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#### About this material list

ISCC PLUS certification can cover all types of agricultural and forestry raw materials, biogenic wastes/residues, nonfossil materials, circular materials, and other non-conventional feedstock. All materials that can be covered under ISCC EU or ISCC CORSIA can also be covered under ISCC PLUS. This list hence outlines raw materials, intermediates and final products that can only be covered under ISCC PLUS.

It is obligatory to use the wording from the ISCC EU, CORSIA or PLUS material lists on ISCC certificates. There shall be no brand names or technical characteristics of materials or production processes (e.g. bleached, deodorized, industrial grade, etc.) on the ISCC certificate.

Certificates that have been issued prior the publication of this list do not have to be amended retrospectively.

#### Adding new materials to this list

ISCC may add materials to the list upon written request by the certification body prior to the audit. The following information needs to be provided via the <u>ISCC webform</u>:

- name of material; relevant certification system; categorization as raw material or intermediate/ final product and CAS number
- if applicable, justification for classification as waste or residue such as a waste code (e.g. based on national waste legislation or European List of Waste, Directive 2008/98/EC) or justification based on the process to determine if a material can be certified according to the ISCC waste and residue process (see figure 1)
- a detailed production process chart including all inputs/ outputs and material flows involved.

#### Specifications for table 1

- The table for raw materials does not classify materials as a waste or residue. Also, ISCC does not guarantee acceptance of the waste or residue status of a certain material by authorities.
- It is the responsibility of the auditor to determine whether a material meets the definitions of waste or residue at the point of origin based on the process to determine if a material can be certified according to the ISCC waste and residue process (see figure 1)<sup>1</sup>. The point of origin has to provide adequate evidence to the auditor proving that the material generated qualifies as a waste or residue.

#### **Specifications for table 2**

- For all the intermediate/final products, the following classifications shall be used on the certificate annex and in relevant sustainability documentation (sustainability declaration, mass balance, self-declaration, etc.). Depending on the raw material the following prefixes have to be used
  - "bio" for products made from virgin agricultural raw materials (e.g. corn)
  - "circular"<sup>2</sup> in case of waste or residues of non-biological origin (e.g. mixed plastic waste)
  - **"bio-circular"** in case of waste or residues of biological origin (e.g. UCO)
  - **"renewable-energy-derived"** or in short "renewable" in case of materials of non-biological origin using renewable energy sources
- System Users may have bio, bio-circular, circular and renewable-energy-derived products in parallel on one certificate annex.

<sup>&</sup>lt;sup>1</sup> See ISCC System Document 202-5 "Waste and Residues" for definitions and further details on the process <sup>2</sup> Including technical-circular



| Table 1: Raw material                               |   |  |
|---|---|--|
| Declaration of material on ISCC<br>PLUS certificate | Additional information  | Can be classified as waste/resi-<br>due under ISCC PLUS  |
| Algae (specification)                               | The type of algae must be specified<br>(e.g. Algae (sargassum)). Accumu-<br>lated and collected only for bioplastic<br>purposes.                          | No   |
| Almond  |   | No   |
| Apples  |   | No   |
| Basil   |   | No   |
| Berries ( <i>specification</i> )                    | The type of berries should be specified<br>in brackets (e.g. Berries (bilberry), Ber-<br>ries (cranberry), Berries (elderberry),<br>Berries (strawberry)) | No   |
| Biobased plastic waste                              |   | Yes  |
| Calamus palm (Rattan)                               |   | No   |
| Cassava   |   | No   |
| Celler glass  | Waste from the production of glass fibre  | Yes  |
| Chickpeas   |   | No   |
| Contaminated paper and card-<br>board               |   | Yes  |
| CO2   | As specified in the ISCC PLUS system<br>document (includes post-industrial, at-<br>mospheric and biogenic CO2)  | Yes  |
| CTS   | Crude sulphate turpentine   | Requires a case-by-case as-<br>sessment by the auditor to<br>distinguish between a genuine<br>waste or processing residue and<br>a (non-waste) product |
| Digestate   | Degasified slurry generated in a biogas plant   | Yes  |
| End-of-life tyres (the fossil part)                 | The biogenic fraction can be covered under ISCC EU  | Yes  |
| Faba beans  |   | No   |



| Table 1: Raw material                               |   |   |
|---|---|---|
| Declaration of material on ISCC<br>PLUS certificate | Additional information  | Can be classified as waste/resi-<br>due under ISCC PLUS |
| Filter cake (from the processing of sugarcane)      |   | No  |
| Flax  |   | No  |
| Flue gas from geothermal energy plant               |   | Yes   |
| Grapes  |   | No  |
| Hazelnuts   |   | No  |
| Husk ash  |   | Yes   |
| Lentils   |   | No  |
| Lettuce (specification of lettuce)                  | Can be further specified in brackets  | No  |
| Liquid faecal sludge                                | The share of total solids is up to 5%   | Yes   |
| Lupine  |   | No  |
| Mango   |   | No  |
| Mine gas (circular)                                 | Please consult ISCC for certification   | Yes   |
| Mint  |   | No  |
| Mixed plastic waste / Mixed<br>waste plastic        | Different types of plastic material that is<br>collected from households by e.g., mu-<br>nicipalities and further sorted by waste<br>management plants<br>Depending on the legal context, the ter-<br>minology "Mixed waste plastic" may be | Yes   |
|   | used to emphasize the more uniform na-<br>ture of the material as a plastic rather<br>than a waste  |   |
|   | In case of potential ocean bound plastic<br>waste (OBP) this must be indicated by<br>adding "potential OBP" in brackets.  |   |
| Municipal solid waste                               |   | Yes   |
| Mung beans  |   | No  |
| Natural rubber                                      |   | No  |



