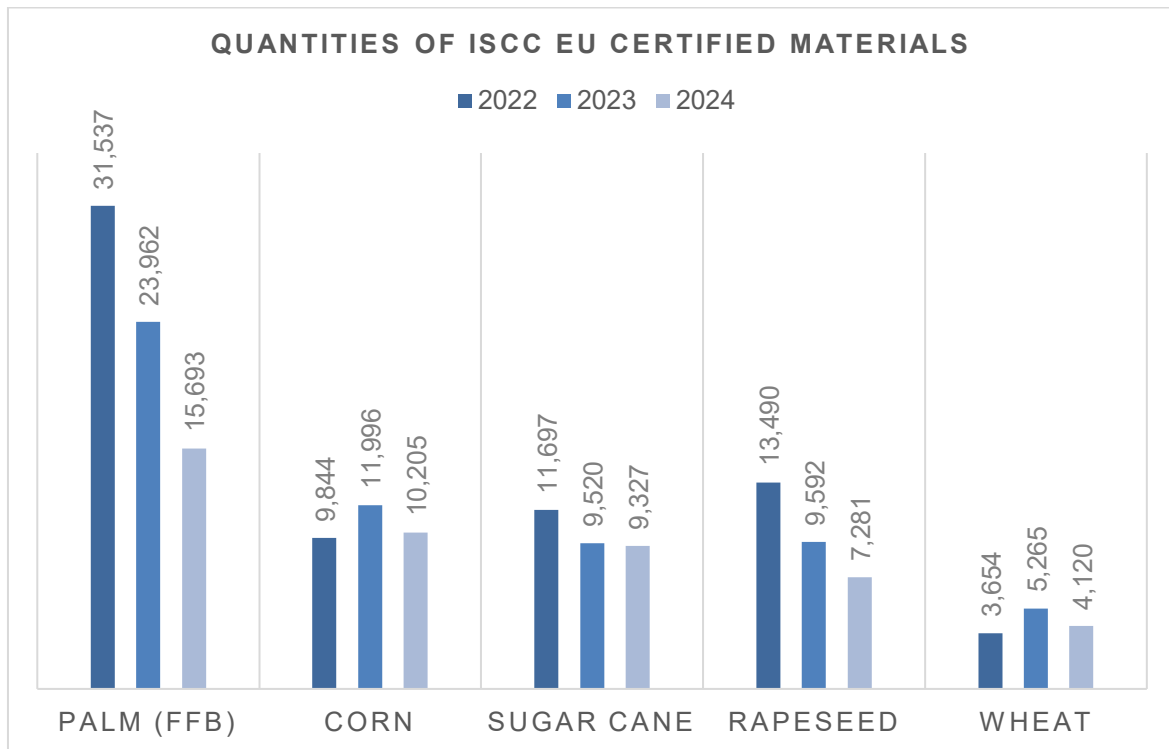


Figure 1: Quantities of top 5 agricultural raw materials certified under ISCC in 2022-2024 (in thousand mt)

