



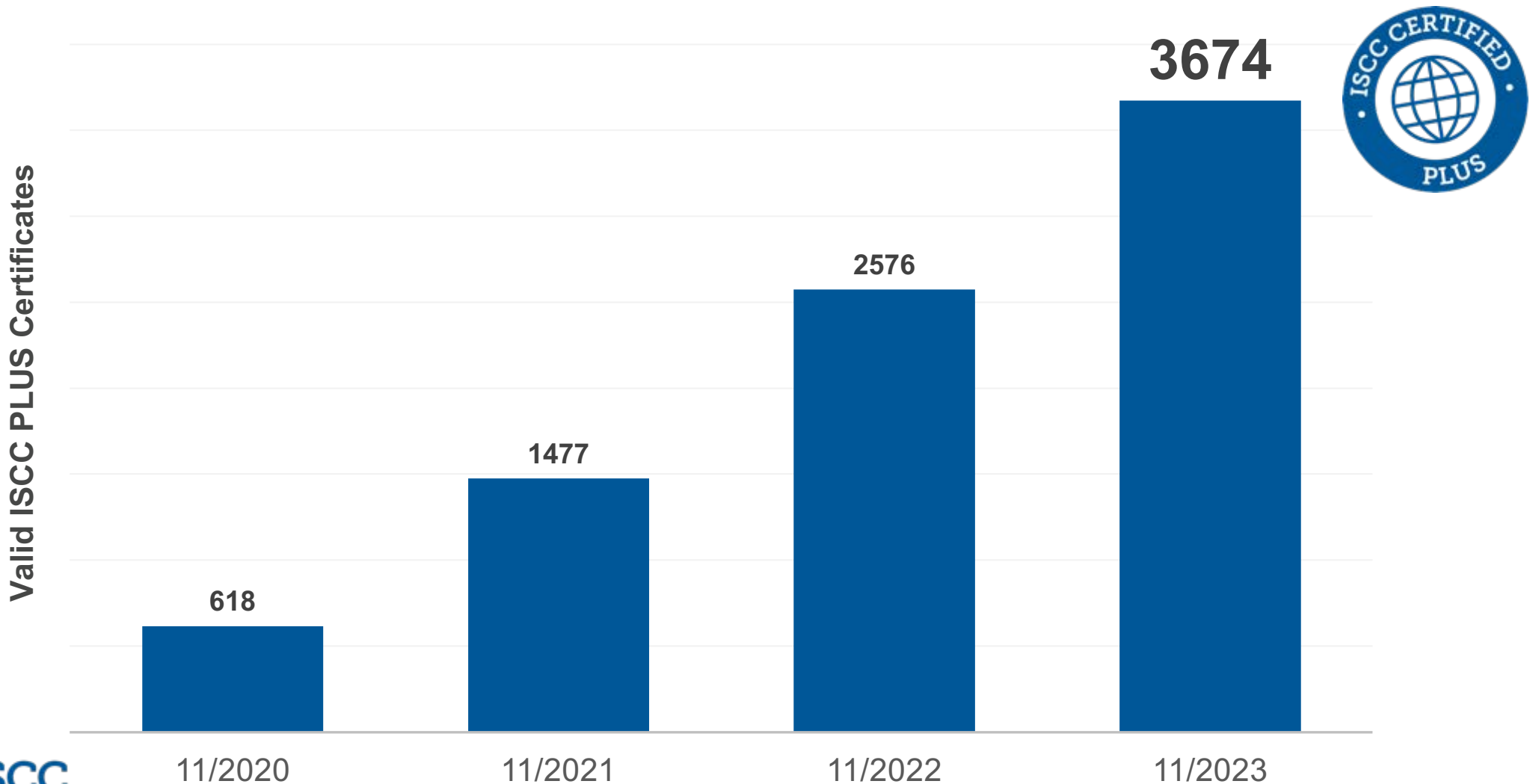
# Update on ISCC PLUS

Dr Jan Henke  
Director ISCC System GmbH / Meo Carbon Solutions GmbH  
TC Circular Economy and Bioeconomy, 28 November 2023

# ISCC welcomes you all from around the world to today's Stakeholder Meeting



# The number of ISCC PLUS certified companies has increased significantly for several years



# The ISCC System is governed by the multi-stakeholder ISCC Association (260+ members)

New members are welcome!



