

ISCC – International Sustainability and Carbon Certification

Report to the European Commission for the Calendar Year 2019

According to Article 18 No. 6 of Directive 2009/28/EC
amended by Directive (EU) 2015/1513

Submitted on 30 April 2020



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1 Introduction

According to the Renewable Energy Directive (RED) all recognized voluntary certification schemes are obliged to annually report the amounts of sustainable material covered by the respective scheme in the previous calendar year to the European Commission (EC). The reporting provides information about the operation of the voluntary schemes and includes, inter alia, the amount of feedstocks (raw materials) and biofuels certified according to the voluntary scheme in the previous calendar year by country of origin and type of feedstock (raw material).

In 2011, ISCC had been among the first certification schemes recognized by the EC under the Renewable Energy Directive and by decision as of 09 August 2016, ISCC was among the first two schemes to be re-recognized by the EC. Thus, ISCC EU can be used to demonstrate compliance with the legal requirements of the Renewable Energy Directive 2009/28/EC amended through Directive (EU) 2015/1513 (RED) and the Fuel Quality Directive 2009/30/EC amended through Directive (EU) 2015/1513 (FQD).

ISCC is a globally leading certification system covering all elements of the supply chain and all kinds of bio-based feedstocks, waste and residues as well as recycling materials. Independent third-party certification ensures compliance with high ecological and social sustainability requirements, greenhouse gas emission savings and traceability throughout the supply chain. Since its start of operation in 2010, more than 25,000 ISCC certificates in more than 100 countries have been issued. The European biofuel market continues to represent the most important market for ISCC as the majority of valid ISCC certificates is issued under the ISCC EU standard.

All elements along the supply chain from agriculture or the point of origin of waste and residues down to the end user of the final product are covered. ISCC targets the:

- Reduction of greenhouse gas (GHG) emissions
- Production of biomass not on land with high biodiversity and high carbon stock
- Application of good agricultural practices and the protection of soil, water and air
- Respect of human, labour and land rights.

High requirements for traceability ensure that the physical way of the biomass can be traced throughout the entire supply chain. Furthermore, ISCC provides methodologies to calculate mass balances and to conduct and verify GHG calculations along the supply chain.

ISCC is a multi-stakeholder initiative governed by an association with 138 members (as of 30 April 2020). The members in the ISCC Association (ISCC e.V.) represent companies from agricultural production, sourcing, processing and trading of sustainable material, NGOs, science and research

institutes, industry associations, and other interested stakeholders. ISCC was developed through an open multi-stakeholder process involving around 250 international associations, corporations, research institutions and NGOs from Europe, the Americas and Southeast Asia.

The specific elements to be reported were communicated in a letter from the Commission to the voluntary schemes in September 2015 (Annex I). To fulfil the requirement that “it should be indicated clearly where in the report the issues outlined in Annex I are addressed”, ISCC has structured the individual chapters of this report according to elements (a) – (k) of Annex I. Best Practices according to “Art. 18 No. 6 (k) RED: Possibilities to facilitate or improve promotion of best practice” have been included in each chapter in order to avoid duplications.

For the calendar year 2019, ISCC collected the information for the requested market update (chapter 6), the amount of feedstock and biofuels certified by country of origin from System Users that were certified under ISCC EU in 2019. Chapter 6 outlines a detailed process description of the data gathering and provides information on annual comparisons of respective amounts.

2 ISCC Audits

The following chapter outlines compliance with *Art. 18 No. 6 (a) RED: The independence, modality and frequency of audits, both in relation to what is stated in those aspects in the scheme documentation, at the time the scheme concerned was approved by the Commission, and in relation to best industry practice.*

Modality and Frequency of Audits

System Users that register with ISCC and want to receive a certificate are subject to a certification audit during which a cooperating Certification Body (in the following referred to as CB) verifies compliance with the applicable ISCC requirements. ISCC audits have to be conducted annually and on-site at the location of the System User registered for certification. During such an audit the auditor of the respective CB must use audit procedures provided by ISCC to assess and verify compliance of the ISCC System User with the ISCC requirements. After a successful audit, the CB issues the ISCC certificate. All relevant elements of the supply chain must obtain a certificate in order to handle sustainable materials. The requirements for conducting audits are specified in ISCC EU System Document 204 “Audit Requirements and Risk Management” (version 3.0) and have not been amended since the last Report to the European Commission for the Calendar Year 2018 (as provided on 30 April 2019).

Independence

To ensure independence and to avoid conflicts of interest, ISCC requires external third-party certification audits. Certification audits are conducted by independent CBs that have a valid cooperation agreement with ISCC. Names and contact details of all Certification Bodies that cooperate with ISCC are published on the ISCC website. All ISCC auditors must be independent of the activity being audited, competent, and free from conflict of interest. It is not possible for CBs and auditors to become members of the ISCC Association (ISCC e.V.). CBs and auditors are subject to controls or “witness audits” that are conducted by the bodies responsible for the recognition or the accreditation of the CBs. These bodies are either governmental authorities (e.g. the German Federal Office for Agriculture and Food – BLE) or accreditation bodies (e.g. the American National Standards Institute – ANSI).

In addition to these controls or “witness audits”, CBs and auditors are subject to independent audits conducted by ISCC in the framework of the ISCC Integrity Program (“Integrity Assessments”), which is described in more detail in chapter 3. The Integrity Assessments take place in addition to the annual certification audits of the ISCC System Users conducted by the CBs and on top of the controls or “witness audits” conducted by the bodies responsible for the recognition or accreditation of the CBs. The amount of Integrity Audits carried out in the framework of the ISCC Integrity Program represents “presumably a higher control density compared to the “witness audits” conducted by accreditation bodies. This ensures highest integrity of the certification scheme and the claims made under the scheme. Therefore, the frequency of audits of CBs as well as of ISCC System Users goes far beyond best industry practices.

The individual requirements for CBs and auditors applicable under ISCC in 2019 are specified in detail in the ISCC System Document 103 “Requirements on Certification Bodies and Auditors” (version 3.0) and have not been amended since the last Report to the European Commission for the Calendar Year 2018. Further requirements on CBs and auditors are specified in chapter seven.

Industry Best Practice: Development of innovative technology tools

a) Audit Procedure System (APS)

ISCC continuously further develops its electronic tool – the Audit Procedure System (APS) – in order to further facilitate certification processes and data assessments. APS simplifies the audit preparation and contributes to a more efficient audit performance. APS provides more flexibility, allowing different auditors to work on the same client at the same time, e.g. in case the audit of the client requires sample audits of farms. The program is available for laptops and tablets running on Windows and Mac. The objective of APS is to display only the questions relevant for the particular

audit and to automatically generate reports ready to print. Therefore, a step-by-step process by answering the questions is implemented. This reduces the risk for mistakes and ensures that questions which are not relevant for the audit will not be displayed.