| Table 1: Raw material  |  |   |
|--|--|---|
| Declaration of material on ISCC<br>PLUS certificate  | Additional information   | Can be classified as waste/resi-<br>due under ISCC PLUS |
| Nitrogen   | As specified in the ISCC PLUS system document (from ambient air)   | Yes   |
| Oil wastes and wastes of liquid<br>fuels ( <i>specification of oil waste or</i><br><i>waste of liquid fuel</i> ) | Includes only fossil circular material.<br>One of the following types must be<br>specified in brackets: waste hydraulic<br>oils; waste engine, gear and lubricating<br>oils; waste insulating and heat transmis-<br>sion oils; bilge oils; waste fuel oil; waste<br>diesel; waste petrol (e.g. Oil wastes and<br>wastes of liquid fuels (waste engine,<br>gear and lubricating oils)). All other<br>specifications must be individually ap-<br>proved by ISCC. | Yes   |
| Orange   |  | No  |
| Oxygen   | As specified in the ISCC PLUS system document (from ambient air)   | Yes   |
| Paper sludge   |  | Yes   |
| Peas   |  | No  |
| Peaches  |  | No  |
| Pepper (specification of pepper)   | Can be further specified in brackets   | No  |
| Pine resin   |  | No  |
| Plantain   |  | No  |
| Plastic waste (specification of polymer)   | The specification of polymer must be<br>added in brackets (e.g. Plastic waste<br>(PA) or Plastic waste (PS))   | Yes   |
| Potatoes   |  | No  |
| Renewable electricity  |  | No  |
| Rice   |  | No  |
| Sludge from the water treatment<br>of wet mixed plastic waste sort-<br>ing                                       | Containing food waste and contami-<br>nated paper  | Yes   |
| Slurry faecal sludge   | The share of total solids is 5-15%   | Yes   |



| Table 1: Raw material                                     |   |   |
|---|---|---|
| Declaration of material on ISCC<br>PLUS certificate       | Additional information  | Can be classified as waste/resi-<br>due under ISCC PLUS |
| Spinach   |   | No  |
| Still bottoms and reaction resi-<br>dues                  |   | Yes   |
| Strawberries  |   | No  |
| Timber (specification)                                    | Must be further specified in brackets as soft or hard timber  | No  |
| Tomato  |   | No  |
| Used organic solvents, washing liquids and mother liquors |   | Yes   |
| Vinasse (sugarcane)                                       |   | No  |
| Waste butane gas  |   | Yes   |
| Waste styrene ethylbenzene mixture                        |   | Yes   |
| Waste textiles (specification)                            | Can be further specified in brackets (e.g. Waste textiles (apparel))  | Yes   |
| Zinc waste (specification of source)                      | The source from where zinc waste is<br>recovered/collected must be speci-<br>fied. (e.g., Zinc waste (Die-casting in-<br>dustry wastes) | Yes   |



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Process to determine if a material can be certified according to the ISCC waste and residue process



**Note:** If evidence can be demonstrated to the auditor that competent national authorities have classified the respective material as a waste or residue in the particular case, e.g. by official decision that is not publicly available, the auditor must only assess steps 1 and 2 in the process above in the individual case.



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#### Table 2: Intermediate and final products

Note:

• Depending on the raw material used at the beginning of the supply chain, the respective prefix "bio", "circular", "bio-circular" or "renewable-energy-derived" shall be indicated as explained above.

| Declaration of material on ISCC PLUS certificate | Additional information  |
|--|---|
| 1-decene   |   |
| 1-dodecene                                       |   |
| 2-(dimethylamino)ethanol                         |   |
| 2-ethylhexanol                                   |   |
| 2-ethylhexanoic acid                             |   |
| 2-propylheptanol                                 |   |
| 2,2-dimethyl butane                              |   |
| 3-ethyl-oxetane-3-methanol                       |   |
| 3-methyl-1,5-pentanediol                         |   |
| 5-ethyl-1,3-dioxane-5-methanol                   |   |
| Acetaldehyde                                     |   |
| Acetic acid                                      |   |
| Acetic acid salts ( <i>specification</i> )       | The type of acetic acid salt must be specified (e.g.<br>Acetic acid salt (Sodium acetate)). Only the part of the<br>salt originating from certified acetic acid can be<br>claimed as certified. |
| Acetone  |   |
| Acetone cyanohydrin                              |   |
| Acetonitrile                                     |   |
| Acetylene  |   |
| Acrylamide                                       |   |
| Acrylated amine                                  |   |
| Acrylic acid                                     | Can also be specified as "Crude acrylic acid (CAA)" or<br>"High purity acrylic acid (HPAA)"   |
| Acrylonitrile                                    |   |
| Acryloyloxyethyltrimethylammonium chloride       |   |



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- Examples: Bio PET, Circular PP or Bio-circular PP.

| Declaration of material on ISCC PLUS certificate                                      | Additional information   |
|---|--|
| Adhesives   |  |
| Adipic acid   |  |
| Adipic acid, compd. with hexamethylenediamine   |  |
| Alcohol ethoxylates ( <i>specification on number of car-</i><br><i>bon atoms</i> )    | The number of carbon atoms must be specified in brack-<br>ets (e.g. Alcohol ethoxylates (C12), Alcohol ethoxylates<br>(C12-C15))   |
| Alcohol ethoxypropoxylates (specification on number of carbon atoms)                  | The number of carbon atoms must be specified in brack-<br>ets (e.g. Alcohol ethoxypropoxylates (C12))  |
| Alcohol propoxylates ( <i>specification on number of car-</i><br><i>bon atoms</i> )   | The number of carbon atoms must be specified in brack-<br>ets (e.g. Alcohol propoxylates (C12))  |
| Aliphatic hydrocarbons ( <i>specification of aliphatic hy-</i><br><i>drocarbons</i> ) | Mixture of aliphatic hydrocarbons with similar number of<br>carbon atoms. The types of aliphatic hydrocarbons must<br>be specified in brackets (e.g., Aliphatic hydrocarbons<br>(C10-C13), Aliphatic hydrocarbons (alkanes, C11-15))                                 |
| Alkenes C9-C11, C10-rich  |  |
| Alkyl acetate (specification of alkyl acetate)  | The type of alkyl acetate must be specified in brackets (e.g. Alkyl acetate (butyl acetate), Alkyl acetate (ethyl acetate))  |
| Alkyl acrylate (specification of alkyl acrylate)                                      | The type of alkyl acrylate must be specified in brackets<br>(e.g. Alkyl acrylate (methyl acrylate), Alkyl acrylate (ethyl<br>acrylate), Alkyl acrylate (ethylene-butyl acrylate), Al-<br>kyl acrylate (butyl acrylate) or Alkyl acrylate (2-ethylhexyl<br>acrylate)) |
| Alkyl amine (specification of alkyl amine)  | The type of alkyl amine must be specified in brackets<br>(e.g. Alkyl amines (dimethylamine), Alkyl amines<br>(monomethyl amine) or Alkyl amines (dimethyldodecyl<br>amine))  |
| Alkyl benzene (specification of alkyl benzene)  | The type of Alkyl benzene must be specified in brackets (e.g. Alkyl benzene (ethylbenzene), Alkyl benzene  |



