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Guidance

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ISCC EU 203-02 MASS BALANCE GUIDANCE

Version 1.2

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Content

1. Introduction

Mass balance clarification needed

Under ISCC EU there are two distinct, allowable chain of custody models: physical segregation and mass balance. These chain of custody options differ in their connection between the physical material and the sustainability characteristics of the material. Under physical segregation certified materials are kept physically separate from non-certified materials. Under mass balance, certified and non-certified material may be physically mixed, but separated on a bookkeeping basis. With the mass balance model, no entity can claim more certified products than they sourced. Additionally, mass balance shall follow the physical flow of the material throughout the supply chain.

The mass balance chain of custody model under the rules of the Renewable Energy Directive (RED) 2023/2413, and the Implementing Regulation (EU) 2022/996 (hereby referred to as IR 2022/996 or "IR"), in particular, raise a number of questions as to how the approach may be practically implemented by economic operators and verified by auditors. ISCC has received an increasing number of inquiries from System Users regarding mass balance under the ISCC EU certification scheme. Such inquiries have often mainly highlighted ambiguities surrounding scenarios describing the practical implementation of mass balance rules (see ISCC System Document 203 "Traceability and Chain of Custody", section 4.4 and Annex I).

Adding mass balance scenarios

To fully utilise the mass balance approach, it is important that stakeholders have an aligned understanding regarding the rules and limitations of mass balance structures. It is therefore necessary to provide expanded guidance to complement and reinforce the ISCC EU 203 "Traceability and Chain of Custody" System Document. The results of this Guidance document are based on a multi-stakeholder dialogue, which incorporates results of an expert group involving members of the ISCC Association and Certification Bodies, as well as the perspectives of other stakeholders outside the working group. The aim is to clarify potential ambiguities in existing rules and to provide clarifications for alternative scenarios that may have not yet been considered. The document will be regularly updated in order to respond to new market conditions and changes in legal requirements.

Chapter 2 of this document provides visualisation for mass balance guidelines to improve clarity surrounding the basic principles. This same chapter is divided into multiple sections, including section 2.1, which focuses on the procedures for the mass balancing of feedstocks and intermediates preceding the production of a final fuel ("upstream"). In the subsequent section, 2.2, mass balancing rules for final fuels between production and a final user are presented ("downstream"). Chapter 3 showcases a sample of concrete application examples, so-called scenarios.

2. Mass Balance: The Basics

2.1 Mass Balance Rules from Feedstock to Final Fuel Production

Physically identical

Before mass balance rules can be applied, it is important to check whether the raw materials, any intermediate products, and the final fuels are physically identical or can at least be grouped together based on similar characteristics. This classification determines how sustainability characteristics are assigned – proportional or flexible – during distribution and processing.

To check whether materials are physically identical, we refer to the ISCC EU material list that aligns with the EU's Union Database (UDB). If two materials appear under the same entry in the ISCC list, they are considered physically identical. For example, a batch of Used Cooking Oil (UCO) and another batch of UCO from a different source are treated as the same material because they have the same classification.

Same product group

If two materials are not physically identical – like UCO and animal fats from rendering (Category 1 or 2) – they might still be grouped together in what is called a product group, but only if certain criteria are met. Criteria are based on the requirements of the IR 2022/996 and were specified by ISCC in a stakeholder dialogue. A product group includes feedstocks and fuels that are not identical, but still similar enough in key properties. For materials to be considered part of the same product group, all of the following criteria shall be met:

- Similar physical characteristics: density
- Similar chemical characteristics: Lower Heating Value (LHV)
- Same RED category: The materials shall fall under the same RED category, according to the EU Renewable Energy Directive (RED)

The physical and chemical values are considered similar if they are within a 5% tolerance range. In the case of RED category, feedstocks and fuels shall be subject to the same rules for sustainable fuels which contribute to the Member State targets for renewable energy. All the criteria (physical, chemical, and RED category) shall be met together for this grouping to be allowed. For certain fuels, such as gaseous biomass fuels or Liquefied Natural Gas (LNG), only the chemical similarity the LHV) and RED category matter – physical properties like density are not relevant. The EU defines five main categories of materials under the RED framework: Food and feed crop, high iLUC risk (iLUC = indirect land use change), Annex IX Part A, Annex IX Part B, and other/unclassified material.

Figure 1 below illustrates the outlined criteria on how to categorize whether material(s) may belong to the same product group.