In 2019, ISCC provided an extensive update of its audit procedures with regard to structure, language and layout, making the use of APS ever more efficient. On top of that, ISCC has started to further explore the possibilities of the APS tool to gather data in order to use this information for monitoring and evaluation purposes as e.g. its Integrity Program and Impact Assessment.

b) Global Risk Assessment Services (GRAS)

ISCC invests on a continuous basis resources to ensure a credible, effective and cost-efficient certification process. With regard to that, reliable monitoring of the topic of land use change (LUC) stays at high importance to the credibility of the ISCC system. In order to verify that no illegitimate land use change took place, ISCC is using the innovative web-based remote sensing tool GRAS which provides comprehensive sustainability-related geo-referenced information on biodiversity, land use change, carbon stock and social indices. It allows its users to identify replanting activities, grassland conversion and cropping activities. It can be verified by using a simple to interpret greenness index called Enhanced Vegetation Index (EVI). Using EVI time series from 2000 until today, GRAS users can differentiate among the types of green cover, see the history of the land use, and most importantly detect the exact point in time of land use change. For producers, the use of GRAS is a secure and credible way to prepare for sustainability certification and to verifiably implement no-deforestation commitments. ISCC promotes the use of GRAS for auditors as part of their risk analysis, e.g. in order to determine the risk level of the System Users audit and also integrates detailed analyses GRAS tool in the framework of the Integrity Program to detect potential occurrence of land use change. The extensive GRAS reports provide an important tool for the Integrity Auditors and facilitate significantly the verification of ISCC's high sustainability requirements.

Industry Best Practice: Internal review

ISCC continues to internally review all audit documents submitted to ISCC as part of the risk management process. This includes an internal document check of the certificate, the Summary Audit Report (SAR) as well as the audit procedures and other necessary documents (e.g. warehouse, dependent collecting point and farm list) before the certificate and the SAR is published on the ISCC website. During the internal review ISCC also documents company-specific data such as GHG emission information that is evaluated with respect to plausibility. In case ISCC detects inconsistencies or mistakes in the certification and audit documentation, the CBs are contacted for clarification or correction of documents. ISCC also keeps track of recurring patterns when it comes

to inconsistent certification documents and uses these insights to continually improve the audit procedures and give guidance to CBs. This further facilitates consistent audits and goes beyond best industry practices. In line with the internal review of received audit documents goes the constant development of ISCCs APS tool, as ISCC uses learnings from the internal review and welcomes feedback from auditors to constantly improve the application.

3 Non-Compliance and Fraud Prevention

Chapter 3 summarizes ISCC's measures to fulfil the requirements of:

Art. 18 No. 6 (b) RED: The availability of, and experience and transparency in the application of, methods for identifying and dealing with non-compliance, with particular regard to dealing with situations or allegations of serious wrongdoing on the part of members of the scheme.

Art. 18 No. 6 (g) RED: The ease and effectiveness of implementing a system that tracks the proofs of conformity with the sustainability criteria that the scheme gives to its member(s), such a system intended to serve as a means of preventing fraudulent activity with a view, in particular, to the detection, treatment and follow-up of suspected fraud and other irregularities and where appropriate, number of cases of fraud or irregularities detected.

Non-conformity (non-compliance) means the non-fulfilment of an ISCC requirement. Generally, there can be supplements, corrections and replacements of documents, records, reports, protocols and other information and data showing compliance with the ISCC sustainability requirements and with the requirements on traceability, mass balance and GHG emissions. This can take place during an audit or subsequently. However, before a certificate can be issued, existing non-conformities must always be corrected. An exception takes place for farm and plantation audits where all major musts and 60% of the minor musts have to be fulfilled. All missing documents and proofs must be made available to the CB at the latest 40 days after the date on which the audit was conducted. Otherwise the issuance of a certificate is not possible, and compliance must be verified in an additional audit.

If non-conformities are detected during an ISCC audit which 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 case 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).

Methods for identifying non-conformities under ISCC include:

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

ISCC Integrity Program and Integrity Assessments

The ISCC Integrity Program aims to ensure a consistent, objective and reliable audit as well as certification process by all CBs cooperating with ISCC on a global basis and guarantees a 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 on-going assessment process. The ISCC Integrity Program is an integral part of the quality and risk management at ISCC and provides valuable feedback to ISCC regarding the implementation of the standard and its verification. Therefore, it is an essential part of the continuous improvement process of the ISCC system and covers basically on-site assessments, desk verifications, and different kinds stakeholder involvement as measures apart from the above mentioned internal review.

ISCC encourages its stakeholders and third parties to raise complaints against ISCC certificate holders or CBs cooperating with ISCC in case of 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 "Governance" (version 3.0), chapter 9 "Conflict Resolution". The document further outlines the ISCC procedure of dealing with received complaints in detail in chapter 9.2 "Conflict Resolution Process".

In 2019, ISCC furthermore developed a web complaint form on its website. The new complaint form intends to increase the efficiency of dealing with complaints as the complainant can in this way provide as much information as possible in a structured way (i.e. directly stating references to ISCC requirements), thus facilitating ISCC to evaluate the case. All information received is treated with utmost confidentiality by ISCC, and the complainant may stay anonymous during the process. If sufficient evidence of a potential non-compliance has been provided ISCC will further investigate on the case by conducting the above stated measures. All complaints provided to ISCC will be dealt with in timely manner. In case the received information is too unspecific, a follow-up ISCC will be conducted asking the complainant to provide further information including for instance relevant

documentation. In case no sufficient evidence can ultimately be provided, ISCC will close the complaint by providing a respective response to the complainant. ISCC does also not investigate further on complaints that relate to other than ISCC requirements and closes those with an explanation to the complainant. In 2019, ISCC received 35 complaints of which eleven resulted in on-site Integrity audits. The majority of complaints is related to the area of traceability such as concerns of waste/residue material declaration.

On-site Integrity Assessments can be conducted at the sites of System Users certified by the CB (customer audit) or, in exceptional cases, at the CB's head office (office audit). In general, ISCC on-site Integrity Assessments are planned randomly or risk-based. In 2019, ISCC increased the factor of risk as part of the annual planning in this way putting special emphasis on assessments based on e.g. market developments, complaints received via phone/mail/letter indicating a potential non-conformity or fraud of System participants. 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 at ISCC System Users are full audits of all ISCC requirements or they can have a specific focus (e.g. GHG or traceability concerns). When ISCC schedules an Integrity Assessment, the participation of the System Users is mandatory. Participation of the CB in customer audits scheduled by ISCC is not mandatory, but highly recommended. The result of an Integrity Assessment is an Integrity Report in which also the performance of the auditor and the CB is evaluated, and points of improvement and/or non-conformities are identified based on the findings of the audit. The CB is obliged to allow for and to participate in office audits scheduled by ISCC. ISCC is entitled to forward the Integrity Report to the competent public national authority or accreditation body responsible for recognition or accreditation of the CB, especially in case of serious non-conformities of the CB or its auditors.