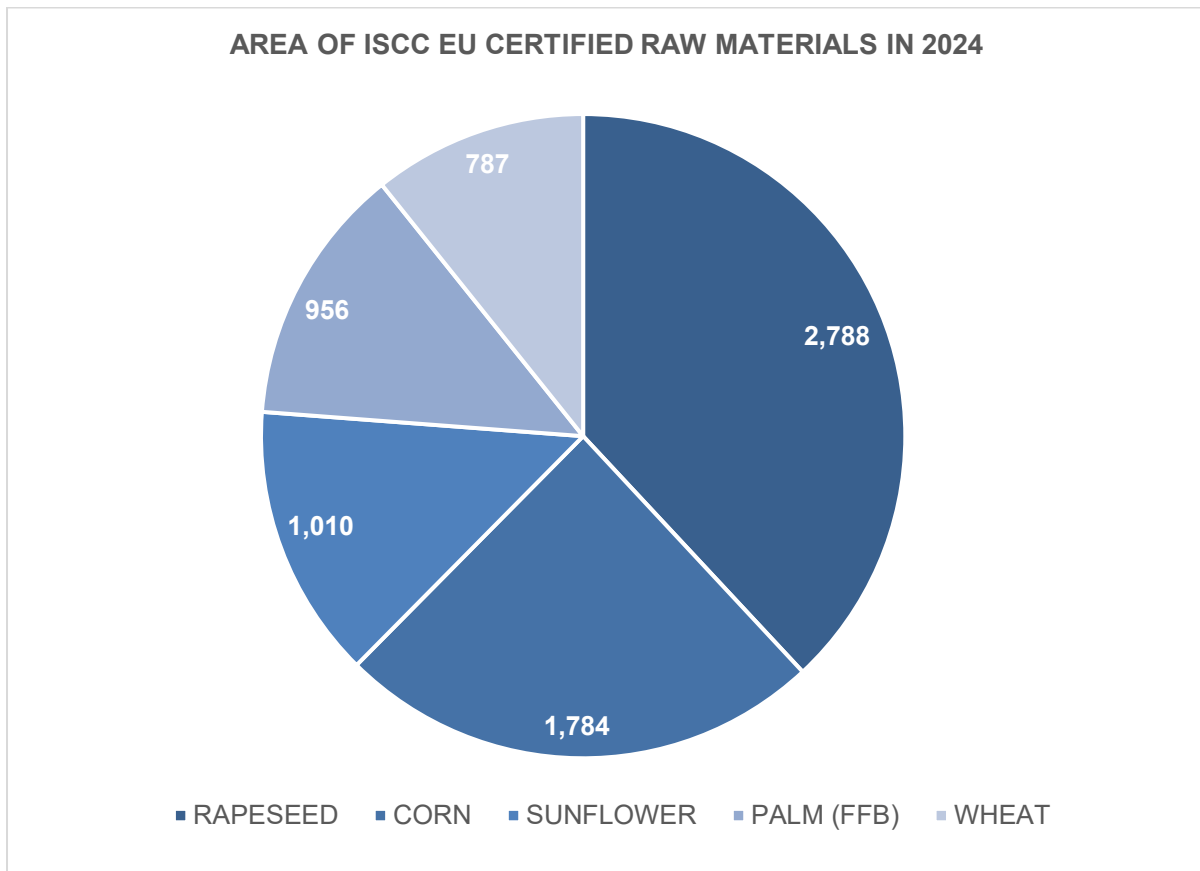


Figure 2: Cultivation area of Top 5 agricultural raw materials certified under ISCC in 2024 (in thousand hectares)

As can be seen in Figure 2, Rapeseed continues to be the agricultural raw material with the biggest cultivation area certified under ISCC, 2,788,125 ha in 2024, followed by the area of Corn (1,783,930 ha), Sunflower (1,010,343 ha), Oil palm fresh fruit bunches (FFB) (955,625 ha) and Wheat (786,569 ha). The certified cultivation area for crops was calculated by applying the most up-to-date yields published by FAO for the respective crop and country.<sup>12</sup>

Figure 3 shows the top 5 waste and residue raw materials certified under ISCC in 2022, 2023 and 2024. This list is led by Biomass fraction of industrial waste<sup>13</sup>, for which 4,917,086 mt were reported. Other important waste and residue materials under ISCC EU include the categories Animal manure and sewage sludge (4,713,042 mt; -41.75% compared to 2023), Used cooking oil (UCO) (4,073,899 mt; -9.58% compared to 2023), Other waste vegetable

<sup>12</sup> Retrieved from <http://www.fao.org/faostat/en/#data/QC>.

<sup>13</sup> The category "Biomass fraction of industrial waste" mainly includes spent bleaching earth, waste pressings (from the production of vegetable oils), waste/residues from the processing of alcohol, waste/residues from the processing of vegetable or animal oil, waste starch slurry and sugar beet residues.

or animal oils (1,893,462 mt; -28% compared to 2023) and Biomass fraction of wastes and residues from forestry and forest-based industries (1,772,735 mt; -26.09% compared to 2023). ISCC has taken to investigate the amounts and origin of such figures, especially for high-risk feedstocks such as Other waste vegetable or animal oils, Used cooking oil, Palm oil mill effluent and empty palm fruit bunches. More information on this analysis is described under section “Best practice measures” of this chapter, paragraph “*Plausibility checks of received data*”.

