



# Recent Developments and Market Expansion of ISCC PLUS

ISCC Technical Stakeholder Meeting Circular Economy and Bioeconomy – 17 November 2022

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# Recent ISCC developments focused on the integration of new materials, technologies and methodologies

Table of Content today covers way forward for draft approaches described in ISCC PLUS system document V3.4. and selected further developments of ISCC:

- Handling of CO<sub>2</sub> under ISCC PLUS
- Developments in the field of an energy excluded attribution approach
- Mechanical Recycling
- Stronger integration of Product Carbon Footprint (PCF) calculations in ISCC PLUS



**ISCC PLUS System Document, V 3.4**

# ISCC is receiving a lot of requests for the certification of CO<sub>2</sub> and is developing respective guidance

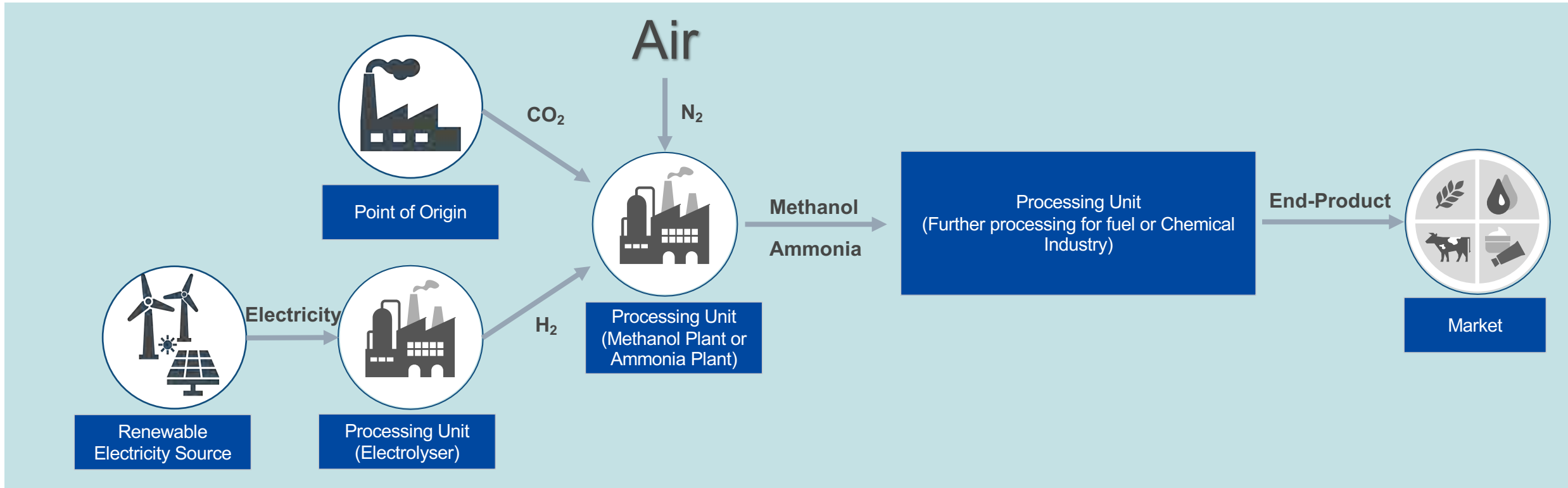
- Certification of CO<sub>2</sub> under ISCC PLUS as raw material and product already possible in cases outlined in ISCC PLUS system document V3.4.
- ISCC is developing guidance for CO<sub>2</sub> certification
  - Requirements for CO<sub>2</sub> usage as raw material under ISCC PLUS in system document V3.4. (additional certified raw material needed)
  - New self declaration for CO<sub>2</sub> point of origins
- ISCC PLUS raw material categories possible to use for biogenic CO<sub>2</sub> (bio) and circular CO<sub>2</sub> as waste from industrial processes. Raw material categories of products from CO<sub>2</sub> described in V3.4.

ISCC asks CBs and companies to contact ISCC in case of CO<sub>2</sub> setups not yet covered under V3.4. to assist with certification and develop respective guidance



**“100% renewable methanol from 100% renewable hydrogen”**

# Next to CO<sub>2</sub>, renewable electricity and H<sub>2</sub> is also covered under ISCC PLUS to certify Power-to-X setups



## Feedback to energy excluded attribution approach via public consultation and within working group mass balance will be discussed in a further working group meeting

- ISCC introduced draft energy excluded attribution approach after respective demand and stakeholder discussions in working group and last technical stakeholder meeting on circular and bioeconomy (June 22) in ISCC PLUS draft system document V3.4.
- System users presented implications of energy excluded approaches for real-world attribution examples in last working group meeting and shared additional feedback via public consultation
- Further discussion of an energy excluded approach under ISCC PLUS in next working group meeting based on the received feedback (public consultation and working group) and potential alignment
- Pilot audits for energy excluded under ISCC PLUS with focus on auditability upcoming after finalization of energy excluded approach under ISCC PLUS
- Future developments of ISCC PLUS energy excluded approach will consider upcoming regulations
- ISCC continues to support free attribution approaches