In 2019, with 66 on-site Integrity Assessments more than the square root of all ISCC System Users were evaluated during independent Integrity Assessments conducted by ISCC. 17 out of 30 active CBs (in 2018) were controlled during independent Integrity Assessments conducted by ISCC while ISCC conducted also one CB office Integrity Assessment. Given the stronger focus on risk assessments not all cooperating CBs were evaluated in 2019. Some CBs also either had not issued any certificates at all during the period of interest or had issued only a marginal number of certificates. The ISCC Integrity Programme also aims to reflect the geographical distribution of ISCC certified companies, meaning that in 2019 66% of Integrity Assessments were conducted in Europe, 23% in Asia, and eleven percent in Latin America. 75% of on-site Integrity Audits were conducted at System Users who handle waste and residue materials. This is because most of the complaints received relate to respective supply chains indicating specific risks of fraud for those types of materials. In

46% of Integrity Audits conducted in waste and residue-supply chains non-conformities with ISCC requirements were found.

During 2019, ISCC has made an effort to increasingly involve CBs in the framework of the Integrity Program. This allows for the handling of more complaints. Inclusion of CBs can take place via mandatory on-site surveillance audits or, in some cases, desk evaluations have been integrated in the ISCC Integrity procedures. Desk audits can include internal GHG calculation verifications realized by ISCC and/or specific mailings to CBs where ISCC is requesting verification and confirmation from CBs regarding correctness of calculations or specific calculation elements.

Desk verifications have also been conducted by ISCC particularly in the case of verifying GHG calculations, as ISCC has identified a growth in actual GHG emission calculations of certified System Users based on an internal data bank evaluation. Similarly, ISCC increasingly receives complaints and questions from market participants with regard to the increasing complexity of the GHG calculation methodology. This also includes information from authorities (e.g. quarterly GHG data from national authority (BLE), bilateral clarification requests, European Commission and is also contacted by national authorities asking for clarification of unusual low GHG values that have been forwarded into the market. With respect to that, also in 2019, ISCC sent out a clarification to CBs with respect to the topic of negative values for “emissions from carbon stock changes from land-use change (el)”, where el is part of the GHG calculation formula of the Renewable Energy Directive (RED) (2009/28/EC) amended by Directive (2015/1513). In this mailing, ISCC requested all certification bodies to check all audits they have performed during the last 12 months whether they include LUC calculations. For those cases where LUC took place and respective savings due to LUC were claimed, ISCC asked the certification bodies to verify the calculation and the land categories chosen again. If non-conformities with ISCC requirements were detected, all System Users that have forwarded GHG emission which violate the ISCC requirements need to be reported to ISCC. Furthermore, the respective GHG emission calculations have to be corrected immediately and in cases where a correction was necessary, no Sustainability Declarations were allowed to be issued by the System User until the CB had verified and confirmed the corrected GHG emission values. As ISCC communicated to further monitor compliance with the GHG requirements in the framework of the ISCC Integrity Program including to potentially impose significant sanctions as outlined in ISCC System Document 102 “Governance”, it was decided to put a special focus in the framework of the Integrity Program on companies conducting individual calculations by implementing additional GHG desk audits.

ISCC EU System Document 102 “Governance (version 3.0), chapter 10 “Non-conformity and sanctions”, describes the consequences in case non-compliance of System Users is detected during audits conducted by the CB or during Integrity Assessments conducted by ISCC. The ISCC Terms

of Use allow for setting up a 60-month ban for re-registration and recertification if the System User does not respond at all to an Integrity Assessment invitation or does not allow for the Integrity Assessment to be conducted as this is considered a “non-cooperation” in the framework of the ISCC Integrity Program.

Non-conformities with ISCC requirements have been found in about half (49%) of Integrity Assessments. Of those non-conformities, about 53% were minor non-conformities and 35% major non-conformities. Six critical non-conformities were detected. Non-conformities are critical if they are intentional, in particular non-conformities with the intent to defraud. In 2019, 66% of detected NCs were found in the area of traceability and mass balancing, 24% relating to GHG emissions, six percent to the management system and documentation, two percent to basic data and another two percent could be accounted to concern sustainability criteria.

Sanctions of the Integrity Program showed the following results: In 2019, 24 System Users were suspended from certification and 23 ISCC EU certificates were withdrawn due to serious non-conformities with the ISCC requirements. Withdrawn certificates as well as suspended System Users are published transparently on the ISCC website. Since 2019, ISCC has set up a new mailing list to notify stakeholder immediately in case a certificate is withdrawn and a company is suspended from the ISCC scheme (temporarily). Interested parties can subscribe in the respective section on the ISCC website when they would like to receive those information. This is also used as a measure to avoid certification “scheme hopping” as other voluntary schemes are by this in the position to access publicly available information of System Users that did not comply with ISCC requirements and therefore have been excluded (for a certain period of time) from the ISCC scheme.

Additionally, in 2019 ISCC received information about 12 certificates which 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. Fake certificates are also published transparently on the ISCC website in a specific section.

In addition to the evaluation of the individual Integrity Assessments, ISCC conducts an annual in-depth analysis of the Integrity Program to detect focus areas of non-conformities. This 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 and mailings as well as a measure for improvement for standard documents, updates in audit procedures or established documents as well as the development of new documents.

As a further tool for fraud prevention, ISCC monitors all information received beginning with the registration form and compares it automatically 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 avoid the circumvention of suspension periods by setting up new companies. In case obvious connections to companies that have been e.g. suspended from the ISCC scheme are identified, ISCC conducts an investigation and the (new) registration may not be accepted (i.e. same address and/or same contact person).

Best Practice: Strengthening the verification of ISCC requirements based on Multi-Stakeholder solutions

In 2018, ISCC founded the ISCC Technical Stakeholder Committee (TC) “Waste, Residues and Advanced Low Carbon Fuels”. The TC supports the constructive dialogue on the sustainability certification of waste and residue-based and advanced low carbon fuels. As part of the TC, a working group was established with the goal to develop specific suggestions on how the ISCC certification for waste and residues can be further improved and made even more secure. In that course, the following requirements were developed by this working group and came into effect on 1 January 2020:

- Collecting points shall submit the list of all points of origin (PoO) that have signed the ISCC Self-Declaration to the auditor prior to the audit of the collecting point. The auditor shall verify the existence of a sample of all listed PoOs, which should comprise at least the square root of the total amount rounded up to the full number.
- All system users are obliged to submit the mass balance to their certification body prior to the audit, so that the auditor can get a detailed understanding of the mass balance beforehand. During the on-site audit, the auditor must verify the documentation and evidence supporting the mass balance calculation.
- Individual GHG calculations must be submitted to ISCC by the certification body together with the certification documents. This shall facilitate a prompt investigation by ISCC in case of alleged non-compliance of actual GHG emission values.
- An additional surveillance audit must be conducted six months after the initial certification of any system user in a high-risk supply chain. This applies to economic operators that are collecting, processing, storing or trading materials which are or may be eligible for extra incentives in individual EU Member States, such as waste and residues or waste and residue-based products. Additionally, for economic operators handling both, waste and residues and virgin material, another surveillance audit shall be conducted three months after the initial certification.
- Auditors of waste and residue supply chains must successfully complete the newly developed ISCC Waste & Residues Training until 31 December 2020 to be eligible for the certification of system users according to the ISCC EU Waste & Residues certification process. This

training aims to raise the auditors' awareness for risks and challenges in waste and residues supply chains, how to tackle those challenges, and to convey profound knowledge about additional and specific requirements for the ISCC certification of such materials.