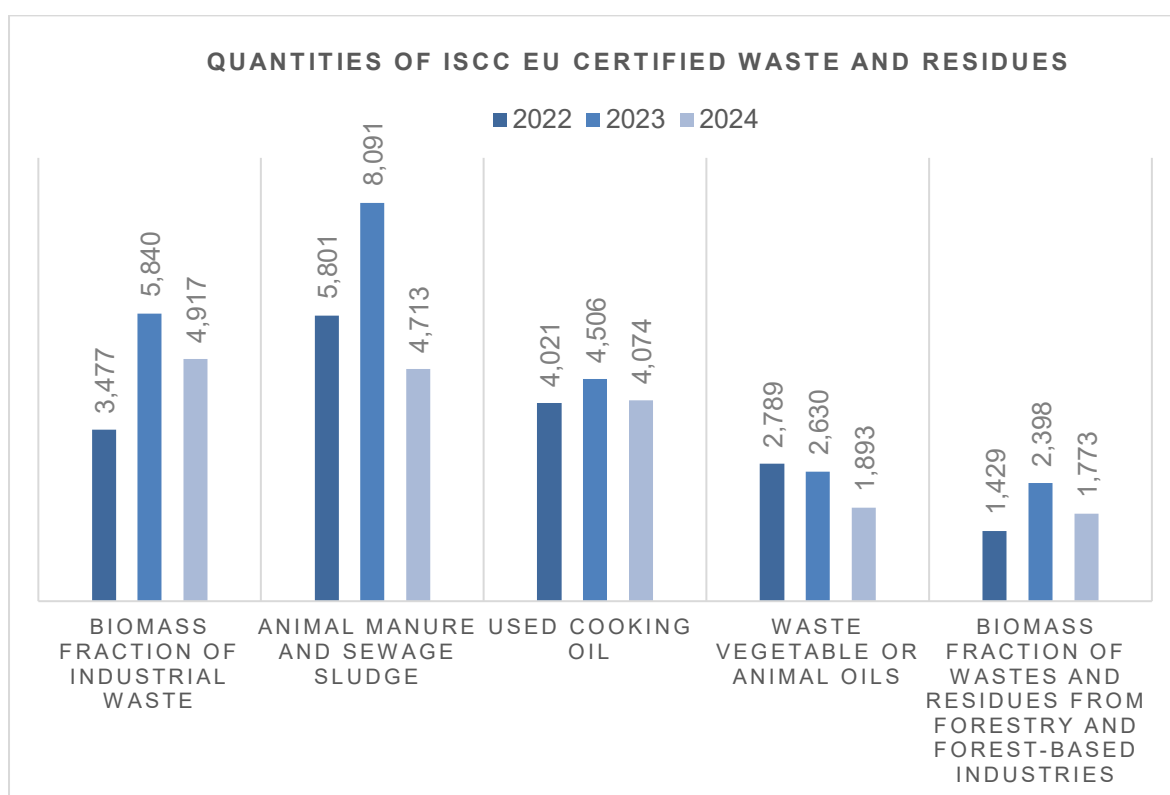


Figure 3: Quantities of top 5 waste and residue raw materials certified under ISCC in 2021-2023 (in thousand mt)

As can be seen in Figure 4, Biodiesel (with 6,233,508 mt) continues to be the most common type of final biofuel certified under ISCC EU in 2024, with a drop of -22.34% compared to 2023. This is followed by Bioethanol (3,547,823 mt; -3.83% compared to 2023) and hydrated vegetable oil (HVO) (2,827,675 mt; -30.64% compared to 2023). The category “Others” in this graph aggregates other categories of final fuels<sup>14</sup> in line with the official EC

<sup>14</sup> This category includes: Bio-ETBE, Bio-LNG, Bio-LPG, Bio-MTBE, Biobutane, Biobutanol, Biogasoline, Biomass fuel (solid), Bionaphtha, Biopropane, Biopropanol, Co-processed oil for the replacement of diesel/petrol/jet fuel produced from biomethane, Co-processed oil to be used for replacement of diesel, Co-processed oil to be used for replacement of jet fuel, Co-processed

reporting template. In the data template which ISCC provided to the EC for the 2024 data, these categories of final fuels are separated so as to reflect the individual market share per final fuels, except for “Refined oil” and “Renewable diesel” which are still aggregated as “Other”.