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#### Table 2: Intermediate and final products

- Depending on the raw material used at the beginning of the supply chain, the respective prefix "bio", "circular", "bio-circular" or "renewable-energy-derived" shall be indicated as explained above.
- Examples: Bio PET, Circular PP or Bio-circular PP.

| Declaration of material on ISCC PLUS certificate              | Additional information  |
|---|---|
|   | (linear alkyl benzene) or Alkyl benzene (heavy alkyl ben-<br>zene))   |
| Alkyl chloride (specification of alkyl chloride)              | The type of alkyl chloride must be specified in brackets<br>(e.g. Alkyl chloride (methylchloride) or Alkyl chloride<br>(ethylene dichloride))   |
| Alkyl methacrylate (specification of alkyl methacry-<br>late) | The type of Alkyl methacrylate must be specified in<br>brackets (e.g. Alkyl methacrylate (MMA))<br>MMA = methyl methacrylate  |
| Alkyl phosphinic acid salts                                   | Can be further specified (e.g. Alkyl phosphinic acid salts (aluminium diethylphosphinate))  |
| Allyl acetate   |   |
| Allyl alcohol   |   |
| Allyl chloride  |   |
| Amino alcohols (specification of amino alcohol)               | The type of amino alcohol must be specified in brackets (e.g. Amino alcohols (MEA) or Amino alcohols (TEA))   |
|   | TEA = triethanol amine  |
| Ammonia   |   |
| Ammonium bicarbonate  |   |
| Ammonium nitrate ( <i>specification</i> )                     | May include also other non-certified components, which<br>can be specified in brackets, e.g. Ammonium nitrate<br>(with Sulfur from natural calcium sulphate). The certified<br>share is limited to the ammonium nitrate part of the prod-<br>uct. |
| AMS   | Alpha-methylstyrene   |
| Amyl Cinnamic Aldehyde  |   |
| Anethole  |   |
| Aniline   |   |



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- Examples: Bio PET, Circular PP or Bio-circular PP.

| Declaration of material on ISCC PLUS certificate                    | Additional information  |
|---|---|
| Aromatic hydrocarbons (specification of aromatic hy-<br>drocarbons) | Mixture of aromatic hydrocarbons with similar number of carbon atoms. The number of carbon atoms must be specified in brackets (e.g., Aromatic hydrocarbons (C6) or Aromatic hydrocarbons (C9-C10)) |
| Aromatic polyphosphate (specification)                              | Can be further specified e.g. (Aromatic polyphos-<br>phate (Phosphoric trichloride,polymer with 1,3-ben-<br>zenediol, phenyl ester))  |
| Artificial grass / turf   |   |
| Asphalt (specification)   | The certified input must be further specified, only<br>the part of the product from the certified inputs can<br>be claimed under ISCC (e.g. Asphalt (Oil rosin))                                    |
| Bakery products   |   |
| Benzaldehyde  |   |
| Benzene   |   |
| Benzoic acid  |   |
| Benzoyl chloride  |   |
| Benzyl alcohol  |   |
| Benzyl chloride   |   |
| Betaines (specification)  | Can be further specified in brackets  |
| Beta pinene   |   |
| ВНЕТ  | Bis(2-Hydroxyethyl) terephthalate   |
| Bisphenol A dianhydride   |   |
| Bisulphite  |   |
| Bitumen   | Only the actual share of ISCC certified sustainable input may be claimed as sustainable   |
| Blood meal  |   |
| BPA   | Bisphenol A   |



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#### Table 2: Intermediate and final products

Note:

• Depending on the raw material used at the beginning of the supply chain, the respective prefix "bio", "circular", "bio-circular" or "renewable-energy-derived" shall be indicated as explained above.

| Declaration of material on ISCC PLUS certificate | Additional information   |
|--|--|
| Brewers' (spent) grain                           |  |
| Butadiene  |  |
| Butane   |  |
| Butanol  |  |
| Butanediol                                       |  |
| Butene (specification of type of butene)         | The type of butene can be specified in brackets (e.g.,<br>Butene (1-butene), Butene (2-butene) or Butene (isobu-<br>tene))   |
| Butyl hydroperoxide                              |  |
| Butyraldehyde                                    |  |
| C4 (specification of type)                       | Mixture of C4 hydrocarbons. The type of C4 can be fur-<br>ther specified in brackets<br>Specifications include for example, crude C4, hydro-<br>treated C4, partially hydro-treated C4, raffinate 1 / C4R1<br>(C4 without butadiene), raffinate 2/C4R2 (C4 without bu-<br>tadiene and isobutylene), raffinate 3/C4R3 |
| C4 oligomers (specification of type)             | Mixture of C4 oligomers. The type of C4-oligomers can be specified in brackets (e.g. C4-oligomers (dodecane))  |
| C5 (specification of type)                       | Mixture of C5 hydrocarbons. The type of C5 can be fur-<br>ther specified in brackets<br>Specifications include for example crude C5, mixed C5,<br>hydro-treated C5, partially hydro-treated C5   |
| C6 (specification of type)                       | Mixture of C6 hydrocarbons. The type of C6 can be fur-<br>ther specified in brackets   |
| C7 (specification of type)                       | Mixture of C7 hydrocarbons. The type of C7 can be fur-<br>ther specified in brackets   |
| C8 (specification of type)                       | Mixture of C8 hydrocarbons. The type of C8 can be fur-<br>ther specified in brackets   |