# Recycled content: Key policy & legislative files in Europe – reference to certification included



## Single Use Plastic Directive (SUPD) - IA

- Recycled plastic content in SUP beverage bottles
- Currently covering mechanical recycling
- Chemical recycling, mass balance and attribution likely to be included

## Packaging and Packaging Waste Regulation (PPWR)

- EC proposal from Nov 2022
- Legislative process ongoing
- Recycled content targets for all plastic packaging types

## End of Life Vehicles

- EC regulation proposal
- Automotive is 10% of overall European plastics demand after packaging and construction
- 2030: 25% post-consumer plastics into new cars (of which 25% from ELV)

# Regulation on Green Claims is under preparation

Green Claims Directive from the  
European Commission



Brussels, 22.3.2023  
COM(2023) 166 final  
2023/0085 (COD)

Proposal for a  
**DIRECTIVE OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL**  
**on substantiation and communication of explicit environmental claims (Green Claims Directive)**

## Key take aways:

- **consumers** shall be empowered to make **better informed choices**
- **tackle false environmental claims**
- enable more sustainable decisions and to **reduce the risk of 'green washing'**

# Ongoing development of plastic taxes and mass balance acceptance in Europe

European Countries we receive the most inquires

	Certification scheme	Mass balance acceptance
SPAIN	ISCC PLUS SD is sufficient in 2023. From 2024, recognition according to EN 15343 necessary. → <b>ISCC in application process</b>	<b>Ley 7/2022</b> :“In the case of chemically recycled plastic, this quantity shall be attested by a certificate issued by the relevant accredited or licensed body.”
ITALY	Only one recognized certification scheme (PSV) for plastic recycling → <b>ISCC contacted authorities</b>	PSV is using mass balancing for certification (according to EN 14021). <b>Therefore, yes.</b>
UK	It is the responsibility of the company to show recycled material is used. No recognised certification scheme is mentioned in the law	<b>Consultation opened</b> until 10 Oct 2023. ISCC was invited to roundtable discussion

Overview

# Ongoing development of plastic regulations

Countries and governmental bodies, ISCC has been in contact with recently

USA

FTC Green Guides,  
EPA National Recycling Strategy,  
EPA (draft) Plastics Pollution Prevention

AUSTRALIA

Developing a national framework for recycled content traceability  
**Public consultation** on the discussion paper was open until 31 Aug 2023

KOREA

Acceptance of **voluntary certification schemes** for mechanical recycling and its green claim being discussed

JAPAN

Japan's policy for bioplastics towards 2030 and 2050 &  
Position paper published on **mass balance approach**

CANADA

Recycled content and labelling rules for plastics Regulatory framework  
→ **Recycled content** and **labelling regulations**, before the end of 2023, followed by a public comment period.



# ISCC licensing scheme for brand owner with currently about 80 effective licensees

Overview



# KitKat introduces ISCC certified wrappers linked to 90% recycled plastic (mass balance approach) - ISCC PLUS share has been increased

## ISCC Certified

Our KitKat wrappers with 90% recycled plastic are ISCC certified. The recycled material is allocated using the ISCC mass balance approach. ISCC is International Sustainability & Carbon Certification: it is a system that supports new recycling technologies that transform hard to recycle materials into new plastic, working towards a circular economy.

This means our KitKat wrappers are made using a mix of virgin and recycled plastics. Each wrapper may vary in the total amount of recycled plastic it contains - some may contain more some may contain less. The process is certified by ISCC to ensure that a minimum of 90% recycled material is allocated to the entire batch of KitKat wrappers (mass balance approach).