Same product group	**Criteria**
Similar **physical** characteristics	• Density
Similar **chemical** characteristics	• Lower heating value (LHV)
Same **RED category***	a) Food & feed crops/ biofuels including low ILUC risk certified palm (“crop” cap) b) High ILUC risk crops/ biofuels (high ILUC cap) c) Annex IX A (sub-target, 2 x multiplier) d) Annex IX B (IX B cap, 2 x multiplier) e) Other/unclassified sustainable feedstocks/biofuels (no target, caps, multipliers)

*subject to the same rules for the contribution of sustainable fuels towards the Member State targets for renewable energy laid down in Art. 7, 26 and Art. 27 of the RED III

Figure 1: Criteria for product groups

Example: Same and Different Product Groups

- UCO and animal fats from rendering (Category 1 and 2) may be grouped together if their physical and chemical properties match and they are both in Annex IX B.
- UCO and POME oil (Palm Oil Mill Effluent) cannot be grouped, as they fall under different RED categories.

Proportional vs flexible assignment

Once materials are either confirmed as physically identical or placed in the same product group, the next step is to assign their sustainability characteristics. This assignment follows different paths depending on the relationship between the materials used. Proportional or flexible assignment is possible.

Proportional assignment means that the sustainability characteristics are assigned to outputs that mirrors the physical blending of materials. For example, if a tank (or interconnected tanks) contain(s) a 60/40 physical mix of two non-identical materials that do not belong to the same product group, all outgoing batches shall maintain this same ratio. The basis for proportional assignment is always the current volume leaving the tank. Sustainable shares in the tank heel cannot be credited to outgoing batches but remain proportionally assigned in the tank. In contrast, flexible assignment allows outgoing batches to be allocated freely, without maintaining this proportionality. Figure 2 below illustrates the distinction between these two approaches to assigning sustainability characteristics.

- <u>Proportional:</u> Raw materials that are not identical and *<u>do not</u> belong to the same product group*

- Flexible: Raw materials that are not identical but *do belong to the same product group*

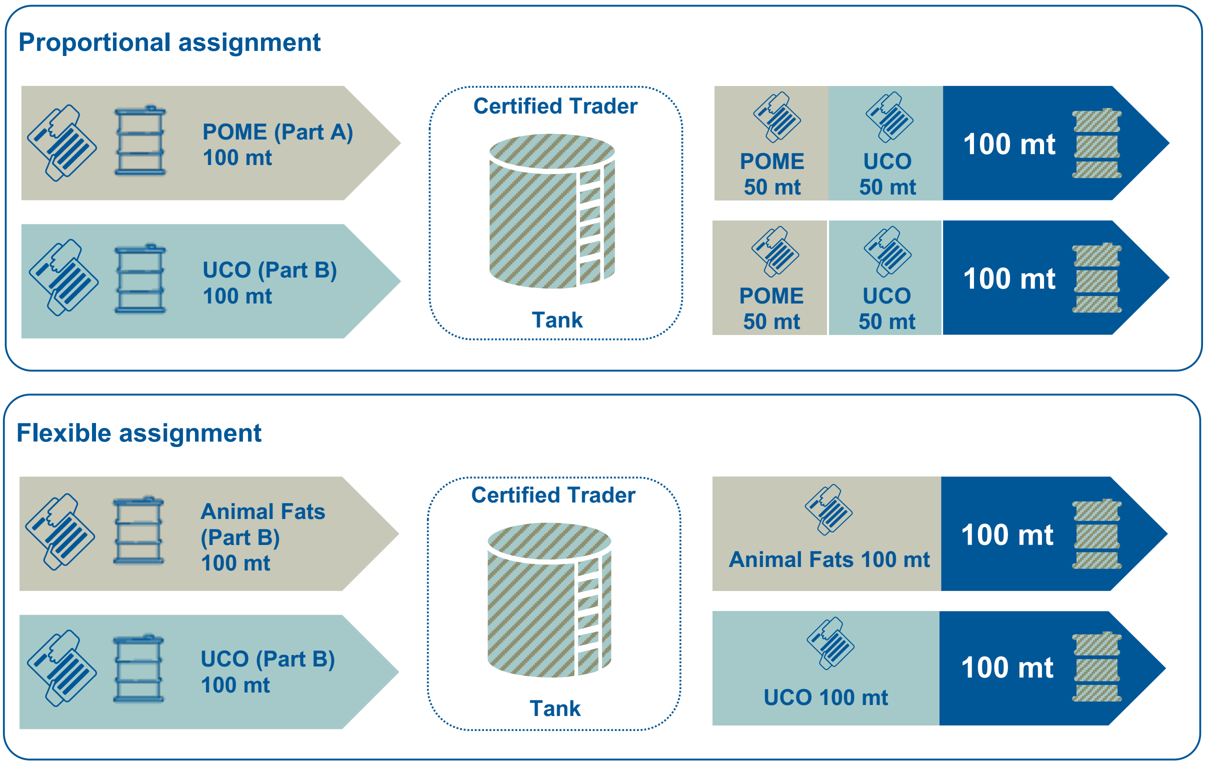


Figure 2: Proportional vs flexible assignment

Upstream decision tree assignment rules

Figure 3 showcases a decision tree to illustrate the assignment of sustainability characteristics for activities with raw materials and intermediates up to the processing to final fuels.