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### Table 2: Intermediate and final products

Note:

• Depending on the raw material used at the beginning of the supply chain, the respective prefix "bio", "circular", "bio-circular" or "renewable-energy-derived" shall be indicated as explained above.

| Declaration of material on ISCC PLUS certificate   | Additional information  |
|--|---|
| Calcium ammonium nitrate                           |   |
| Calcium carbonate                                  | The input must originate from waste streams e.g., from paper sludge.  |
| Caprolactam  |   |
| Caprolactone                                       |   |
| Carbon black                                       |   |
| Carbon fibres                                      |   |
| Carbon monoxide                                    |   |
| Carboxylic acid (specification of carboxylic acid) | The type of carboxylic acid can be specified in brackets<br>(e.g. Carboxylic acid (lactic acid), Carboxylic acid (lauric<br>acid), Carboxylic acid (stearic acid) or Carboxylic acid<br>(valeric acid)) |
| Carboxylic acid anhydrides                         | The type of carboxylic acid anhydrides can be specified<br>in brackets (e.g. Carboxylic acid anhydrides (phthalic an-<br>hydride))  |
| Cassava chips                                      |   |
| Cassava residue                                    | A processing residue that is obtained from Cassava or Cassava chips   |
| Cellulose acetate                                  |   |
| Cellulose esters                                   |   |
| CGF  | Corn gluten feed  |
| CGM  | Corn gluten meal  |
| Char   | Product from thermal treatment in low oxygen environ-<br>ment of hydrocarbon materials e.g. pyrolysis process of<br>mixed plastic waste, possible raw material category: cir-<br>cular                  |



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#### Table 2: Intermediate and final products

Note:

• Depending on the raw material used at the beginning of the supply chain, the respective prefix "bio", "circular", "bio-circular" or "renewable-energy-derived" shall be indicated as explained above.

| Declaration of material on ISCC PLUS certificate | Additional information  |
|--|---|
| Charcoal   | Product of thermal treatment in low oxygen environment<br>of biomass, e.g. wood or forestry residues, possible raw<br>material categories: bio and bio-circular   |
| Chlorine   |   |
| Chlorobenzene                                    |   |
| Cinnamaldehyde                                   |   |
| Coal   | Co-product from pyrolysis of plastic waste  |
| Coating / paint / varnish                        |   |
| Copolyesters                                     |   |
| Copolymers ( <i>specification of copolymer</i> ) | The type of copolymer must be specified in brackets<br>(e.g. Circular copolymer (SAN), Bio copolymer (SBR),<br>Copolymer (copolymer wax)).<br>Further copolymers are ABS, ASA, MABS, MBS, NBL,<br>Phenol-formaldehyde, Resol, SBC, SBS, SSBR, ESBR,<br>SMMA, EVOH (ethylene vinyl alcohol) etc. |
| Cracker oil                                      |   |
| Crotonaldehyde                                   |   |
| Crystalline dextrose (monohydrate)               |   |
| Cumene   |   |
| Cyclohexane                                      |   |
| Cyclohexanol                                     |   |
| Cyclohexanedimethanol                            |   |
| Cyclohexanone                                    |   |
| Cyclohexanone / Cyclohexanol mixture             |   |
| Di-tert-butylphenol derivatives (specification)  | The type of Di-tert-butylphenol derivatives can be further specified in brackets (e.g. Di-tert-butylphenol derivatives (antioxidant 1076))  |



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### Table 2: Intermediate and final products

Note:

• Depending on the raw material used at the beginning of the supply chain, the respective prefix "bio", "circular", "bio-circular" or "renewable-energy-derived" shall be indicated as explained above.

| Declaration of material on ISCC PLUS certificate                            | Additional information   |
|---|--|
| Dialkyl ether (specification on number of carbon at-<br>oms of alkyl rests) | The numbers of carbon atoms of alkyl rests must be<br>specified in brackets, e.g. Dialkyl ether (C6, C18), Dial-<br>kyl ether (Diethylether) or Dialkyl ether (methyl tert-butyl<br>ether, MTBE) |
| Diamine (specification of diamine)  | The type of diamine can be specified in brackets (e.g.<br>Diamine (4,4'-diaminodicyclohexylmethane), Diamines<br>(hexamethylene diamine) or Diamines (2,4-toluene di-<br>amine))                 |
| Dichlorobenzene   |  |
| Dichlorodiphenyl sulfone  |  |
| Dicyclopentadiene   |  |
| DIPB (specification of DIPB)  | Diisopropylbenzene, can be further specified (e.g. DIPB (para-DIPB))   |
| Diesel / FAME   | Fatty acid methyl ester  |
| Dihydroxybenzols (specification of dihydroxybenzol)                         | The type of Dihydroxybenzol must be specified in brack-<br>ets (e.g. Dihydroxybenzols (hydroquinone))  |
| Dimethyl carbonate  |  |
| Dimethylaminoethanol  |  |
| Dimethylaminoethyl acrylate   |  |
| Dimethylaminoethyl methacrylate   |  |
| Dinitrotoluene  |  |
| Dipentaerythritol   |  |
| Dissolving pulp   |  |
| Dried distillers' grains with solubles (DDGS)                               |  |
| Dried glucose syrup   |  |
| EBS   | Ethylenebis(stearamide)  |



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#### Table 2: Intermediate and final products

- Depending on the raw material used at the beginning of the supply chain, the respective prefix "bio", "circular", "bio-circular" or "renewable-energy-derived" shall be indicated as explained above.
- Examples: Bio PET, Circular PP or Bio-circular PP.