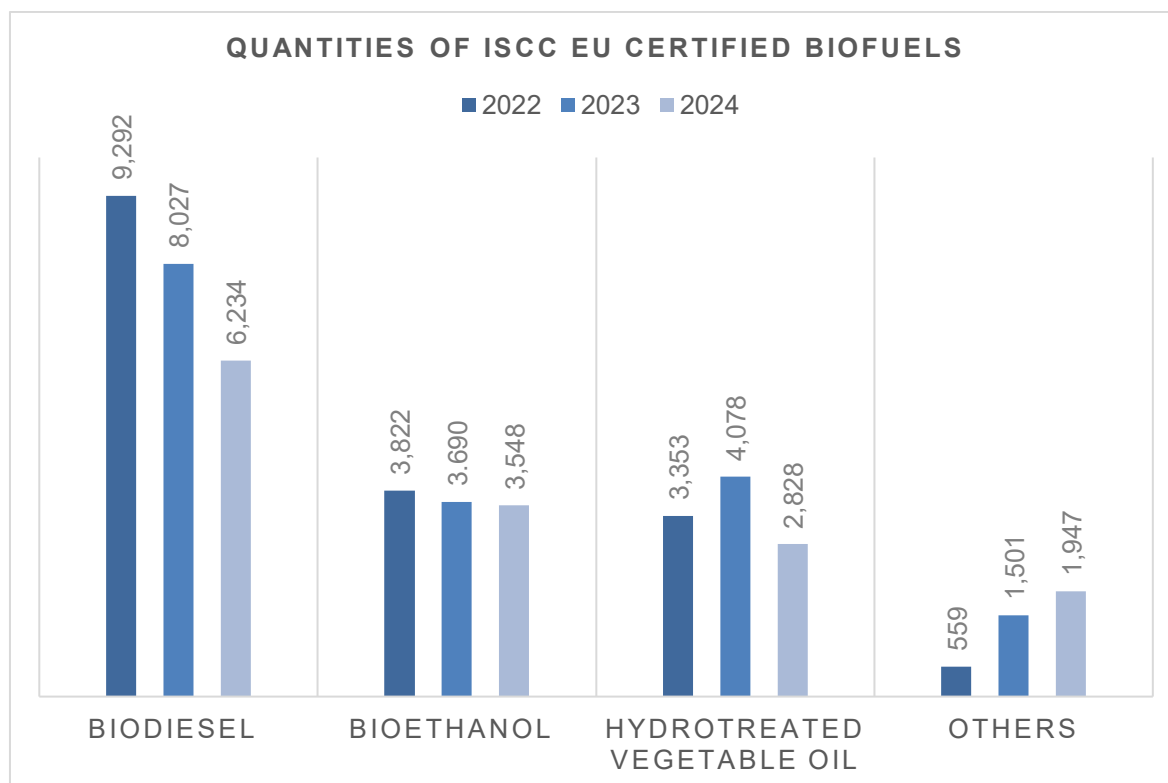


Figure 4: Types of final biofuels certified under ISCC in 2021-2023 (in thousand mt)

The amount of biomethane certified under ISCC dropped: 325,779,704 m<sup>3</sup> were certified under ISCC in 2024, which represents a decrease of 19.32% compared to the previous year.

### Process description of the Reporting data assessment

To fulfil its EU reporting obligation, ISCC collects the quantities from relevant companies that were certified under ISCC EU in the respective calendar year. Companies that do not produce a final biofuel/bioliquid/biomass fuel and companies only trading and/or storing

*oil to be used for replacement of liquefied petroleum gas, Co-processed oil to be used for replacement of marine fuel, Co-processed oil to be used for replacement of methanol, Co-processed oil to be used for replacement of naphtha, Co-processed oil to be used for replacement of petrol, Cooling, Electricity, Heat, HEFA, Hydrogen, Renewable diesel, Renewable dimethyl ether (rDME), TAEF (the part from renewable sources), TAME (the part from renewable sources).*

sustainable material are not subject to reporting. For this purpose, ISCC sends out personalized mailings to all concerned System Users. Those System Users must submit the data within 30 calendar days after the first mailing has been sent out by ISCC. Once the reported quantity has been processed by ISCC, the System User receives a confirmation email confirming that it has fulfilled the reporting obligation and listing the information received and stored by ISCC (i.e., type of product, type of raw material, country of origin, quantity). This confirmation email and the data that was submitted to ISCC shall be reviewed and verified by the independent auditor during the next certification audit.

