



## ISCC PLUS certification requirements

[ISCC \(International Sustainability & Carbon Certification\)](#) is a global certification system for sustainable supply chains of agricultural and forestry raw materials, waste and residues, non-biological renewable raw materials and recycled carbon materials and fuels. Derived from the [ISCC EU system](#) in the biofuel sector, the [ISCC PLUS system](#) covers the certification of food and feed as well as technical, chemical and bioenergy applications. By applying the [mass balance approach](#), supply chains of bio-based, biocircular (e.g. bioplastics, agricultural raw materials) or fossil-circular (e.g. mixed plastic waste, used tires) products can be documented under ISCC PLUS.

GUTcert has been certifying according to the approved ISCC systems since 2009 and therefore has extensive experience in this field. Through certification according to ISCC Plus, you can trace your company's contribution to the circular economy, bioeconomy and the reduction of fossil raw material use along the entire supply chain.

### What are the most important requirements that a company must implement?

#### 1. Sustainability requirements for ISCC PLUS materials

- ▶ All materials to be covered by the certificate must meet the [ISCC sustainability requirements](#). This applies to all interfaces involved along the entire supply chain. Depending on whether bio-based, fossil-circular or renewable materials are used, the conformity of the materials with the ISCC principles, the Renewable Energy Directive (RED) and the Waste Framework Directive (WFD) must be proven.
- ▶ [Agricultural businesses](#) or [collection points](#): A signed [self-declaration](#) must be submitted to the first gathering point or collection point to prove that the produced biogenic raw materials meet the ISCC sustainability criteria.
- ▶ [Companies producing fossil-circular materials](#): Proof of correct waste declaration in accordance with the Waste Framework Directive (WFD) is provided by means of a signed self-declaration.
- ▶ [First gathering points](#) or [collecting points](#): The self-declaration, which can be issued by the supplier (e.g. agricultural businesses like farms) either for one delivery or for a maximum of one year, must be stored and presented in case of a random check. The corresponding sustainable and non-sustainable incoming goods must be listed in full in the mass balance.



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### 2. Traceability

- ▶ Under ISCC PLUS, the [traceability of sustainable products](#) along the entire supply chain and the correct declaration of consignments must be guaranteed at all times.
- ▶ A suitable management system must ensure that risks relating to the ISCC requirements can be identified at all critical control points (e.g. incoming goods, processing, etc.). This requires internal resources (e.g. process descriptions, documentation, training) to be available and documented.
- ▶ A sustainability declaration must be issued for each delivery of ISCC PLUS materials and all incoming and outgoing goods must be documented in the booking system in accordance with the booking periods. This is the only way that materials can be passed on as "ISCC Compliant".

### 3. Mass balance approach

- ▶ Under ISCC PLUS, products can be managed under [physical segregation](#) (pure ISCC PLUS material flows) or under the [mass balance approach](#).
- ▶ The mass balance approach allows the mixing of sustainable and non-sustainable materials as long as quantitative traceability can be guaranteed or the allocation of sustainable properties has been carried out correctly.
- ▶ The choice of mass balance approach in combination with the material used (organic, biocircular, circular) determines the subsequent use of [ISCC logos and advertising claims](#).

### 4. Voluntary add-ons under ISCC PLUS

Due to the wide range of products covered by ISCC PLUS, the following industry-specific add-ons can be integrated into the certificate:

- ▶ SAI Gold
- ▶ GHG-Emissions
- ▶ Non GMO Food Feed
- ▶ Electricity and Heat from Biogas Plants
- ▶ Consumables
- ▶ Non GMO Technical Markets

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