| Declaration of material on ISCC PLUS certificate                            | Additional information   |
|---|--|
| EPDM  | Ethylene propylene diene monomer, can be further specified   |
| Epichlorohydrine  |  |
| Epoxy acrylate oligomer   |  |
| Epoxy resin (specification of epoxy resin)                                  | The type of Epoxy resin can be specified in brackets (e.g., Epoxy resin (bisphenol A type))                    |
| Esters (specification of ester)   | The type of ester must be specified in brackets (e.g., Es-<br>ters (benzyl benzoate) or Esters (neodecanoate)) |
| Ester alcohols  |  |
| Ethane  |  |
| Ethanol   |  |
| Ethanolamine  |  |
| Ethylene  |  |
| Ethylene carbonate  |  |
| Ethylene oxide  |  |
| EVA   | Ethylene-vinyl acetate   |
| Expandable polystyrene  |  |
| Expanded polystyrene ( <i>specification of expanded polystyrene</i> )       | Can be further specified   |
| Fabrics / fibres / scrims (specification of fabrics / fi-<br>bres / scrims) | Can be further specified (e.g. nonwovens)  |
| Feather meal  |  |
| Feed / food protein concentrate   |  |
| Fertilizer  | The input must originate from agricultural waste or resi-<br>dues  |
| Flour / meal  |  |



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### Table 2: Intermediate and final products

- Depending on the raw material used at the beginning of the supply chain, the respective prefix "bio", "circular", "bio-circular" or "renewable-energy-derived" shall be indicated as explained above.
- Examples: Bio PET, Circular PP or Bio-circular PP.

| Declaration of material on ISCC PLUS certificate                | Additional information   |
|---|--|
| Foils / films (specification of type of polymer)                | The type of polymer must be specified in brackets (e.g. Film (PE))   |
| Food / Beverage ( <i>specification</i> )                        | The type of ISCC certified sustainable input must be specified in brackets (e.g. Food (almond), Beverage (orange))   |
| Food glaze ( <i>input material</i> )                            | The type of ISCC certified sustainable input must be specified in brackets (e.g. Food glaze (sunflower oil))   |
| Formalin / formaldehyde / methanal                              |  |
| Formate salts   |  |
| Fragrance   | Only the actual share of ISCC certified input may be claimed as sustainable.   |
| Fructose  |  |
| Fructose-glucose syrup  |  |
| Furfuryl alcohol  |  |
| Fusel oil   |  |
| Furniture (specification of ISCC certified input mate-<br>rial) | The ISCC certified input material must be specified in brackets (e.g. Furniture (rattan))  |
| Gasoil  |  |
| Gasoline / Petrol   |  |
| Glass (specification)   | Must be further specified e.g. (Glass (glass fibre))   |
| Glucose   |  |
| Glucose syrup   |  |
| Gluten  |  |
| Glycerin derivative (specification)                             | The Glycerin derivative must be further specified in<br>brackets (e.g. Glycerin derivative (reaction mass of 1,3-<br>dioxan-5-ol and 1,3-dioxolan-4-ylmethanol) or Glycerin<br>derivative (2,2-dimethyl-1,3-dioxolan-4-yl-methanol)) |



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#### Table 2: Intermediate and final products

- Depending on the raw material used at the beginning of the supply chain, the respective prefix "bio", "circular", "bio-circular" or "renewable-energy-derived" shall be indicated as explained above.
- Examples: Bio PET, Circular PP or Bio-circular PP.

| Declaration of material on ISCC PLUS certificate                | Additional information   |
|---|--|
| Glycidyl ether (specification)                                  | The type of alcohol has to be specified in brackets  |
| Glycols (specification of glycol)                               | Can be further specified (e.g. Glycol (diethylene glycol))   |
| Glycol ethers (specification of glycol ether)                   | Can be further specified (e.g. Glycol ether (ethylene gly-<br>col monobutyl ether) or Glycol ether (PMA))<br>PMA = propylene glycol methyl ether acetate   |
| Granulated husks  |  |
| HDI   | Hexamethylene diisocyanate   |
| HDPE  | High-density polyethylene (recycling code 2)   |
| Hemp dust   |  |
| Hemp fibre  |  |
| Hexene  |  |
| HFCS  | High fructose corn syrup   |
| Hexyl Cinnamic Aldehyde   |  |
| Hexyldecanol  |  |
| Hydrocarbon resin ( <i>specification of hydrocarbon resin</i> ) | Includes synthetic hydrocarbon resins. The type of Hy-<br>drocarbon resin must be specified in brackets (e.g. Hy-<br>drocarbon resin (hydrogenated polycyclopentadiene<br>resin), Hydrocarbon resin (aliphatic hydrocarbon resin)<br>or Hydrocarbon resin (hydrogenated aliphatic hydrocar-<br>bon resin)) |
| Hydrochloric acid   |  |
| Hydrogen  |  |
| Hydrogen chloride   |  |
| Hydrogen cyanide  |  |
| Hydrogen peroxide   |  |
| Hydrowax  |  |



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- Examples: Bio PET, Circular PP or Bio-circular PP.

| Declaration of material on ISCC PLUS certificate   | Additional information   |
|--|--|
| Hydroxyethyl methacrylate  |  |
| Hydroxytoluols / cresols ( <i>specification of hydroxytol-uol</i> )                      | The type of hydroxytoluol must be specified in brackets (e.g. Hydroxytoluols / cresols (meta cresol))  |
| Insulation material (specification of ISCC certified in-<br>put material)                | The ISCC certified input material must be specified in brackets (e.g. Insulation material (polyisocyanurate))  |
| IPA  | Isopropyl alcohol, can be further specified as "High pu-<br>rity isopropyl alcohol (HPIPA)".   |
| IPDI   | Isophorone diisocyanate  |
| IsobutyItoluene  |  |
| Isononyl alcohol   |  |
| Isoprene   |  |
| Isosorbide   |  |
| Ketones (specification)  | Can be further specified   |
| Label material   |  |
| Laurolactam  |  |
| LDPE   | Low-density polyethylene (recycling code 4). Includes all<br>types of LDPE such as linear low-density polyethylene<br>(LLDPE)                            |
| LDX  | Liquid dextrose  |
| Lecithin   |  |
| Lignosulfonate salts (specification of metal ion)  | The type of metal ion must be specified in brackets  |
| Linear alkyl benzene sulfonic acid (specification of linear alkyl benzene sulfonic acid) | The type of Linear alkyl benzene sulfonic acid can be<br>specified in brackets (e.g. Linear alkyl benzene sulfonic<br>acid (4-C10-13-sec-alkyl derivs.)) |
| Liquid biogenic CO2  |  |
| Liquid post-industrial CO2   | Downstream usage as input material only applicable un-<br>der ISCC PLUS, if requirements laid down in ISCC   |