Relevant System Users are obliged to provide the quantities of ISCC EU certified material truthfully and completely and submit the requested data to ISCC in due time as per ISCC EU System Document 102, Chapter 6 “Authorities, Reporting and Processes”. At the time when System Users are contacted for the annual reporting, ISCC restates that non-compliance with the EU Reporting requirements is a major non-conformity according to the system standard. In this case, the provisions specified in ISCC EU 102 “Governance”, chapter “Non-conformities and Sanctions” apply.

## **Best Practice measures**

### *1. Webpage and online form<sup>15</sup>*

The emails sent to obliged System Users include a link to an online web form where the relevant amounts shall be entered. ISCC continuously aims to improve every step of the data assessment to increase accuracy of the EU reporting data. The web form itself is continuously optimised to minimise potential mistyping and spelling errors (i.e, layout, readability, typos in quantities, etc.). On the webpage that accompanies the online form, System Users also find a specific FAQ section and guidelines to fill out the form, a downloadable overview of different supply chains detailing data reporting examples as well as the contact information of the ISCC EU reporting help desk. This section is also continuously updated based on learnings and feedback from System Users and CBs.

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<sup>15</sup> The web form is available at this link: <https://www.iscc-system.org/eu-reporting/>.

## 2. *Reminders to System Users*

After the first email communicating the deadline of 30 days to report, ISCC sends a friendly reminder to System Users when the deadline is approaching, and an overdue notice. Once the deadline expires, ISCC sends individualised emails to CBs asking for their support to reach System Users. In these emails, CBs receive all relevant information of the respective System Users to contact. As the CBs are in close and regular contact with their respective clients, the involvement of CBs in the data collection process has proven to be an effective way of reaching many of the companies obliged to report. ISCC continuously receives feedback from CBs on this procedure.

## 3. *Plausibility checks of received data*

As soon as the web form is filled out by the System User, ISCC receives an email with the information submitted. At this stage, the first internal plausibility checks take place:

- the ISCC database runs an automatised check that System Users report the type of products (feedstocks and/or final fuels) covered by their valid certificate for the relevant calendar year. If the information does not match, the System User is requested to review their submission;
- quantities above a set threshold identified for waste and residue feedstocks and biomass feedstocks are flagged. Imports of such quantities are on hold until the System User replies to ISCC's request to confirm or correct such quantities;
- the data received is compared with the data reported by the same System User in the previous reporting year (where applicable). Deviations above a certain increase threshold will only be imported after ISCC receives explicit confirmation or correction of the reported numbers from the System User.

Furthermore, ISCC performs plausibility checks of the reported figures by comparing the total amounts of feedstocks and fuels produced from those feedstocks against national potentials for biomass and waste and residues. ISCC runs these plausibility checks both on a company level, and on aggregate level by evaluating the quantities of feedstocks and fuels per country of origin of the raw material.

Quantities reported by System Users which ISCC has deemed implausible (e.g., POME oil from countries in Europe, or relevant waste and residues reported by scopes other than individual Points of Origin<sup>16</sup>) are not included in the excel template. In such cases, ISCC requests clarifications from the respective System User and Certification Body and assess the certification scope of the company. ISCC runs such plausibility checks based on market data available at the time of reporting, and continuously updates the basis for such analysis of fuels and high-risk feedstocks based on reports from the market and relevant stakeholders.

#### *4. Non-response from System Users*

The average response rate from System Users for the 2024 calendar year settled to 77% as of 11 April 2025 (similar to 76% as of 16 April 2024 for the 2023 reporting period).