Physically identical raw materials and intermediate products, or those belonging to the same product group, may be flexibly assigned (IR 2022/996, Art. 19, §2(c)). This path of the decision tree is also applicable for biomethane, which is certified and traced through the mass-balancing system of EU interconnected gas grid (Delegated Regulation (EU) 2023/1640), as well as for biogenic CO_2 from an industrial point source, e.g. steel, cement or pulp and paper plant, used for RFNBO production (Delegated Regulation (EU) 2023/1185 and Q&A for the certification of RFNBOs and RCF, published on 14 March 2024).

However, if physically non-identical raw materials and intermediate products belonging to different product groups are physically mixed, they shall be proportionally assigned. Raw materials that contain fossil and biogenic components follow the same logic and fall under proportional assignment, for example end-of-life tires or municipal solid waste. This is because the fossil content and the biogenic content are neither considered as physically identical (different entries in the ISCC material list) nor can be counted in the same product group (different RED category).

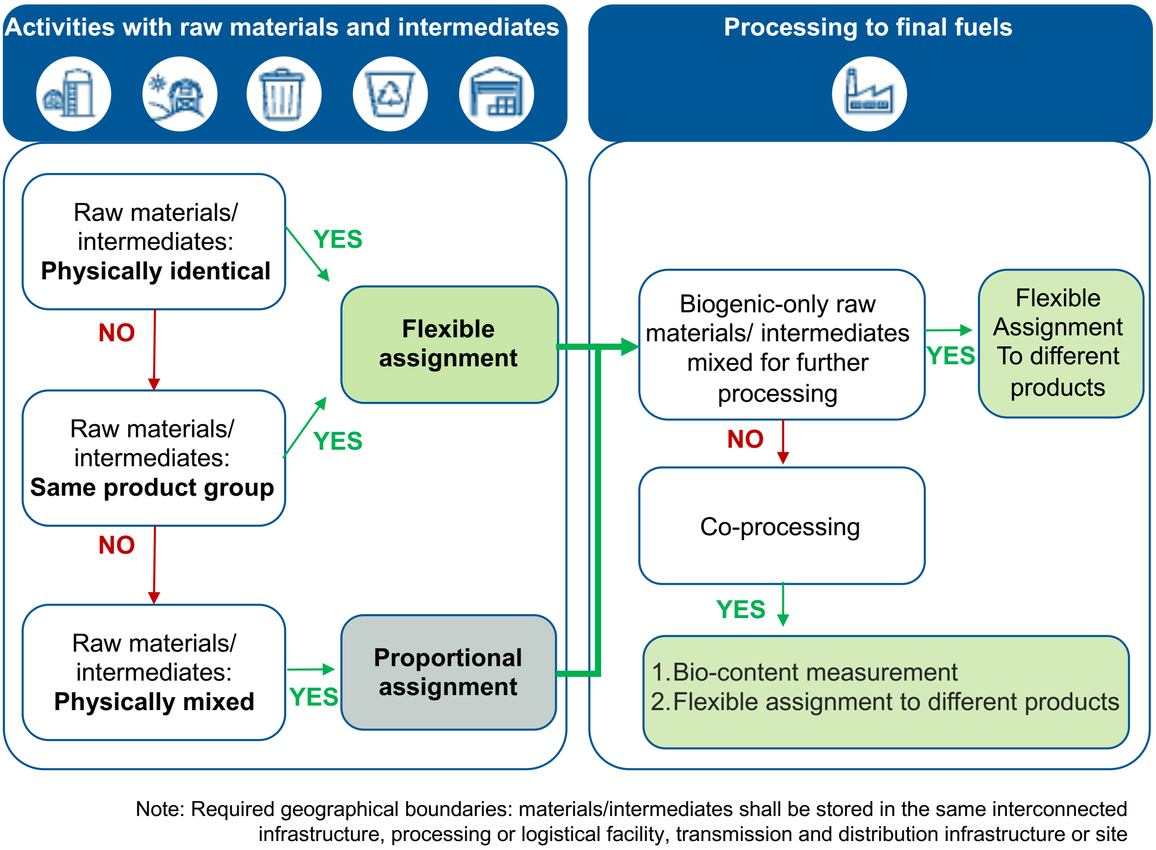


Figure 3: Assignment of sustainability characteristics raw material to processing to final fuels