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### Table 2: Intermediate and final products

Note:

• Depending on the raw material used at the beginning of the supply chain, the respective prefix "bio", "circular", "bio-circular" or "renewable-energy-derived" shall be indicated as explained above.

| Declaration of material on ISCC PLUS certificate                          | Additional information   |
|---|--|
|   | PLUS system document chapter 5.4. "Requirements for CO2 Certifications" are fulfilled.   |
| LPG   | Liquified petroleum gas  |
| Lysine  |  |
| Maltose syrup   |  |
| Maltodextrin  |  |
| Margarine, refined  |  |
| Masterbatches   | Solid additive for plastic used for colouring plastics (col-<br>our masterbatch) or imparting other properties to plastics<br>(additive masterbatch) |
| Meat meal   |  |
| Methacrylic acid  |  |
| Methane   |  |
| Methanol  |  |
| MDA   | Methylendianilin   |
| MDI   | Methylendiphenylisocyanate   |
| MDI prepolymers   | Methylendiphenylisocyanate prepolymers   |
| MDPE  | Medium-density polyethylene (recycling code 2)   |
| Mechanically processed vegetable oil ( <i>specification</i> of vegetable) | The type of vegetable must be further specified in brack-<br>ets (e.g. Mechanically processed vegetable oil (olive))                                 |
| Menthone  |  |
| Melamine  |  |
| Mixed xylenes   |  |
| Multi-functional monomers (specification)                                 | Can be further specified. (e.g. Multi-functional mono-<br>mers (esters, acrylate)  |
| N methyl pyrrolidone  |  |



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### Table 2: Intermediate and final products

Note:

• Depending on the raw material used at the beginning of the supply chain, the respective prefix "bio", "circular", "bio-circular" or "renewable-energy-derived" shall be indicated as explained above.

| Declaration of material on ISCC PLUS certificate | Additional information  |
|--|---|
| Naphtha (specification of processing)            | The type of processing can be specified in brackets<br>(e.g., Naphtha (Fischer Tropsch) or Naphtha (Hydrother-<br>mal treatment))   |
| Nitric acid                                      |   |
| Nitriles   |   |
| Nonene   |   |
| N,N-Dimethyl-1,3-propanediamine                  |   |
| Octanol  |   |
| Octene   |   |
| Octyldodecanol                                   |   |
| Organic peroxides ( <i>specification</i> )       | Can be further specified (e.g. Organic peroxides (Peracetic acid))  |
| Oxo alcohols                                     |   |
| Oxo aldehydes                                    |   |
| PA   | Polyamide   |
| Packaging (specification of polymer)             | Can include caps, closures, tubs or lids. The type of pol-<br>ymer must be specified in brackets and the type of pack-<br>aging can be specified in brackets (e.g. Packaging (food<br>boxes from PE) or Packaging (PE)) |
| Palm kernel meal                                 |   |
| РАМ  | Polyacrylamide  |
| PAN  | Polyacrylonitrile   |
| PAO (specification of PAO)                       | Polyalphaolefin, the type of PAO can be specified (e.g. PAO (1-dodecen) or PAO (amorphous)).  |
| Papers and boards coated, laminated, printed     |   |
| Para-cumylphenol                                 |   |
| Paraformaldehyde                                 |   |



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#### Table 2: Intermediate and final products

- Depending on the raw material used at the beginning of the supply chain, the respective prefix "bio", "circular", "bio-circular" or "renewable-energy-derived" shall be indicated as explained above.
- Examples: Bio PET, Circular PP or Bio-circular PP.

| Declaration of material on ISCC PLUS certificate                        | Additional information  |
|---|---|
| Paramethoxyphenol   |   |
| Parrafin wax  |   |
| Pasta   |   |
| РВ  | Polybutene  |
| PBT   | Polybutylene terephthalate  |
| PC (specification of PC)  | Polycarbonate, can be further specified in brackets (e.g. PC (Bisphenol-A-PC), PC (Isosorbide-PC))  |
| PC blends   | Polycarbonate blends  |
| PE (specification of PE)  | Polyethylene, can be further specified (e.g. PE (BOPE), PE (PE wax),  |
|   | BOPE = biaxially oriented polyethylene  |
|   | HDPE and LDPE can also be specified under PE  |
| Pentaerythritol   |   |
| Pentaerythritol ester ( <i>specification of pentaerythritol ester</i> ) | The type of Pentaerythritol ester must be specified in brackets (e.g. Pentaerythritol ester (pentaerythritol tri-<br>acrylate) or Pentaerythritol ester (pentaerythritol tetra-<br>pentanoate)) |
| Pentaerythritol tetrapentanoate   |   |
| Pentadiene  |   |
| Pentane   |   |
| Pentene   |   |
| Pesto   |   |
| PET   | Polyethylene terephthalate (recycling code 1)   |
| PETG  | Polyethylene terephthalate glycol-modified  |
| Phenol  |   |
| Phenolic aldehyde   |   |



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### Table 2: Intermediate and final products

Note:

• Depending on the raw material used at the beginning of the supply chain, the respective prefix "bio", "circular", "bio-circular" or "renewable-energy-derived" shall be indicated as explained above.