\* Mass balance approach

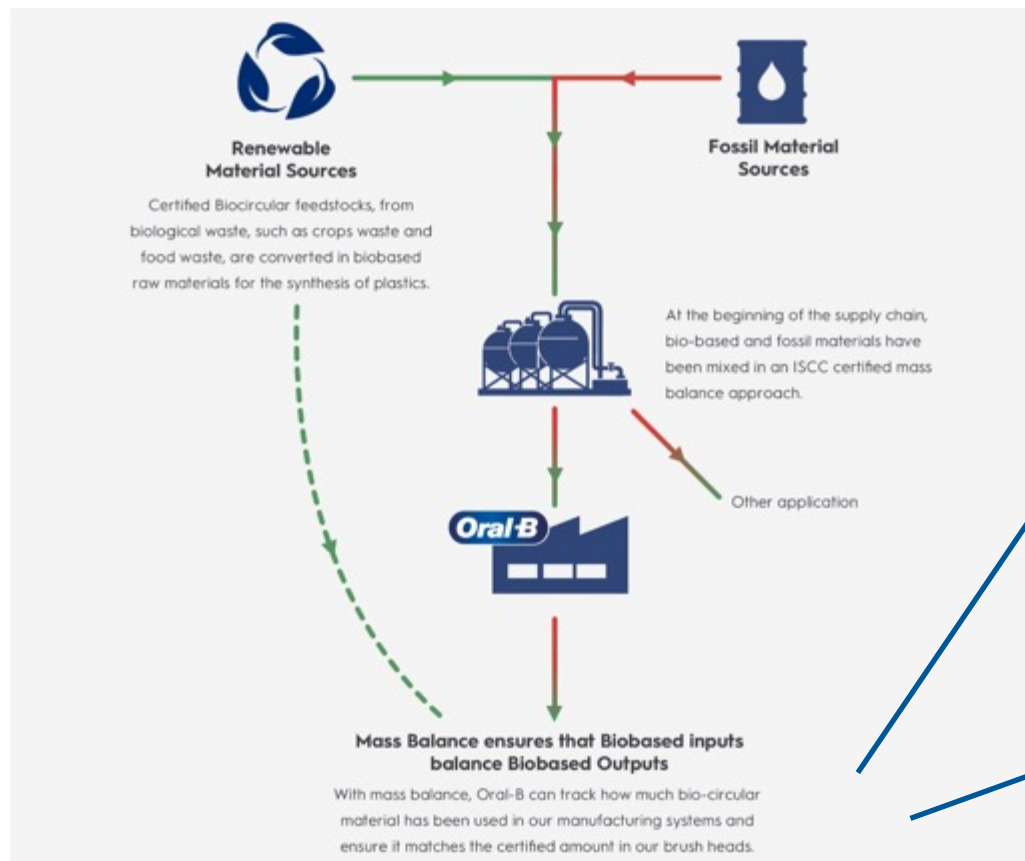


# Philips launches its eco conscious edition with ISCC certified bio-based plastics (82%, mass balance)





# Oral-B explains how the certified material is allocated to the toothbrush heads via ISCC mass balance

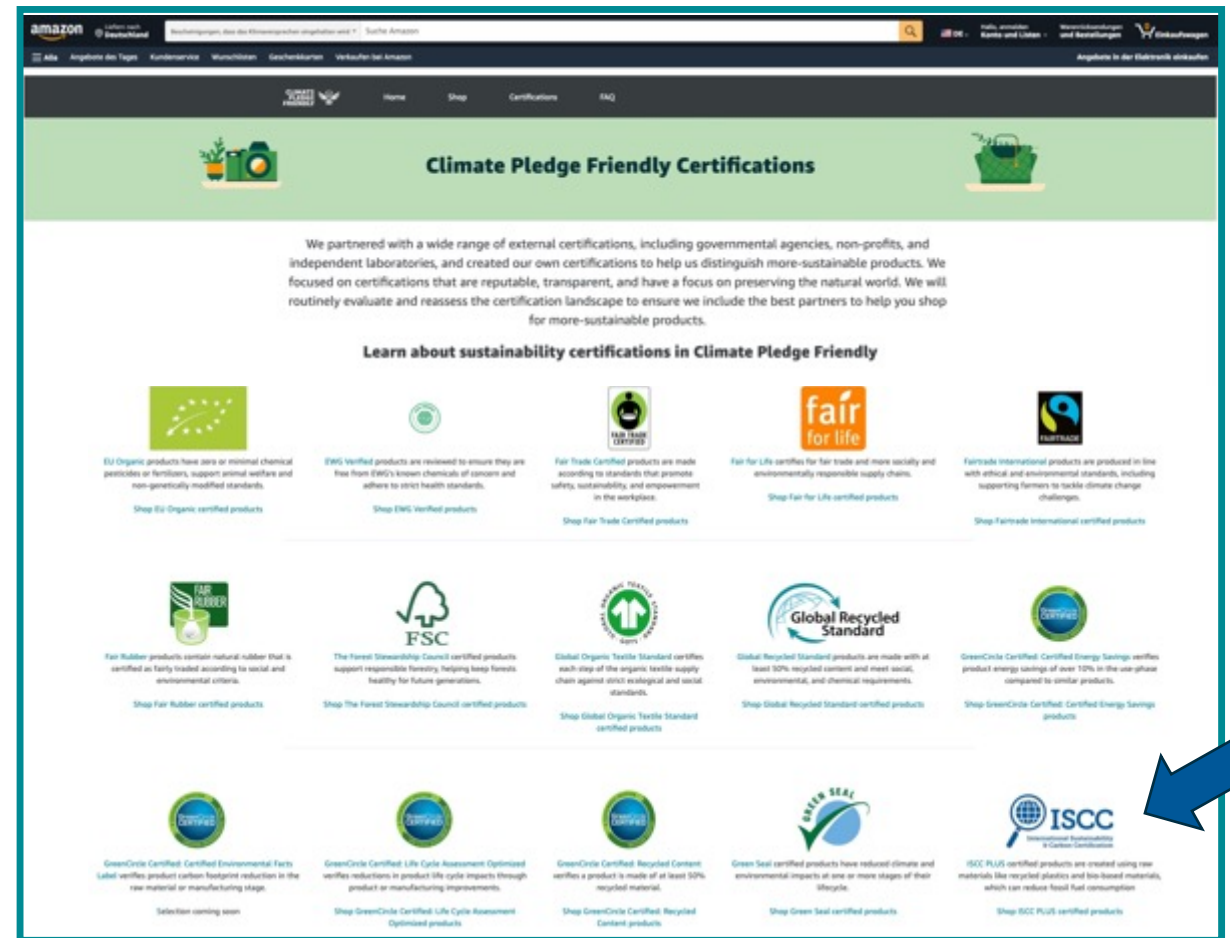


Mass Balance  
Ensures That Biobased Inputs  
Balance  
Biobased Outputs

# ISCC PLUS partners with Amazon on Climate Pledge Friendly Program

Amazon has partnered with various **reputable** and **transparent** certification schemes to support consumers make well-informed purchasing decisions.

This program helps consumers to discover and shop for **more sustainable products** that are externally certified through certification schemes.





# ISCC Integrity Assessments

- Complete audits or specific focus
- ISCC Integrity Auditors
- Choice of Candidates
  - Randomly/ risk basis after risk evaluation
  - Complaints
  - Report of non-conformity or fraud
- Global scale
- On-site/ remote
- Results documented in Audit Report
- Consequences: Conditions for recertification, sanctions (e.g. suspension, withdrawal of certificate)

# ISCC PLUS stakeholder activities – selection

## Stakeholder meetings and development activities

- Result and findings of **pilots** on "**fuel use excluded MB approach**" presented and discussed at the last mass balance **working group**, Sept 2023
- Many bilateral meetings with system users and stakeholders
- Discussions with **Certification Bodies** for feedback and developments