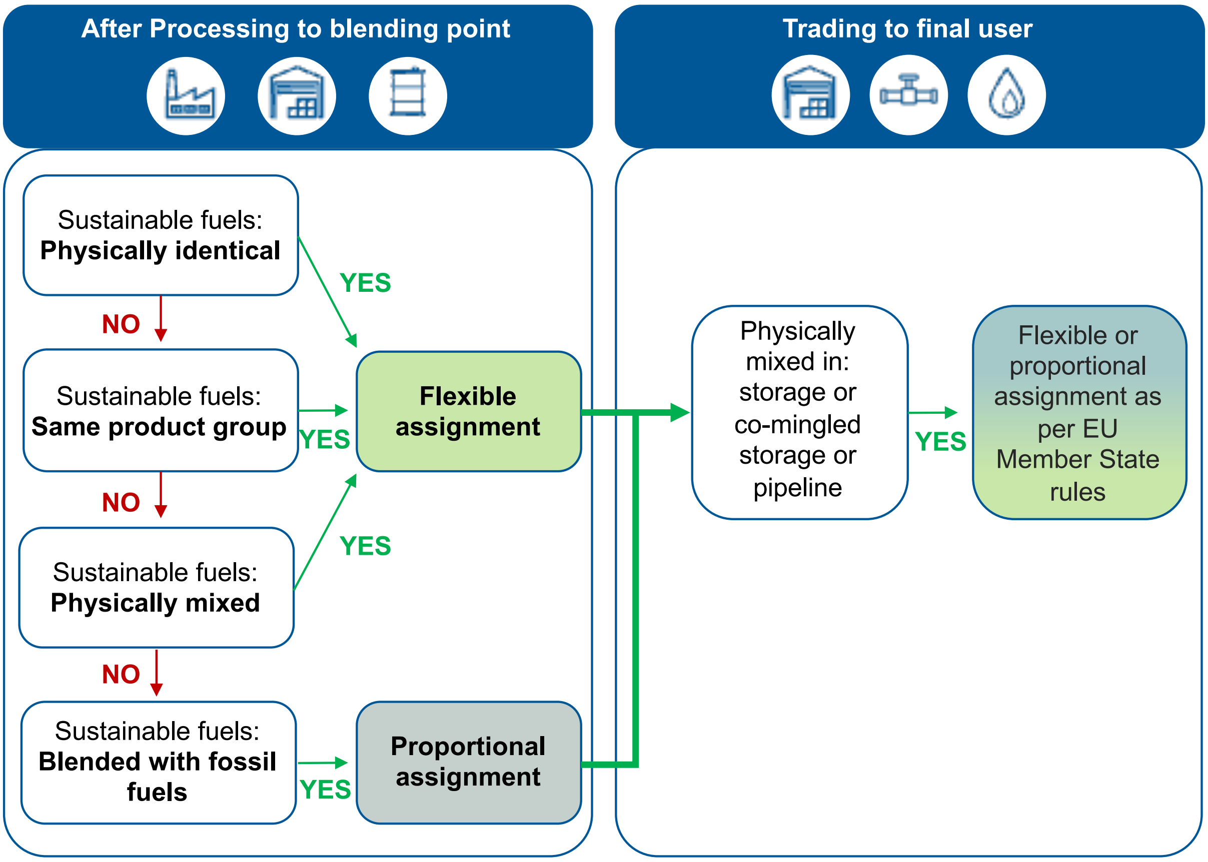
If physically non-identical raw materials and intermediate products belonging to different product groups are *not* physically mixed, they shall be separately assigned in different mass balances. Only one exception remains to this rule: If the feedstocks or intermediates are all biogenic, and they are mixed only for the purpose of further processing within the same final fuel production facility, then flexible assignment is allowed, even if the materials come from different RED categories (IR, Art. 19, §2(b)). This special case allows for greater flexibility in biofuel production facilities, where biogenic feedstocks from multiple sources are mixed together and then processed into final fuels like biodiesel.

Regarding co-processing, first it is required to determine the bio-content via an eligible measurement method (Delegated Regulation (EU) 2023/1640). After following such, a flexible assignment of sustainability characteristics to varying products is possible.

2.2 Mass Balance Rules after Final Fuel Production to Final User

Downstream decision tree assignment rules

After fuels are produced, they go through various steps before they reach the final user. As with raw materials and intermediate products, for final fuels it shall first be clarified whether the fuels are physically identical. To check whether fuels are physically identical, we refer again to the ISCC EU material list. Annex II provides an excerpt of the ISCC EU material list showing all final products. However, this works differently depending on the chain of custody model used. The following Figure 4 illustrates in a decision tree the assignment of sustainability characteristics for activities with processed fuels up to final use.



Note: Required geographical boundaries: fuels shall be stored in the same interconnected infrastructure, processing or logistical facility, transmission and distribution infrastructure or site

Figure 4: Assignment of sustainability characteristics processed fuels to final use

Final fuels *produced under mass balance chain of custody* model that fall under the same entry in the ISCC material list can be considered as physically identical. For example, a batch of Biodiesel and another batch of Biodiesel with different sustainability characteristics are treated as the same fuel because they have the same classification. A flexible assignment is possible.

Final fuels *produced under physical segregation chain of custody* model that fall under the same entry in the ISCC EU material list cannot be considered as physically identical. A flexible assignment is only possible if their raw material is identical or from the same product group, e.g. Biodiesel (rapeseed) and Biodiesel (soybean), or if the fuels are physically mixed, e.g. Biodiesel (rapeseed) and Biodiesel (UCO).