# ISCC PLUS is adding requirements to comply with EN 15343

- Background: In Spain, all recycled content in materials/products needs to be certified from the 1<sup>st</sup> of January `23 onwards by a standard which is accredited for EN 15343

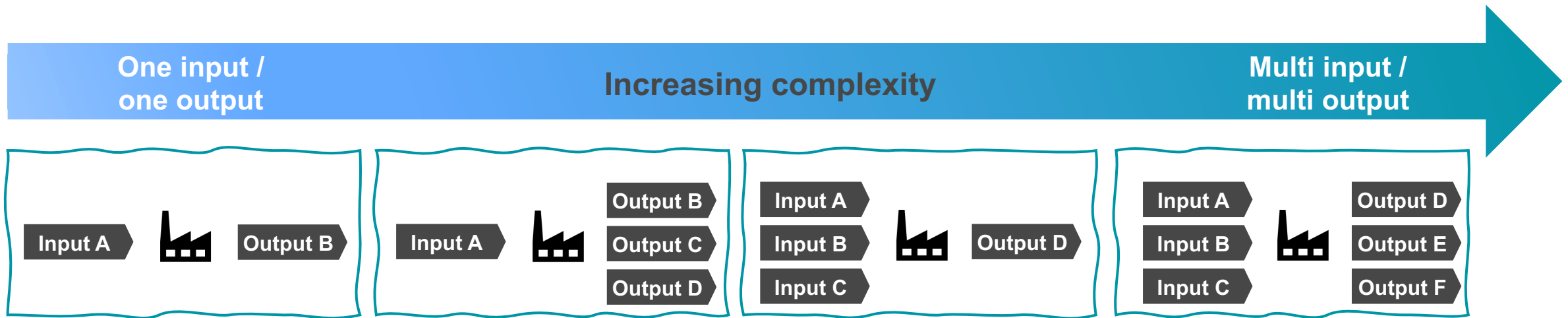
Law 7/2022 of 8 April on waste and contaminated soils for a circular economy, article 77 tax base:

“For the purposes of this article, the amount of recycled plastic contained in the products that are part of the target scope of the tax shall be certified by an entity accredited to issue certification under the UNE-EN 15343:2008 standard "Plastics. Recycled plastics. Traceability and conformity assessment of recycled plastics recycling and recycled content" or the standards that replace them. In the case of chemically recycled plastic, this quantity shall be certified by the certificate issued by the corresponding accredited or authorised body for this purpose.”

- ISCC has already received a high number of requests from CB and SU if ISCC PLUS can be accredited for recycling according to EN 15343

- ISCC will provide an addition “Recycling according to EN 15343” to comply with all requirements of this standard
- This addition will widen the requirements to ensure traceability along the supply chain for recycled plastics by following:
  - More information about the material and its handling (history, colour, collection, sorting, pre-treatment,...)
  - Records of quality control tests before and after processing
- We are already in contact with the German accreditation body (DAkkS) to get this addition accredited
- Therefore, we added the requirements in our ISCC PLUS document 3.4 which was open for public consultation until the 5<sup>th</sup> of November
- We have already drafted additional question for our audit procedure which were/are tested by auditors during an audit or via desk assessment

# Stronger integration of Product Carbon Footprint (PCF) calculations in ISCC PLUS: Cases ISCC is looking at and their challenges