ISCC identifies non-compliance with the EU reporting requirements as a major non-conformity (see ISCC EU 102 “Governance”) which shall be raised by the CB at the next audit of the System User. However, to support a reliable reporting process ISCC will contact System Users who failed to meet the deadline and their CBs to address the delay and determine appropriate next steps. Applicable sanctions in case on major non-conformities are described in Chapter 10.2.1 of ISCC EU 102 “Governance” (v4.1) and include suspension of validity of the ISCC certificate.

#### **Limitations to be taken into account for this data assessment:**

- The information provided is a self-disclosure by the System Users, and ISCC is not in the position to verify the correctness of the respective data at the time information is submitted, despite several plausibility checks during the import phase and at the stage of analysis of aggregate data.
- Due to the process described above, ISCC receives corrections to the reported data during the 12 months following the submission deadline. The EU reporting data can only be verified by independent auditors within 12 months after the System Users submits the information, namely at the next audit of the System User. If incorrect amounts were reported, the System User communicates the corrected amount to

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<sup>16</sup> As of 28 April 2023, all palm oil mills supplying liquid waste and residues and all refineries supplying waste and residue material must obtain an individual certificate as a Point of Origin under ISCC.



ISCC and ISCC updates the internal database accordingly. An update of the previous reporting year figures (2023) is therefore provided to the European Commission at the time of submission of this report.

- In some cases, data submitted to ISCC may potentially not be verified: e.g., in case no recertification audit takes place, or in case the company declares bankruptcy so that no responsible contact person can be identified.

## 7 Certification Bodies and Robustness of the Scheme

The following chapter defines ISCCs guidelines and requirements regarding the following points of Annex III to Implementing Regulation (EU) 2022/996:

*(e) overview of the activities carried out by the voluntary scheme in cooperation with the certification bodies in order to improve the overall certification process and the qualification and independence of auditors and relevant scheme bodies*

*(h) criteria for the recognition of certification bodies*

This chapter also gives an overview of the work of certification bodies and their auditors in the context of how the internal monitoring of the ISCC certification scheme is conducted, as provided by Annex III to Implementing Regulation (EU) 2022/996, lit. (i).

The requirements for CBs and auditors applicable in 2024 are included in the ISCC EU System Document 103 “Requirements for Certification Bodies and Auditors” (version 4.1). All CBs and auditors must fulfil the requirements therein to be able to offer certification services according to the ISCC system. With respect to the recognition of CBs in 2024, 10 of the 62 CBs that cooperated with ISCC were recognised by the German BLE, and 57 were accredited by other Accreditation Bodies (including one by the German DAkkS).

ISCC organizes regular meetings at least twice a year specifically convened for the representatives of CBs cooperating with ISCC for the ISCC EU scheme. Dedicated workshops may be organised on-site and focus on topics of relevance for the specific area and sector the CBs are involved in. In September 2024, ISCC organised a dedicated workshop for representatives of CBs conducting audits in China.

The aim of the CB feedback meetings is to exchange feedback and practical experiences regarding the daily application of ISCC and audit conduction, to identify and reduce potential

risks and to facilitate improvements of the system. The CB feedback meetings are a pillar of ISCC's multi-stakeholder approach and aim at implementation of best practices and at the continuous improvement of ISCC. In 2024, ISCC convened two feedback meetings with CBs specifically dedicated to the ISCC EU (and CORSIA) scheme. Topics presented by ISCC and discussed among participants inter alia include:

- Further development of the ISCC HUB, especially the process for CBs to manage certification process
- Supporting the continuous development of the Union Database
- GHG updates
- Rules for System Users with no activities under a specific scope in the previous certification period
- ISCC Stakeholder Working Groups on Waste and Residues, Mass Balance and further measures to improve certification in biofuel supply chains
- Certification of RFNBOs and RCFs
- Certification of forest biomass
- Limited / Reasonable Assurance under ISCC
- Risk assessment at ISCC audits
- 4-eyes mass balance check
- Certification of point of origins
- Increasing general risk level for w/r

In the event of non-compliant behaviour from a cooperating CB, its auditors or its representatives, ISCC may impose sanctions against the CB or the individuals responsible for the non-conformity. ISCC assesses the type and level of non-conformity and determines the level of sanction on a case-by-case basis. The categories of sanctions (Warning, Yellow Card, Red Card, and Contract Cancellation) and the respective procedures are described in ISCC System Document 102 (version 4.1), chapter "Non-conformities and Sanctions".