This can be explained as follows: RED mass balance methodology incorporates feedstock-specific differentiation, whereby sustainability characteristics and treatment of fuels are determined according to the production feedstock. However, the same framework acknowledges that sustainable fuels produced under mass balance lose their molecular "feedstock identity" during the production stage, as a flexible assignment is allowed. Following production, consequently, feedstock information is kept administratively on "a bookkeeping basis" and passed down along the supply chain.

Due to technical specification and/or regulatory requirements, neat sustainable fuels may need to be blended with fossil fuels at a certain point in the supply chain. The blending point refers to the specific location or installation, such as a tank, in the supply chain where neat renewable fuel is first physically mixed with fossil fuel to create a blended product. Blending under ISCC EU is defined as physical mixing of sustainable renewable fuel and fossil fuel to intentionally, e.g. due to technical specification and/or regulatory requirements, achieve a certain ratio (= blend ratio). In such cases, the term "blend" is used, and the sustainable fuel share is given as a percentage. For example, a "HEFA SAF (sustainable aviation fuel) blend (30%)" consists of 30% renewable fuel content (neat HEFA SAF) and 70% fossil fuel content.

Blending fossil and sustainable fuels

Blending is an activity carried out under the scope "Trader with Storage". Blending requires a proportional assignment of sustainability characteristics between fossil and renewable fuels (IR, Art. 19, §2(i)). If blending is required for technical reasons, it is recommended to use technical documentation as evidence of the sustainable content in the blend, e.g. a certificate of quality (CoQ) in aviation. ISCC cooperating Certification Bodies and their auditors verify compliance against mass balance rules for sustainable fuels as defined by the RED framework. It remains important to highlight that said auditors do not verify fuel compliance against quality standards, as it is outside the boundaries of responsibility for voluntary schemes. In the case of co-processing, blending is an inherent part of the production step, and the proportional assignment is ensured by the bio content measurement.

If sustainable fuels – neat or blended – are mixed in storage facilities, co-mingled storage facilities or pipelines for the purpose of trading the fuels, flexible assignment can be applied as a basic rule to show ISCC EU RED compliance. However, this basic rule may be restricted by requirements of Member States that deviate from this basic rule and require proportional assignment until a certain point in the supply chain, e.g., up to customs or up to the quota obligated party in the respective Member State. In such cases, it is the responsibility of the System User to ensure proportional assignment along the supply chain so that the individual requirements of the Member States are met.

3. Implementation of Mass Balance Rules: Scenarios

3.1 Upstream Scenarios: Feedstock to Final Fuel Production

3.1.1 Multiple Final Products from Varying Biogenic-Only Raw Materials

Flexible assignment to final products

Figure 5 below illustrates the assignment of sustainability characteristics in scenarios involving the production of multiple final products derived (only) from varying biogenic raw materials. Considering the product yield and the conversion factor, the sustainability characteristics of the raw materials may be flexibly assigned to the final products.

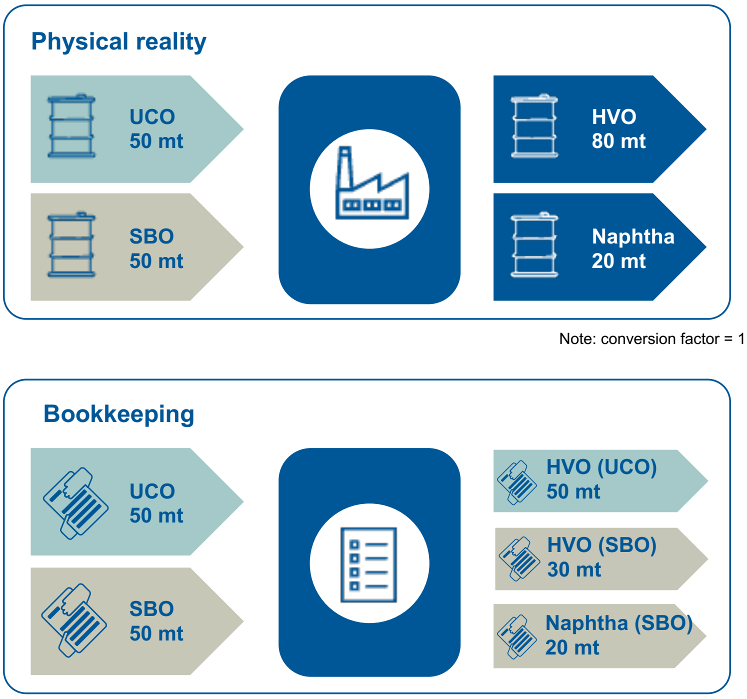


Figure 5: Multiple final products: flexible assignment of sustainability characteristics to different products

3.1.2 Multiple Final Products from Varying Biogenic and Fossil Raw Materials

Analogous to the scenario from 3.1.1, sustainability characteristics may also be flexibly assigned to different final products during the simultaneous processing of both biogenic and raw fossil materials (co-processing), as outlined within Figure 6. In addition to the product yield factor and the conversion factor, the bio-content measurement (Delegated Regulation (EU) 2023/1640) shall be carried out before biogenic feedstocks can be assigned.