| Declaration of material on ISCC PLUS certificate                 | Additional information   |
|--|--|
| Phthalimide  |  |
| Phthalate esters ( <i>specification of type</i> )                | The type of phthalate ester must be specified in brackets<br>(e.g. Phthalate esters (PBT), Phthalate esters (PET),<br>Phthalate esters (PETG) or Phthalate esters (BHET)                               |
| Phytonutrients   |  |
| PIA  | Purified isophthalic acid  |
| Pipes  |  |
| PLA  | Polylactic acid (recycling code 7)   |
| Plastic ( <i>bio material</i> ) composites                       | The type of bio material must be specified (e.g. plastic cellulose fibre composite, plastic coffee grounds composite or plastic hemp dust composite)   |
| Plastic components / parts / products (specification of polymer) | The <i>component / part / product</i> can be specified, and the type of polymer must be specified in brackets (e.g. Plastic housings for lighters (PE), Plastic glasses (PP, PE))                      |
| Plastic compounds (specification of main polymer)                | Mixture of different polymers (plastics), masterbatches<br>and fillers without chemical reaction<br>The specification of main polymer(s) must be provided in<br>brackets (e.g. Plastic compounds (PE)) |
| Plasticizer (specification of material for application)          | The material for application shall be specified in brackets (e.g. Plasticizer (for PVC))   |
| PMMA   | Polymethyl methacrylate  |
| Polyacrylate (specification of polyacrylate type)                | The type of polyacrylate must be specified (e.g. Polyacrylate (sodium))  |
| Polyamine (specification of polyamine)                           | The type of polyamine must be specified in brackets (e.g. Polyamine (epichlorohydrine-dimethylamine))  |
| Polyaryletherketone (specification of polyarylether-<br>ketone)  | The type of Polyaryletherketone must be specified in brackets  |
| Polyester ( <i>specification</i> )                               | The type of polyester can be specified in brackets.<br>(e.g. Polyester (Polyhydroxybutyrate))  |



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#### Table 2: Intermediate and final products

- Depending on the raw material used at the beginning of the supply chain, the respective prefix "bio", "circular", "bio-circular" or "renewable-energy-derived" shall be indicated as explained above.
- Examples: Bio PET, Circular PP or Bio-circular PP.

| Declaration of material on ISCC PLUS certificate                         | Additional information  |
|--|---|
| Polyester acrylate (specification)                                       | Backbone of the material is a polyester esterified with (meth)acrylated acids. The polyester acrylate can be further specified                  |
| Polyester acrylate oligomer  |   |
| Polyethers (specification of polyether)                                  | The type of polyether must be specified (e.g. Polyether (polytetrahydrofuran), Polyether (polyoxymethylene) or Polyether (polyphenylene ether)) |
| Polyether acrylate (specification)                                       | Backbone of the material is a polyether esterified with (meth)acrylated acids. The polyether acrylate can be further specified                  |
| Polyether polyol (specification of polyether polyol)                     | The type of polyether polyol must be specified (e.g. Pol-<br>yether polyol (propoxylated glycerol))   |
| Polyetherimide   |   |
| Polyethyleneimine ethoxylates  |   |
| Polyethylene glycol  |   |
| Polyethylene glycol ether (specification)                                | The type of Polyethylene glycol ether must be specified<br>in brackets (e.g. Polyethylene glycol ether (polyethylene<br>glycol methyl ether))   |
| Polyimide (specification of polyimide)                                   | The type of Polyimide must be specified in brackets   |
| Polyisocyanurates (specification of ISCC certified in-<br>put materials) | The ISCC certified inputs can be specified in brackets  |
| Polyisoprene   |   |
| Polyketone (specification of polyketone)                                 | The type of Polyketone must be specified in brackets  |
| Polymer foam (specification of type of polymer)                          | The type of polymer must be specified in brackets (e.g.<br>Foam (PE), Foam (polyurethane))  |
| Polyols (specification of polyol)  | The type of polyol must be specified (e.g. Polyol (pen-<br>taerythritol))   |
| Polyol ester (specification)   | Can be further specified in brackets  |



#### (27 November 2023)

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- Examples: Bio PET, Circular PP or Bio-circular PP.

| Declaration of material on ISCC PLUS certificate                    | Additional information   |
|---|--|
| Polyethylene glycol ether carboxylic acids                          | The type of Polyethylene glycol ether carboxylic acid<br>must be specified in brackets (e.g. Polyethylene gly-<br>col ether carboxylic acid (polyethylene glycol me-<br>thyl ether acetic acid)) |
| Polysulfone (specification if needed)                               | Can be further specified (e.g. Polysulfone (polyphen-<br>ylsulfone)  |
| Polyurethane acrylate ( <i>specification</i> )                      | Backbone of the material is polyurethane esterified<br>with (meth)acrylated acids. The polyurethane acry-<br>late can be further specified   |
| (Poly)vinyl alcohol   |  |
| Polyvinyl butyral   |  |
| Polyvinylidene dichloride   | also known as Poly(1,1-dichloroethene)   |
| Polyvinylidene difluoride   |  |
| Potassium carbonate (K2CO3)   |  |
| Potassium hydroxide (KOH)   |  |
| Potassium sorbate   |  |
| PP (specification of PP)  | Polypropylene (recycling code 5), can be further speci-<br>fied (e.g. PP (cast polypropylene (CPP)), PP (BOPP),<br>PP (OPP), PP (PP wax))  |
|   | BOPP = biaxially oriented polypropylene  |
|   | OPP = oriented polypropylene   |
| PPS   | Polyphenylene sulfide  |
| Primary alcohols ( <i>specification on number of carbon atoms</i> ) | The number of carbon atoms must be specified in brack-<br>ets (e.g. Primary alcohols (C12), Primary alcohols (C12-<br>C15))  |
| Processed hazelnuts (specification of processing)                   | The type of processing can be further specified in brack-<br>ets   |



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Note:

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| Declaration of material on ISCC PLUS certificate | Additional information   |
|--|--|
| Processed oats (specification of processing)     | The type of processing can be further specified in brackets                                      |
| Processed tomato (specification of processing)   | The type of processing can be further specified in brack-<br>ets                                 |
| Propane  |  |
| Propionaldehyde                                  |  |
| Propylene  |  |
| Propylene oxide                                  |  |
| PS   | Polystyrene (recycling code 6)   |
| ΡΤΑ  | Purified terephthalic acid   |
| PU   | Polyurethane, can be further specified (e.g. PU (TPU))   |
|  | TPU = thermoplastic polyurethane   |
| PVAc   | Polyvinyl acetate  |
| PVC  | Polyvinylchloride (recycling code 3)   |
| Pygas  |  |
| Pyridine   |  |
| Pyrolysis ash                                    | Non-carbon part of solid pyrolysis co-products   |
| Pyrolysis gas                                    | Gaseous products of the pyrolysis process  |
| Pyrolysis oil (specification)                    | Liquid products of the pyrolysis process. The Pyrolysis oil can be further specified in brackets |
| Recycled carbon fuels                            |  |
| Refinery offgas                                  |  |
| RGP  | Refinery grade propylene, mixture of propylene and pro-<br>pane                                  |
| Rubber compound powder                           | Product from the processing of end-of-life tyres contain-<br>ing natural and synthetic rubber    |