Best Practice: The Trace Your Claim database to improve traceability in waste and residue-supply chains

Furthermore, ISCC has commenced a pilot project in November 2019 to test the Trace Your Claim (TYC) database. The objective of the pilot test was to identify if TYC meets industry requirements for a traceability database that covers the entire supply chain for waste and residues. The participants did not only test the core functions of TYC, but also provided valuable feedback on additional functions which may facilitate the daily use of the TYC database in the future. A further goal was to provide insights into a solution for managing fraud resistant and fully traceable supply chains.

The TYC pilot focused on the supply of used cooking oil (commonly known as 'UCO') and UCO derived biofuels. 13 active users divided into five supply chains, including collecting points, trading companies and the manufacturing industry, took part in the pilot project and tested the functionality of TYC in a real-life environment. All of them are certified to one of the voluntary schemes recognised by the European Commission to demonstrate compliance with the EU's sustainability criteria for biofuels set out in the RED and FQD.

As part of the next steps, TYC will develop a specification which will address the feedback of the pilot participants regarding the facilitation of a better and more intuitive layout. TYC will also conduct further independent stress tests on data security and stability. As users requested the independence of ownership and administration of TYC, one of the important future tasks will be to work on implementation options such as a steering committee representing the relevant stakeholders (industry participants, regulators, voluntary schemes) for decision-making. Next steps will also include further communication with relevant regulators and voluntary schemes as recognised by the European Commission.

4 Transparency

Chapter 4 exposes ISCC's effort to comply with *Art. 18 No. 6 (c) RED: Transparency, particularly in relation to the accessibility of the scheme, the availability of translations in the applicable languages of the countries and regions from which raw materials originate, the accessibility of a list of certified operators and relevant certificates, and the accessibility of auditor reports.*

Transparent provision of information is a precondition for ISCC to offer a high-level sustainability certification system that is feasible, secure and credible. ISCC publishes relevant information about the ISCC system freely accessible on the ISCC website (www.iscc-system.org).

In 2019, the publicly available and accessible information about the scheme included:

- The ISCC system documents, the ISCC Terms of Use, and the ISCC fee structure, in the latest applicable version
- A searchable database of System Users (operators) certified under ISCC including the following information:
 - Number of the certificate
 - 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.)
 - Information on (input and output) materials/products
 - Validity period of the certificate
 - Name of the CB that has 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, expired, withdrawn)
 - Summary Audit Report
- Information on certificates that have been provided to ISCC which were identified as fake
- ISCC System Users that are excluded from ISCC certification due to severe non-conformity with ISCC requirements including the time period of the suspension
- Instructions for System Users how to participate in the system
- 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)
- A list of all Certification Bodies cooperating with ISCC, including contact details
- 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, conferences organized by ISCC, and other events where ISCC is represented or makes a contribution
- Complaint form
- Public Summary Audit Report (SAR)
 - Chain of Custody Option
 - Name of lead auditor
 - Information on risk assessment and sampling
- Self-assessment / self-declaration documents in 31 languages to the ISCC System Users covering all regions where ISCC is applied
- Specific system documents and procedures in additional languages (e.g. Spanish, French and Bahasa). Further translations of system documents or procedures can be provided by ISCC upon request.
- Under ISCC the proof of conformity for a delivery of sustainable material is a so-called “sustainability declaration” (SD) or, in case of final biofuels, a so-called “Proof of Sustainability” (PoS). To facilitate the implementation throughout the supply chain, ISCC provides templates for both types of documents which are available in the client section of the ISCC website. The use of the templates is voluntary, and System Users can set up their individual documents as long as compliance with the requirements for sustainability declarations is established.
- A downloadable tool that helps farmers and auditors to identify hazardous chemicals and pesticides and check if they are banned in specific countries.
- ISCC informs its System Users regarding relevant changes of the certification standard via ISCC System Updates on a regular base (available in English and German). Relevant updates include i.e. changes in requirements, amendments of system documents and audit procedures, new templates.
- Information on upcoming trainings, events and other communication measures such as articles or press releases are 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, for the latter every market participant interested in the ISCC certification scheme can subscribe via the ISCC webpage. In 2019, six System Updates have been sent out to System Users and CBs as well as 24 ISCC Newsletters (including specified event mailings).

Best Practice: Impact Report

In June 2019, ISCC also published its first Impact Report. This report is an important milestone of ISCC's development and a contribution to the rising questions among stakeholders regarding the effectiveness of Sustainability Certification Schemes (SCS). Measuring ISCC's impact took a profound data assessment and an in-depth stakeholder dialogue. The result is a detailed report filled with a comprehensive overview of ISCC's work, roles and limitations of sustainability certification and an approximation to estimate the scheme's actual impact. Besides giving an overview on numbers and statistics showing the global outreach of ISCC as a certification standard, the report also presents the Theory of Change as well as the Monitoring and Evaluation System that ISCC has developed and is committed to. It should be noted that analysing the impact of a sustainability scheme can get quite challenging in a complex environment, where many external factors influence success or failure of a certain measure. Depending on the criteria, clear links between the implementation and outcome of those measures are not always evident. ISCC's intention was to establish an important foundation and the evaluation of the available data resulted in key lessons learnt presented at the end of the report. The ISCC Impact Report 2018 can be found here: <https://www.iscc-system.org/about/impact-report-2018/>

5 Stakeholder Involvement

This chapter details ISCC's implemented measures regarding *Art. 18 No. 6 (d) RED: 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*