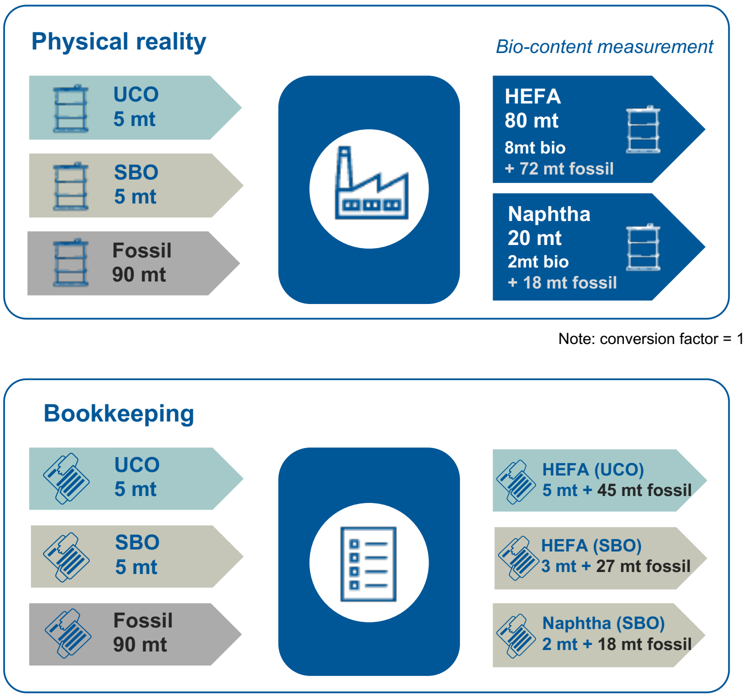


Figure 6: Co-processing: flexible assignment of biogenic feedstocks to different products

3.2 Downstream Scenarios: Final Fuel Production to Final User

3.2.1 Fuels Produced under Mass Balance vs Physical Segregation

Difference between fuels produced under mass balance and physical segregation

Another scenario requiring clarification involves cases where the same type of fuel (e.g. FAME), produced from feedstocks belonging to different product groups (e.g. UCO and rapeseed), is stored at a single site but kept physically separated in distinct tanks.

In such a case, the question of whether the fuels were produced *under mass balance* or *under physical segregation* shall first be clarified:

- *Sustainable fuels produced under mass balance chain of custody model* can be considered as physically identical. Thus, a flexible assignment in a mass balance approach can be applied.

- *Sustainable fuels produced under physical segregation chain of custody model* can only be flexibly assigned if their raw materials are physically identical or from the same product group or if the fuels are physically mixed.

Using the example of FAME, Figure 7 illustrates this differentiation. In the upper portion of Figure 7, FAME was produced under mass balance. The identity of the raw materials, in this case, UCO and RME, are only kept at the bookkeeping level. Therefore, a physical distinction of the two FAME batches is no longer possible and FAME can be considered physically identical. In the lower portion of Figure 7, FAME was produced under physical segregation.

FAME (UCO) and FAME (RME) are not physically identical, and UCO and RME do not belong to the same product group. To enable flexible assignment, FAME (UCO) and FAME (RME) shall be physically mixed in this case.