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- Examples: Bio PET, Circular PP or Bio-circular PP.

| Declaration of material on ISCC PLUS certificate                          | Additional information   |
|---|--|
| Rubber compound sheets  | The rubber compound sheets must be an intermedi-<br>ate made from certified tyre ingredients (e.g. rubber,<br>copolymer) to produce tyres.   |
| Rubber hoses  |  |
| Rum   |  |
| SAP   | Superabsorbent polymer   |
| Saturated hydrocarbons ( <i>specification of saturated hydrocarbons</i> ) | Mixture of saturated hydrocarbons with similar number<br>of carbon atoms. The number of carbon atoms must be<br>specified in brackets (e.g. Saturated hydrocarbons (C14-<br>18) or Saturated hydrocarbons (C10-C13)) |
| Semolina  |  |
| Sheets  |  |
| Silicon dioxide (circular)  | The silicon dioxide must come from biogenic sources,<br>e.g. from the ash of biogenic materials like rice husks  |
| Sleeves   |  |
| SLES  | Sodium lauryl ether sulphate   |
| Sodium benzoate   |  |
| Sodium cyanide  |  |
| Sodium chlorate   | Renewable sodium chlorate from electrolysis processes  |
| Sodium hydroxide (NaOH)   | Renewable sodium hydroxide from electrolysis pro-<br>cesses  |
| Sodium hypochlorite   | Renewable sodium hypochlorite from electrolysis pro-<br>cesses   |
| Sodium silicate   | The sodium silicate must come from biogenic sources,<br>e.g. from the ash of biogenic materials like rice husks  |
| Solvent naphtha   |  |
| Sorbic acid   |  |



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| Declaration of material on ISCC PLUS certificate                  | Additional information   |
|---|--|
| Sorbitol  |  |
| Sorted recovered plastics ( <i>specification of the polymer</i> ) | The sorted recovered plastics must originate from<br>mixed plastic waste/mixed waste plastic. The main<br>component (type of polymer) of the intermediate can<br>be further specified.   |
| Starch  |  |
| Stearic acid salts (specification of stearic acid salt)           | The type of stearic acid salt must be specified (e.g.<br>Stearic acid salt (calcium stearate)). Only the part of the<br>salt originating from certified stearic acid can be claimed<br>as certified.   |
| Styrene monomer   |  |
| Syngas (specification of carbon monoxide and hydro-<br>gen ratio) | Syngas is composed of carbon monoxide and hydrogen.<br>The ratio must be specified in brackets, e.g. Syngas (X<br>% carbon monoxide, Y % hydrogen)   |
| Rubber ( <i>specification</i> )                                   | Can be a synthetic rubber or a combination of natural<br>and synthetic rubber. The type and/or combination of<br>natural and synthetic rubber must be further specified<br>(e.g. Rubber (isoprene rubber), Rubber (butadiene rub-<br>ber), Rubber (natural rubber/isoprene rubber) |
| Tall oil (distilled)  |  |
| TDI   | Toluene diisocyanate   |
| Terephthalate esters ( <i>specification</i> )                     | The type of terephthalate ester must be specified in<br>brackets (e.g. Terephthalate esters (DMT)<br>DMT = Dimethyl terephthalate  |
| Terephthalic acid   |  |
| Terephthalic acid salts ( <i>specification of salt</i> )          | The type of Terephthalic acid salt can be specified (e.g.<br>Terephthalic acid salts (calcium terephthalate)). Only the<br>part of the salt originating from terephthalic acid can be<br>claimed as certified  |



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Note:

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| Declaration of material on ISCC PLUS certificate                         | Additional information  |
|--|---|
| Terpenes ( <i>specification of terpene</i> )                             | Specification according to the type of terpenes can be<br>provided (e.g. Terpenes (pinene)). This entry can also<br>be used for terpenic resins. In this case a specification of<br>the terpenes, on which the resin is based, can be pro-<br>vided.                      |
| Tetrahydrofuran  |   |
| Toluene  |   |
| Toluene/ xylenes C7-C8 mix   |   |
| TPE  | Thermoplastic elastomer   |
| Trichloroethane  |   |
| Trimethylolpropane   |   |
| Turpentine   |   |
| Tyres  |   |
| Unsaturated hydrocarbons (specification of unsatu-<br>rated hydrocarbon) | Mixture of unsaturated hydrocarbons with similar num-<br>ber of carbon atoms. The number of carbon atoms must<br>be specified in brackets (e.g. Unsaturated hydrocarbons<br>(C6), Unsaturated hydrocarbons (Alkenes C9-C11-rich)<br>or Unsaturated hydrocarbons (C9-C10)) |
| Urea   |   |
| Urea ammonium nitrate  |   |
| Urethane acrylate oligomer   |   |
| Urethane methacrylate oligomer   |   |
| VAM  | Vinyl acetate monomer   |
| VCM  | Vinyl chloride monomer  |
| Vegetable oil ethoxylates (specification of vegetable)                   | The type of vegetable must be specified in brackets   |
| Vinylidene fluoride  |   |
| Virgin sugar cane honey  |   |



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- Examples: Bio PET, Circular PP or Bio-circular PP.

| Declaration of material on ISCC PLUS certificate | Additional information  |
|--|---|
| Wax  | E.g. Wax (sunflower)  |
| Wood fibre boards/ wood particle boards          |   |
| Wood vinegar                                     |   |
| Xylenols (specification of isomer)               | The type of xylenol can be further specified in brackets                      |
| Xylenes (specification of xylene)                | The type of xylene must be specified in brackets (e.g. Xylenes (para-xylene)) |
| Zinc oxide                                       |   |