ISCC is a multi-stakeholder initiative governed by the ISCC Association (ISCC e.V.). The ISCC Association is the legally registered body responsible for guiding the strategic decisions taken by ISCC and for unifying and representing ISCC's stakeholders. The ISCC Association guarantees adherence with the multi-stakeholder process. Stakeholders of ISCC are individuals or groups that have an interest in any ISCC decision or activity. Stakeholders of ISCC include all types of companies from all sectors and from across the entire supply chain that ISCC is active in, Non-Governmental Organisations (NGOs), scientific institutions, research and other organisations, representatives from the public sector or individuals who are involved with ISCC and who support its goals. Natural or legal persons may become members of the ISCC Association if they share ISCC's goals and mission. Members can participate in the organisation and have a voting right. 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 represents the three different stakeholder groups participating in ISCC: Biomass Producers and Processors; Trade, Logistics and other System Users; NGOs, Social Sector, Science and Research, Public Sector. The ISCC Board consists of two representatives of each stakeholder group ensuring equal representation of interests. The ISCC Board may initiate and establish Stakeholder Committees to support ISCC in the handling of specific topics and to facilitate the regional stakeholder dialogue. Hand in hand with the expansion of the ISCC certification, the ISCC association is growing as well. In the founding year 2010, the association counted 20 members, which has since increased more than six-fold, counting 128 members as of 31 December 2019. The members come from 31 countries, approximately 66% from Europe, 19% from the American Continent and 15% from Asia and Oceania . In 2019, 74% of the members represented the private sector, 21% worked for governmental and non-governmental organisations as well as Research & Development. The remaining 5% of the members were individuals.

Stakeholders of ISCC have the option to engage with ISCC either by becoming members in the ISCC Association, by participating in Stakeholder Committees, the regional stakeholder dialogue, and Working Groups, or by giving feedback to the system through Public Consultation, or directly 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. Feedback received from stakeholders results in a continuous improvement of ISCC documents such as system documents, audit procedures, material lists, and other ISCC documents and certification tools.

Stakeholder Committees are a valuable tool to engage with stakeholders from specific regions or with stakeholders interested in specific technical questions. In 2019, there were Regional Stakeholder Committees for North America, South America, Southeast Asia, and Europe, as well as a Technical Stakeholder Committee focusing on solid biomass and since 2018 a Technical Committee dealing with “Waste, Residues and Advanced Low Carbon Fuels”. The latter was established to support the constructive dialogue on the sustainability certification of waste and residues-based and advanced low carbon fuels and focuses on low iLUC fuels, crop, forestry and processing residues, wastes, recycled carbon fuels and renewable fuels of non-biological origin in particular. Members of the ISCC Association, ISCC System Users, CBs cooperating with ISCC, 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. The participants of a Working Group should have fundamental experience and expertise in the relevant topic being dealt with by the Working Group in order to support an effective and efficient working procedure.

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 application of the ISCC system to regional or technical specifics and risks or to individual markets
- Support of CBs with information about local or regional conditions, requirements and risks
- Support of ISCC in the procedure of 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
- Mediation of local or regional conflicts

In 2019, ISCC organized six ISCC Stakeholder Committees meetings and conferences stated below for interested parties counting 875 participants in total. This represents an increase in the number of participants of about 35% compared to the previous year. 625 people attended the regional stakeholder committees and about 250 visited the annual ISCC Global Sustainability Conference.

- 14 February, Brussels, Belgium, 9th ISCC Global Sustainability Conference and ISCC e.V. General Assembly
- 19 February, Bogotá, Colombia, ISCC Regional Stakeholder Meeting Latin America
- 21 May, Berlin, Germany, ISCC Regional Stakeholder Meeting Europe
- 02 July, Shanghai, China, ISCC Technical Stakeholder Meeting “Waste, Residues and Advanced Low Carbon Fuels”
- 24 October, Jakarta, Indonesia, ISCC Regional Stakeholder Meeting Southeast Asia
- 19 November, Las Vegas, USA, ISCC Regional Stakeholder Meeting North America

Additionally, as a further tool to increase stakeholder awareness of the ISCC certification scheme and contribute to the dialogue on diverse market developments, ISCC gave talks at 20 conferences in 2019, among others at the Biomass Trade Summit Europe in Amsterdam, at the 8th European Biofuels Seminar in Brussels, and the FAO Regional Stakeholder Dialogue in Budapest.

Furthermore, ISCC organizes regular meetings specifically convened for the representatives of CBs cooperating with ISCC. The aim of those meetings is to exchange feedback and practical experiences in relation to the daily application of ISCC, to discuss best practices, to identify and reduce potential risks and to facilitate improvements of the system. In this way CBs are included in the multi-stakeholder approach of ISCC and can support the implementation of best practices and the continuous improvement of ISCC. In calendar year 2019, ISCC convened two meetings with

CBs, counting around 30 CB representatives per meeting. Furthermore, the CBs provide once a year an evaluation report regarding important non-conformities, corrective actions and risks which have been detected during the audits and inspections of the previous year. These evaluations are taken into account for the continuous improvement of ISCC.

ISCC is partner of several initiatives and is continuously involved in different projects focussing e.g. on biodiversity, food security, identification of no-go areas or on the certification of smallholder farmers in Indonesia to raise awareness among stakeholders and to 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. Furthermore, ISCC is an ISEAL subscriber and as such 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, different industry initiatives in the area of sustainable aviation fuels (CORSIA, ICAO, aireg), the Tropical Forest Alliance, Donau Soja, the German Initiative on Sustainable Cocoa and the Forum for Sustainable Palm Oil.

Best Practice: ISCC Smallholder Certification Programme

Currently, the majority of the world’s farms are managed by Independent Smallholders (ISH). Altogether those small farms operate about one tenth of the world’s agricultural land. Regarding the controversial oil palm cultivation, small farms even account for an estimated 40% of the total acreage. An investment in family-run agriculture provides an opportunity to enhance rural development; however, small-scale farming can also lead to deforestation, biodiversity loss and social issues due to a lack of knowledge and financial resources. ISCC aims to mitigate sustainability and deforestation risks through capacity building, GAP training and improved access to capital. To achieve these outcomes, ISCC develops on a continuous base innovative approaches and provides valuable tools and trainings that enable a more effective but less costly certification process, making smallholder certification possible. Besides relevant documents in Bahasa, ISCC, in cooperation with several partners, has created a comprehensive ISH online training in the framework of the ISCC Smallholder Academy. The training is open for all interested parties and can be conducted from any location at any time. One further important tool is the ISH Field App, which has been developed by GRAS and which supports feasible and credible smallholder certification processes by enabling the efficient management, analysis, and visualization of smallholder data. For instance, it allows to

capture the field's polygons directly onsite and subsequently upload the collected outlines to the GRAS Tool. In the tool, the uploaded data can be visualized and managed and the compliance with ISCC Principle 1 can automatically be verified for each individual field.

In 2019, another 12 auditors and market participants successfully completed the training, so that in total almost 60 persons had participated in this specific course. Furthermore, after the "First ISCC Independent Smallholder Certificate" had been ceremonially handed over to the certificate holders in 2018, a second Central Office for Independent Smallholders was certified in 2019.