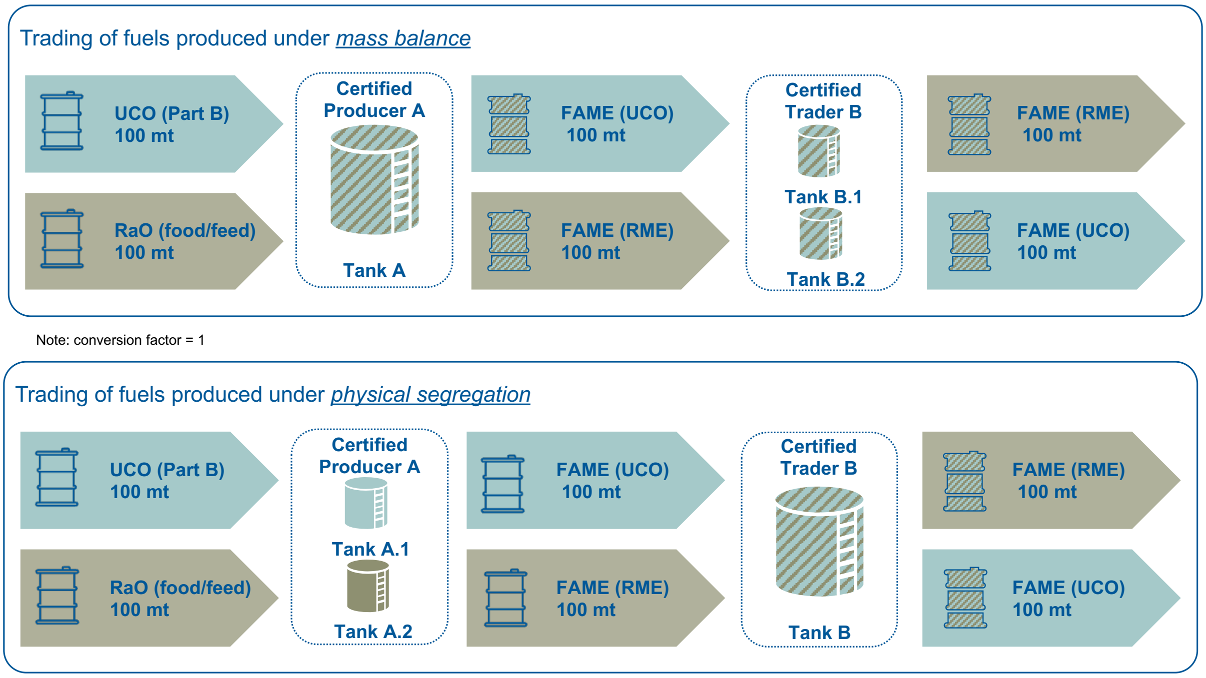


Figure 7: Fuels produced under mass balance vs physical segregation

Consequently, this description clarifies scenario “5.1 Biofuels with raw materials from different product group are kept physically separated” within the ISCC 203 “Traceability and Chain of Custody“. For such cases where sustainable fuels are produced under physical segregation scenario 5.1 remains applicable. According to the RED III (Art. 30, §1), the default chain of custody model is mass balance. However, this clarification presupposes that the chain of custody model (“mass balance” or “physical segregation”) shall be indicated on the Proof of Sustainability (PoS).

3.2.2 Blending and Mixing of Fuels: (Co-mingled) Storage and Pipeline

Blending vs mixing

Figure 8 and 9 provide a detailed numerical-based example for the “blending” and “mixing” scenarios, which have been newly introduced in this document. For supply chain elements prior to the blending activity, neat sustainable fuel shall be brought to the blending point. As outlined within chapter 2.2, in such cases a proportional assignment shall always be applied.

If several different sustainable fuels are blended with fossil fuels, the sum of the sustainable fuels and their sustainability characteristics shall be assigned proportionally to the fossil share in a blend. In such a case, it is permissible for the sustainability characteristics to be assigned flexibly among the several sustainable fuels in a blend. After the blending activity has been performed, a flexible assignment is feasible (Figure 9). Typically, the scenarios of Figures 8 and 9 take place in a single location and are both audited under the scope Trader with Storage.