Regarding the non-conformities identified in the broader framework of the Integrity Programme, ISCC identified four auditors to suspend in 2024.

### **Independence of Auditors**

ISCC is dedicated to ensuring that audits are conducted with impartiality and independence. These are critical components in ISCC's efforts to facilitate reliable audit results that maintain the credibility of ISCC certification and standards towards System Users and the market.

As mentioned in chapter 2 of this report, ISCC requires auditors to be independent of the activities being audited. In version 4.1 of ISCC EU System Document 103 applicable as of January 2024, specified guidance was added on professional integrity of auditors and conflict of interest. This includes that auditors must notify the CB in advance in case of potential conflict of interest, and that the impartiality requirements shall be applied to all auditors and organs of CBs involved in the decision-making along the certification process.

In addition to this, CBs shall have procedures in place to ensure that the same auditor can only conduct audits of the same System User for up to three consecutive years. This criterion of rotation of the auditor aims to prevent a prolonged relationship between the auditor and the System Users, which could be a risk factor for the auditor's independence. The relevant audits that demonstrate compliance with these criteria are certification audits and, where appropriate, surveillance audits.

### **Best Practice: CB's activity on the ISCC HUB**

As illustrated in Chapter 2, on the HUB information about System Users and their registrations and certificates is made available to all relevant parties with the necessary permissions to edit according to their role (Applicant, CB, System Users). CBs can issue and update the certificate directly on the HUB, as well as upload the necessary documentation at the time of the audit and at any time when an update of the audit information is needed (e.g., addition of new material or scope to a certificate). In 2024, ISCC has integrated feedback from CBs to the functionalities of the HUB and continued to improve

the platform in order to streamline the certification process and to maintain a time-effective cooperation with the CBs with regard to certification activity.

### **Best Practice: Training Programme and valid ISCC Attestation**

ISCC offers an extensive training programme for auditors of cooperating CBs and to raise awareness among other relevant stakeholders. Long-standing trainings include the three-day ISCC Basic Training<sup>17</sup>, which is conducted regularly, covers all aspects of the ISCC system and is open to all stakeholders interested to know how the ISCC scheme works and which scopes and requirements apply. Actively participating in the ISCC Basic Training and its groupworks, passing the auditor test developed by the ISCC team, and holding a valid ISCC Basic Attestation is mandatory for ISCC auditors before they can conduct any ISCC audit.

ISCC also offers dedicated Greenhouse Gas (GHG) Emissions Trainings, which go in-depth on the GHG methodology laid down in the RED II. If a CB conducts audits and certifications that include the verification of individual GHG calculations, the CB must ensure that at least one GHG expert is working with the CB. This GHG expert must have participated in an ISCC GHG Training and hold a valid ISCC Attestation.

ISCC not only updates regularly existing trainings according to the relevant system and legislation updates, but also establishes new trainings where needed. For example, ISCC regularly conducts the ISCC Waste and Residues Training in order to increase the reliability and auditor competence in high-risk supply chains. The training is updated with the latest best practices and sector knowledge, especially based on the ISCC Working Group on Waste and Residues and the developed Guidance documents.

In 2024, ISCC conducted

- Three ISCC Basic Trainings
- Two Greenhouse Gas (GHG) Emissions Trainings
- Two Waste and Residues Trainings
- Three UDB Trainings
- Two RFNBOs Trainings.

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<sup>17</sup> As of January 2025, the ISCC Basic Training was replaced by the ISCC EU Training. As of the same date, auditors are required to renew their respective ISCC Attestation(s) every three years, instead of every five years.

In September of the same year, ISCC also conducted a Refresher Training for ISCC EU auditors in the China market. The training covered topics such as the preparation and review of documentation prior to the audit, correct application of rules on mass balance and GHG calculation, as well as additional guidance on the plausibility checks that auditors shall conduct on the type and quantity of specific waste and residue feedstock collected.

Cologne, 29 April 2025