6 Market Update

The market update summarizes information on *Art. 18 No. 6 (f) RED: Market updates of the scheme, the amount of feedstocks and biofuels certified, by country of origin and type, the number of participants.*

The total number of ISCC EU certified System Users (participants) in the calendar year 2019 was 3611. The total number of ISCC EU certificates issued in the calendar year 2019 was 3738. The number differs as the first number relates to the amount of companies that held a valid certificate in 2019 (including certificates that have been issued in 2018 and were valid in 2019) while the latter states how many ISCC EU certificates have been newly issued between 1 January 2019 and 31 December 2019.

In 2019, ISCC System Users were located in 104 countries and ranged from farms and plantations, and First Gathering Points (FGPs) for agricultural materials to Points of Origin (PoO) and Collecting Points (CP) for waste and residue feedstocks to different kinds of processing units (i.a. biodiesel, bioethanol and biogas plants) as well as diverse set-ups for trading and logistic activities (traders, warehouses, logistic centers). The largest number of ISCC EU certificates in 2019 have been issued in Spain (9%), followed by Indonesia (7%) and Hungary (7%). This represents a very similar distribution as compared to 2018. Most common scopes are traders (60%), CPs (35%), the diverse kinds of processing plants (32%) and FGPS (31%). As ISCC certificates can have multiple scopes, the numbers do not sum up to 100%.

For the amounts of 2019, the final response rate dated on 30 April 2020 was 87,9% and the collected data is presented in the attached template (Excel spread sheet), including the amounts of feedstocks (raw materials) and biofuels certified under ISCC EU in the calendar year 2019 by country of origin and type as reported by the ISCC System Users.

In total 81,686,887 metric tonnes of raw material as well as 15,515,338 metric tonnes of final biofuels (excluding gaseous biofuels) were reported to ISCC in this framework. This reflects a change of +12,38% for raw materials and +11,7% for biofuels when compared to the values of 2018.

Figure 1 depicts the Top 5 agricultural raw materials that were certified under ISCC in the period 2017-2019. Palm fresh fruit bunches (FFB) continues to be the most common agricultural raw material, with 30,361,001 mt reported (+ 3,57% on 2018). This is followed by corn (11,951,961 mt; +13,37% on 2018), rapeseed (11,399,163 mt; +11,68% on 2018), sugar cane (8,860,241 mt; +8,19% on 2018) and wheat (3,075,566 mt; -3,2% on 2018).

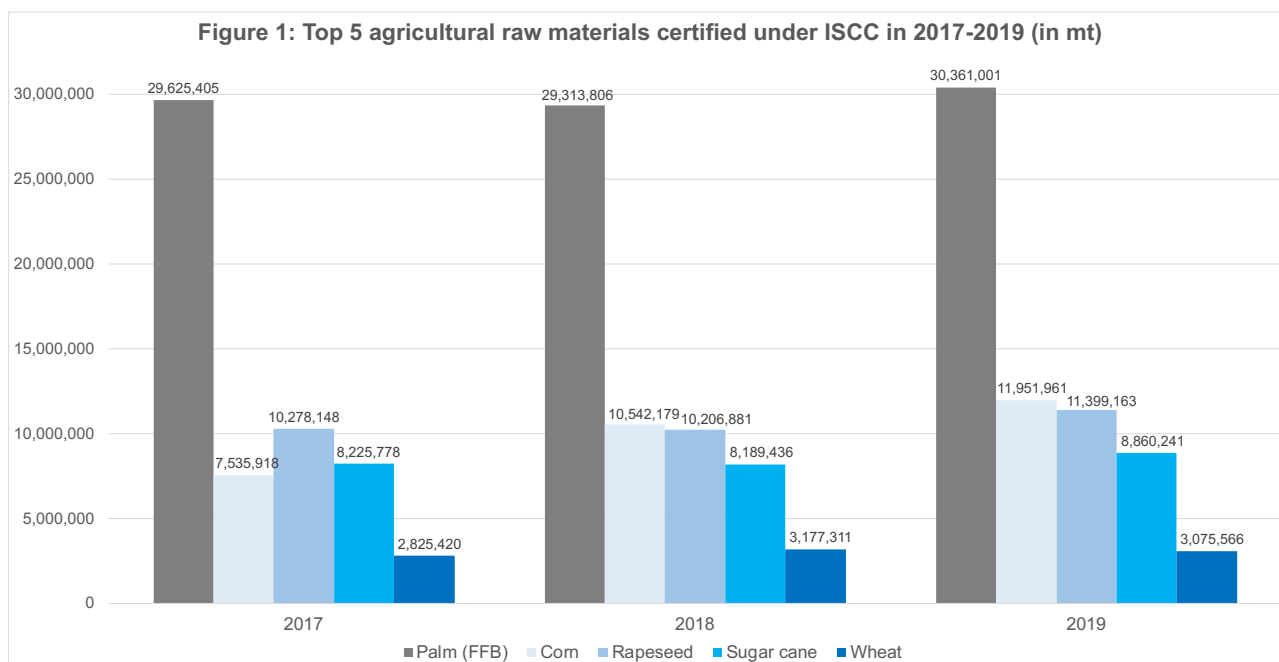


Figure 1: Top 5 agricultural raw materials certified under ISCC in 2017-2019 (in mt)

As can be seen in Figure 2, rapeseed continues to be the agricultural raw material with the biggest cultivation area certified under ISCC, attaining 5,287,954 ha in 2019 (+11,41% on 2018), followed by palm fresh fruit bunches (1,719,780 ha; +2,2% on 2018) and corn (1,472,846 ha; +11,86% on 2018). The certified cultivation area for crops was calculated by applying yields published by FAO for the respective crop and country for the year 2018 (retrieved on 21.03.2019 at <http://www.fao.org/faostat/en/#data/QC>), as 2019 values were not yet available.

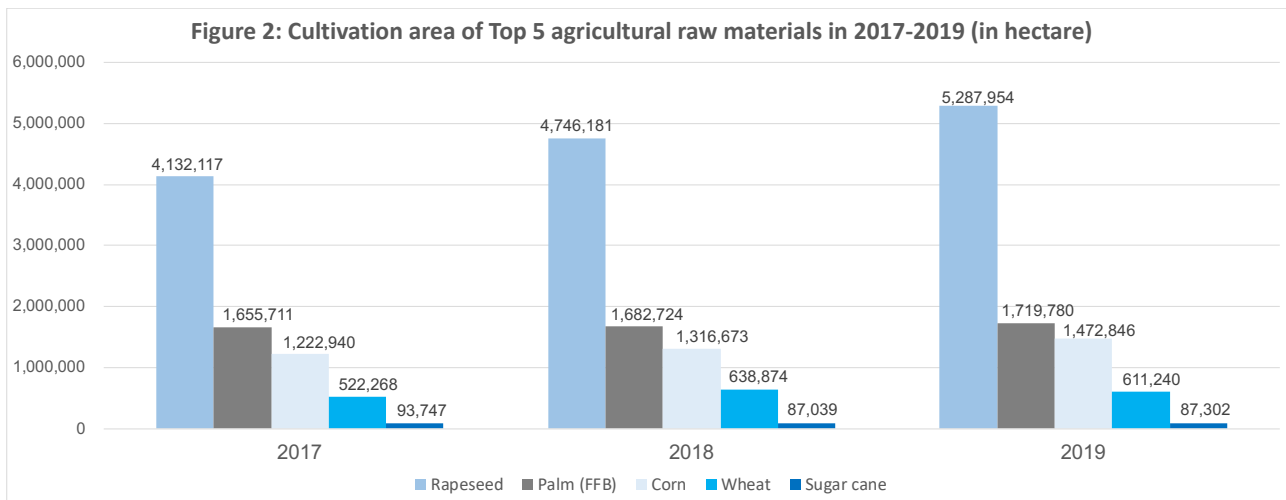


Figure 2: Cultivation area of Top 5 agricultural raw materials certified under ISCC in 2017-2019 (in hectare)