- Discussion on **carbon footprints** and combination with mass balance



## Meetings with the European Commission

- Discussions on the developments for the “fuel use excluded MB approach”
- Meeting scheduled with the EC on Green Claims Directive



## Meetings with Non-EU countries

- Discussions and contribution to consultations with HMRC UK/ SEC Australia/ ECCC Canada
- Discussions with the Ministry of Environment in **Korea** and **Japan**

# Presence of ISCC PLUS at external conferences

- TSA: Mass Balance Approach in Advancing Plastics Circularity. 13 September, Online Webinar
- 3rd European Sustainable HomeCare Products Forum. 12-13 September, Prague
- FEICA European Adhesives & Sealant Conference 2023. 13-15 September, Terragona
- How to use chemically recycled content in your packaging. 26 September, Online Webinar
- Business Forum on Bio-Methane and Green Hydrogen. 27 September, Vienna
- TPO Global Automotive Conference. 01-04 October, Detroit
- Sustainable Feedstocks for the Future of Chemicals and Plastics Asia. 17-18 October, Bangkok
- 20th Phenol/Acetone & Derivative Markets Hybrid Conference. 07-08 November, Bangkok
- European Sustainable Plastics Summit. 21-22 November, Frankfurt



## UPCOMING

- Future of Chemical Recycling Europe 2024. 31 January – 01 February 2024, Rotterdam
- European Green Ammonia Summit. 06-07 March 2024, Düsseldorf
- Chemical Recycling. 12-13 March 2024, Houston
- IMCD Healthcare Summit. 14 March, Paris.
- Tire Technology Expo 2024. 18-21 March 2024, Hannover (...and many more)