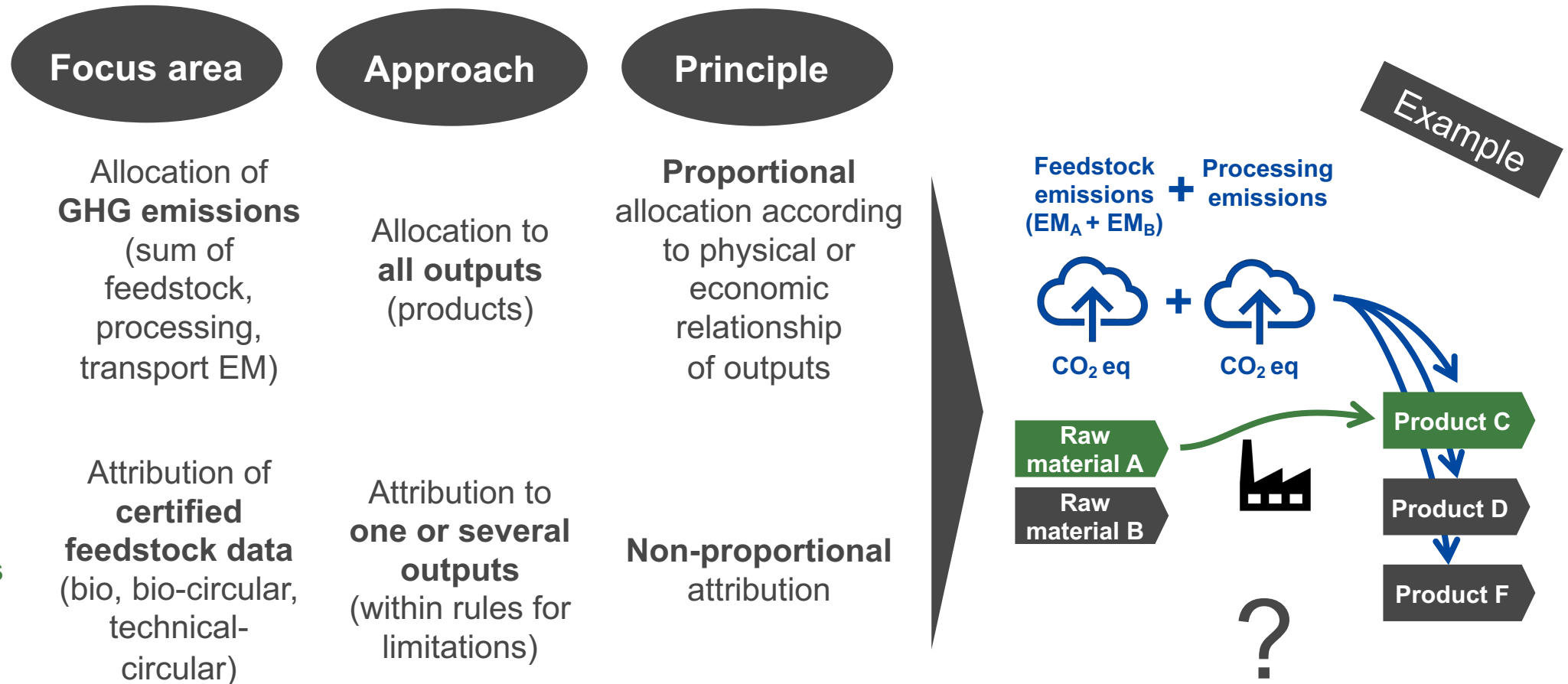


- ISCC continues in **gathering market information**, a.o. based on exchange with (to be) certified companies, potential cooperations with scientific institutions, analysis of studies/publications (e.g. TFS, Plastics Europe)
- PCF value **must fit with certified product forwarded** with ISCC sustainability declaration
- One of the **main challenges** lies in the alignment of **PCF methodologies** (e.g. ISO, GHG protocol) with **mass balance attribution rules** as free allocation is mostly not allowed or not explicitly mentioned
- **Biogenic inputs:** e.g. consideration of carbon uptake on attributed product; **fossil inputs:** e.g. avoided emissions, certification options, comparability of PCF calculations; **CCS/CCU:** split of benefit and assignment

# PCFs of mass balanced products: ISCC is currently investigating how mass balancing rules can be aligned with the PCF calculation norms and standards

Allocation of emissions according to ISO / GHG protocol

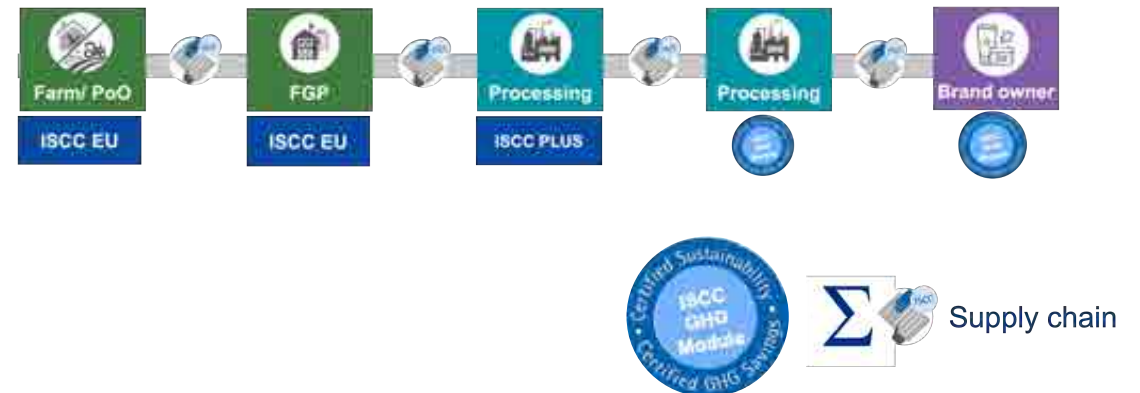
Attribution of sustainability characteristics under ISCC PLUS





# Next steps for an integrated and stand-alone PCF calculation approach under ISCC PLUS

- Continue in stakeholder dialogue to develop a **solid understanding** of
  - compatibility of calculated PCFs under other standards with current ISCC PLUS requirements
  - supply chain partners' GHG needs (eg SBTI acceptance)
  - potential claims (carbon neutrality, company intern comparison values etc)
- In process of **finding pilot partners**
  - Companies with different MB options needed (different plant setups and applied mass balance attribution options, trace-the-atom vs. certified attribution)
  - Covering a continuous part of a value chain, preferably using different GHG calculation methodologies
- Set up a Working Group for GHG development





Many thanks for your attention!

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