Figure 3 shows the Top 5 waste and residue raw materials certified under ISCC in the period 2017-2019. This list continues to be led by used cooking oil (UCO), for which 3,116,984 mt were reported, a spike of +26,48% compared to 2018. Other important waste and residue materials under ISCC include the categories biomass fraction of industrial waste¹ (2,195,390 mt; +39,72% on 2018), animal manure and sewage sludge (1,286,534 mt; +7,2% on 2018), other waste vegetable or animal oils² (1,214,133 mt; -13,38% on 2018) and animal fats classified as categories 1 and 2 (1,017,102 mt; +3,07% on 2018).



Figure 3: Top 5 waste and residue raw materials certified under ISCC in 2017-2019 (in mt)

¹ The category „biomass fraction of industrial waste“ mainly includes the renewable component of end-of-life tyres, spent bleaching earth, starch slurry (low grade), sugar beet residues, 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, whey permeate and waste starch slurry.

² The category „other waste vegetable or animal oils“ mainly includes animal fat/tallow (category 3), animal fat/tallow (uncategorized), brown grease/grease trap fat, fish oil ethyl ester (FOEE), palm fatty acid distillate (PFAD) and poultry feather acid oil (PFAO).

As can be seen in Figure 4, biodiesel (with 9,738,138 mt) continues to be the most common type of final biofuel certified under ISCC in 2019, notwithstanding a slight drop of -2,15% compared to 2018. This is followed by bioethanol (3,089,627 mt; +7,13% on 2018), hydrotreated vegetable oil (HVO, 2,409,631 mt; +48,23% on 2018), pure vegetable oil (75,554 mt; -28,48% on 2018) and methanol (63,317 mt; +33,81% on 2018).

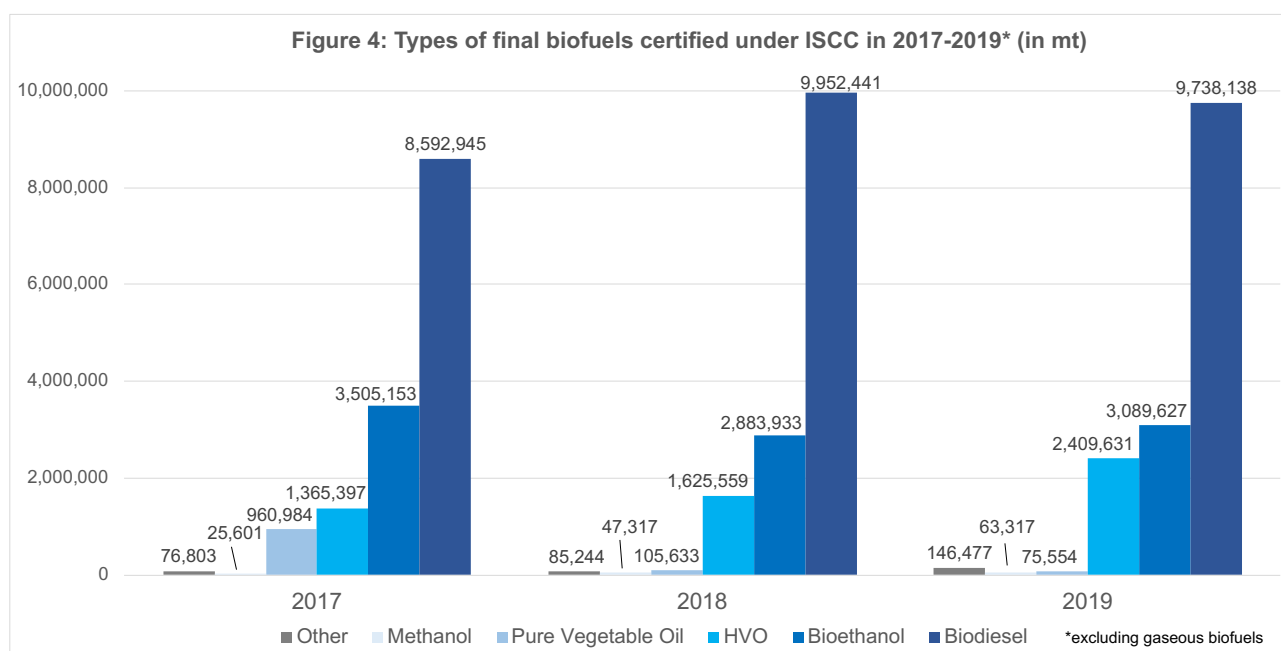


Figure 4: Types of final biofuels certified under ISCC in 2017-2019 (in mt)

The amount of biomethane certified under ISCC continues to increase at a rapid pace. 138,638,863 m3 were certified under ISCC in 2019, which represents roughly a doubling of the amounts of the previous year (+99,91%; 69,350,468 m3 in 2018).

Process description of the Reporting data assessment:

To fulfil its reporting obligation, ISCC has to collect the amounts from relevant companies that were certified under ISCC EU in the respective calendar year. Companies that do not produce a final biofuel and companies trading and/or storing sustainable material are not subject to reporting. For this purpose, ISCC sends out personalized mailings to all concerned System Users. The mailings include a link to an online web form where amounts shall be entered and a description of the process. System Users are obligated to submit the data within 30 calendar days after the first mailing has been sent out by ISCC. Once the reported amount has been processed by ISCC, the System User receives an automated confirmation email confirming that it has fulfilled the reporting obligation and listing the data (type of product, type of raw material, country of origin, amounts). This confirmation mail 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 amounts

of ISCC EU certified material truthfully and completely and submit the requested data to ISCC in due time. If they do not comply with their reporting obligation because they do not provide the requested information in due time or not at all or if they submit incorrect information to ISCC, this will be marked as a non-conformity with the ISCC requirements during the audit. In this case, the provisions specified in ISCC EU System Document 102 “Governance”, chapter 10 (“Non-conformity and Sanctions”) apply.