# Key highlights of the EUDR

- **Obligations** applicable as of December 2024
- Commodities have to be produced **legally**, on land that was not subject to **deforestation** or **forest degradation** after December 2020
- **Operators** and **large traders** importing/exporting commodities on the EU market have to fulfil due diligence obligations
- **Due diligence process**: Information gathering, risk assessment and if applicable risk mitigation
- **Traceability** back to the plot of land
- **CoC** requirements: physical segregation
- No-Deforestation requirements relevant for all listed commodities & products
  - Forest degradation relevant for wood products only

# Commodities covered under EUDR

The EU deforestation regulation includes **7 commodities and its relevant products<sup>1</sup>**:



Oil Palm



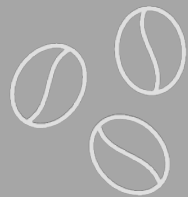
Soy



Rubber



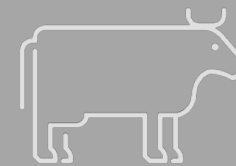
Wood



Coffee



Cacao



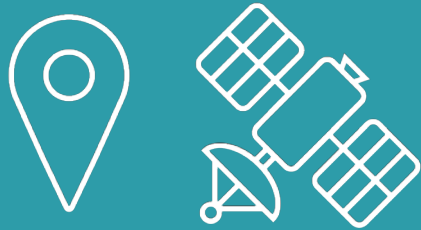
Cattle

# ISCC provides support to comply with EUDR requirements



**ISCC** in association with **GRAS**, supports companies with an **EUDR Add-On (under development)**

## Information Collection & Deforestation Analysis



- Collection of product information and geolocation data
- Conduct deforestation analysis based on remote sensing data
- Assessment on legality

## Risk Assessment & Risk Mitigation



- Consideration of all relevant environmental and human rights criteria of the EUDR
- Identification of high risk hot spots
- Risk mitigation

## Digital Traceability Platform



- Transmission of relevant information along the supply chain via digital traceability platforms
- Option to export for due diligence statement

# Last TC meeting in June 2023

- "Fuel use excluded" pilots finished ✓
- Intensive discussions with regulators and work on potential recognitions ✓
- Analyse relevant regulations and initiatives and be prepared to enable certification accordingly ✓
- Continue working on providing a credible, transparent third-party certification system to the market. ✓  
Continue to explain mass balance (e.g. new training on "credible claims and licensing", mass balance video) ✓
- Demonstrate strength of system, rigidity, and show examples from other sectors to extend recognition
- Intensify activities in SEA, NA ✓
- Smooth transition to ISCC PLUS V3.4.1 ✓
- PCF integration (working group) ✓
- Work on EPD mass balance acceptance ✓

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**23 Jan  
2024**

## **ISCC PLUS Conference – Sustainability Certification in Republic of Korea**

- Legislative developments in Korea & EU
- Value chain examples
- Outlook on PLUS

**24-25  
Jan 2024**

## **ISCC PLUS Training**

# **Seoul, Republic of Korea**

**Please register at  
[iscc-system.org](https://iscc-system.org)**



# Outlook 2024

- Follow potential opportunities for recognition (in particular SUP, PPWR)
- Continue global multi-stakeholder process and PLUS working groups
- Continue development of certification options for new materials, processes and markets
- Focus on additional regions (initiate events)
- Guidance on fuel-exempt mass balance approach
- Further integration of carbon footprint calculations and claims
- Continue to monitor Green Claims Directive and analyse implications
- Social criteria add-on under ISCC PLUS

# Wrap up and next steps

- Interesting and promising to see how the use of bio feedstock and recycling content topic is moving ahead
- Regulations on feedstocks for plastic and its circularity to come, e.g. in EU, Japan, UK, ....
- Recycling targets, plastic taxes, GHG reduction, bio-attributed plastics, chemical recycling, mass balance and attribution very relevant to ISCC PLUS
- Use of certification schemes like ISCC PLUS envisaged. ISCC PLUS will continue interaction with regulators and all other stakeholders on these topics
- Prepared for implementation of alternative attribution approaches
- Transparent and honest communication and claims is key. Help also consumers to understand, provide additional information (website, etc.)
- Counting for recycling targets, Differentiation b2b, b2c claims
- Continue work on connecting mass balance and carbon footprint
- ..





**Thank you!**

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