Best Practice measures:

1. Webpage and online form

ISCC continuously aims to improve every step of the data assessment to increase the number of returns as well as the correctness of the reporting data. To this end, further improvements have been made with regard to the respective webpage and the online form through which ISCC collects the System Users’ data. Along with functionality checks of the webform prior to the mailing, the form itself has been optimized in such a way as to minimize potential mistyping and spelling errors (layout, readability etc.). It is also ensured that if System Users are both biofuel producer and feedstock producer, they will only be able to submit their reporting data if they report for both scopes, thus making sure that no amounts are accidentally overlooked. On the webpage that accompanies the online form, System Users will also find a specific FAQ section for the reporting, a downloadable overview of different supply chains detailing reporting examples as well as the contact information of the ISCC help desk. This section is also updated continuously based on learnings and feedback from System Users and CBs.

Link to the webform: <https://www.iscc-system.org/client-section/system-users/eu-reporting/>

2. Mailings

In case System Users cannot not be contacted (e.g. due to changes in phone number, mail address, etc.), ISCC approaches the respective CBs in order to update the contact data and to resend the mailing. After the initial deadline has ended, ISCC sends out several reminder mails as well as an overdue notice to those System Users which have not yet responded, granting them a slightly extended deadline. After the extended deadline ISCC sends individualized mailings to CBs, appealing for their support to reach those System Users that have still not reported. In these mails, the CBs are provided with all relevant information, including lists with their clients’ company names, scopes and contact data.

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 respective reporting information. At this stage the first internal plausibility check takes place, as amounts above a certain threshold for different raw materials and biofuels will not be imported but a request is sent to the System User to confirm or correct the received unusually high amounts. Additionally, when data is imported another plausibility step compares data from the previous year. Deviations above a certain threshold will also not be imported but ISCC staff will request confirmation from the System User. Furthermore, ISCC compares the amounts sent via the reporting template to the quantities reported for the “quantity dependent fee” to ISCC by auditors after each recertification audit. This applies only for conversion units but if the two amounts deviate significantly, ISCC contacts the System User for clarification and confirmation. If the amount still significantly differs from the threshold even after confirmation by the System User, this is also stated in the confirmation message as information to be verified during the next audit by the CB auditor.

Limitations to be taken into account for this data assessment:

- The provided information is a self-disclosure of the System Users and ISCC is not in the position to verify the correctness of the respective data despite several plausibility checks during the import phase.
- Due to the above described process ISCC receives corrections of the reported data during the upcoming 12 months after the deadline for the submission, meaning that only one year later the reporting data will be independently verified by auditors and false amounts will be corrected. An update will be provided to the European Commission.
- 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 persons can be identified, reached or (former) employees are not able to provide the requested data due to restricted data access.

7 Certification Bodies and Robustness of the Scheme

The following chapter defines ISCCs guidelines and requirements regarding:

Art. 18 No. 6 (e) RED: The overall robustness of the scheme, particularly in light of rules on the accreditation, qualification and independence of auditors and relevant scheme bodies

Art. 18 No. 6 (h) RED: Options for entities to be authorised to recognise and monitor certification bodies

Art. 18 No. 6 (i) RED: Criteria for the recognition or accreditation of certification bodies

Art. 18 No. 6 (j) RED: Rules on how the monitoring of the certification bodies is to be conducted

The requirements for CBs and auditors applicable in 2019 are included in the ISCC EU System Document 103 “Requirements for Certification Bodies and Auditors” (version 3.0) and have not been amended since the last Report to the European Commission for the Calendar Year 2018 (as provided on 30 April 2019). All CBs and auditors must fulfil the stated requirements to be able to offer certification services according to the ISCC system.

With respect to the recognition of CBs in 2019, 11 out of a total of 32 CBs that cooperated with ISCC were recognised by the German BLE, the other 21 were accredited and monitored by Accreditation Bodies.

Furthermore, in the event of non-compliant behaviour of a CB cooperating with ISCC, its auditors or its representatives, ISCC may impose sanctions against the CB or the individuals responsible for the non-conformity. Those are depicted in ISCC System Document 102, chapter 10 and the structure has not changed since the last report provided to the EC in 2018. In 2019, ISCC issued three yellow cards due to non-conformities of the CB with ISCC requirements. The detected non-conformities resulted in a close monitoring of the CBs performance and a higher probability to be subject of further Integrity Assessments (see also chapter three). Regarding the non-conformities identified in the broader framework of the Integrity Program that should have been detected by the CBs but were not, ISCC has decided to suspend five auditors in 2019. Those include the lifetime suspension of auditors for ISCC in general and suspensions for scope-specific audits until e.g. participation at an internal training, an ISCC GHG Training or other individual measures are implemented.

Best Practice: ISCC Training Programme

To improve capacities of ISCC auditors and train other stakeholders, ISCC offers an extensive training programme. It offers regular three-day basic trainings, which are open for all interested stakeholders and cover all aspects of the ISCC system. The participation in such a basic training is

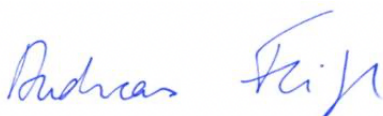
mandatory for ISCC auditors before the auditor can conduct an ISCC audit. If the CB conducts audits and certifications which include the verification of individual GHG calculations, the CB must ensure that at least one GHG expert is working with the CB. This GHG expert must have participated in an ISCC GHG Training.

In 2019, ISCC has offered one training on Greenhouse Gas (GHG) Emissions with 46 participants and eight ISCC Basic Trainings on four continents with 347 participants. In 2019, a total number of 444 participants have been trained by ISCC, of which 138 were ISCC auditors. Since the start of its operations in 2010, ISCC has conducted over 80 trainings in more than 20 cities with over 3,300 participants. ISCC trainings have been conducted in Europe, Asia, South America and North America.

Best Practice: Online Test for ISCC Auditors

From the very beginning of the ISCC certification and auditing process, the participation in the ISCC EU and PLUS Basic Training was a precondition to be able to conduct audits for ISCC. Based on insights received from the Integrity Program and in order to increase learning outcomes for future auditors, as well as in this way further strengthen the reliability of ISCC audits, in 2019 ISCC has developed a mandatory online test covering the content of the ISCC EU and PLUS Basic Training. This test is a new prerequisite which came into force March 2020 for all those auditors that already work for ISCC recognised Certification Bodies and aim at becoming qualified ISCC auditors. It must be completed within eight weeks after the participation in the training. Only after the successful completion of the test participants receive their attestation and thus the permission to conduct audits under ISCC. The participants are required to achieve at least 80% as a passing rate, and the topics are divided into the pillars: (1) System Basics, (2) Mass Balance and (3) Greenhouse Gas Emissions (GHG).

Cologne, 30 April 2020



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