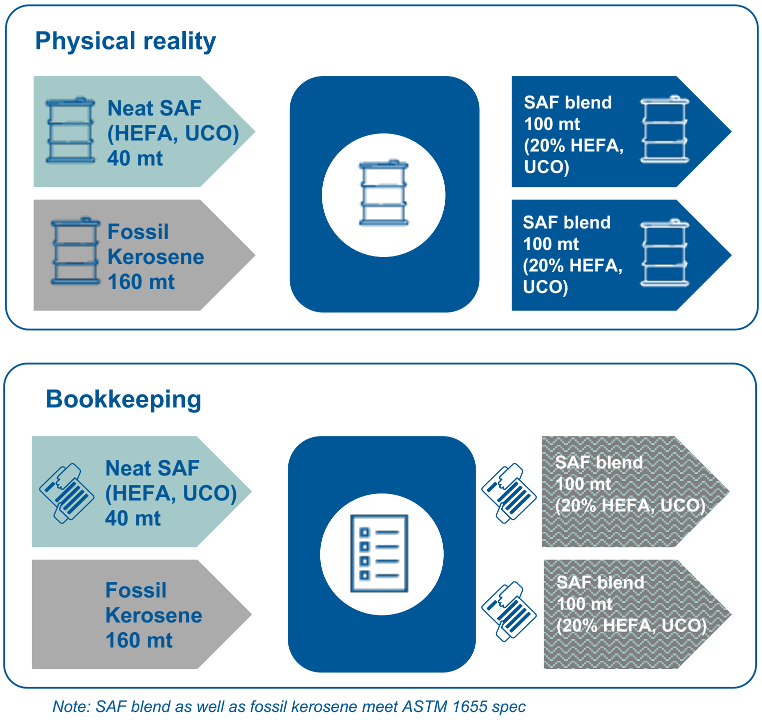


Figure 8: Proportional assignment of sustainability characteristics for blending

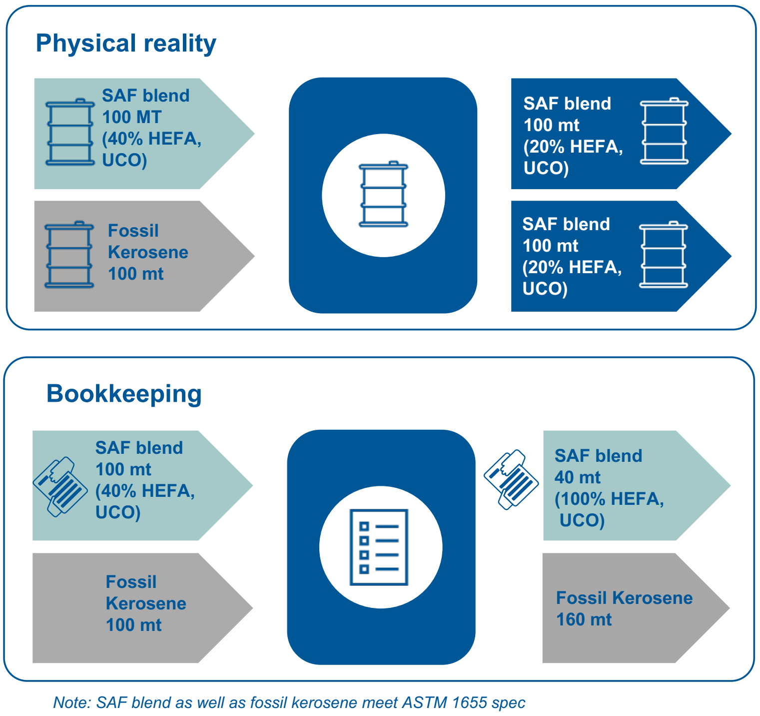


Figure 9: Flexible assignment of sustainability characteristics for mixing at storage

An additional scenario for co-mingled storage and pipelines is introduced in Figure 10. In principle, the same rules apply as for mixing at storage. A flexible assignment can be applied. Volumes from other parties feeding into a co-mingled storage or a pipeline are disregarded in the mass balance.

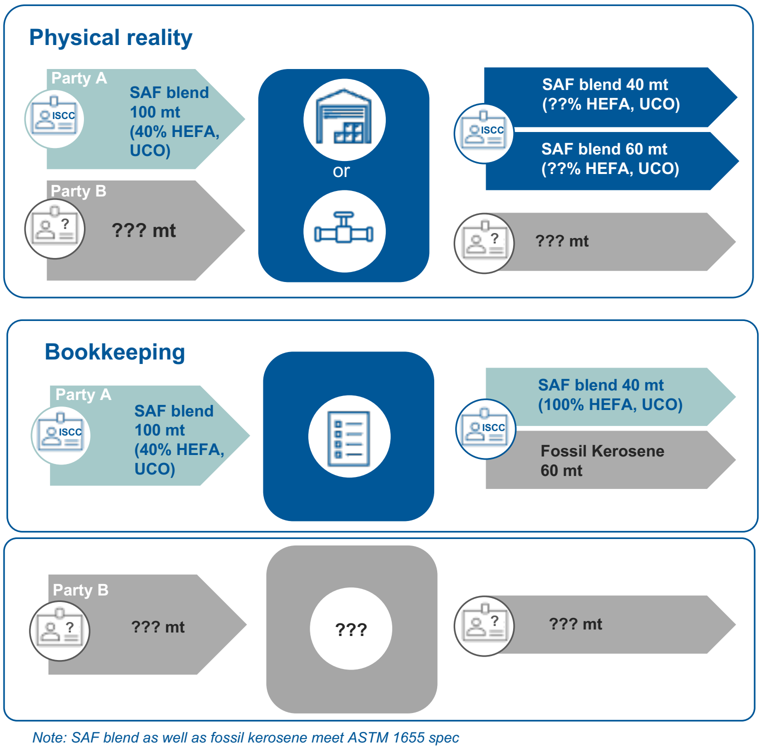


Figure 10: Flexible assignment of sustainability characteristics for mixing at co-mingled storage and pipelines

3.2.3 Biogas/Biomethane

Mass balance system boundaries

Mass balance system boundaries for biogas

The EU interconnected gas infrastructure is considered as a single mass balance system (IR 2022/996, Recital 5). Figure 11 shows the EU interconnected gas infrastructure and the mass balance system boundaries, comprising low and high-pressure pipelines, LNG terminals, and storage facilities, all under regulatory oversight.

Mass balance boundaries of the EU interconnected gas infrastructure contains both a physical and commercial transfer domain, as outlined in Figure 11. The physical transfer domain includes all metered injection and withdrawal points where biomethane, in either gas or liquid form, enters or exits the interconnected infrastructure. At these points, we may observe a physical flow of molecules.

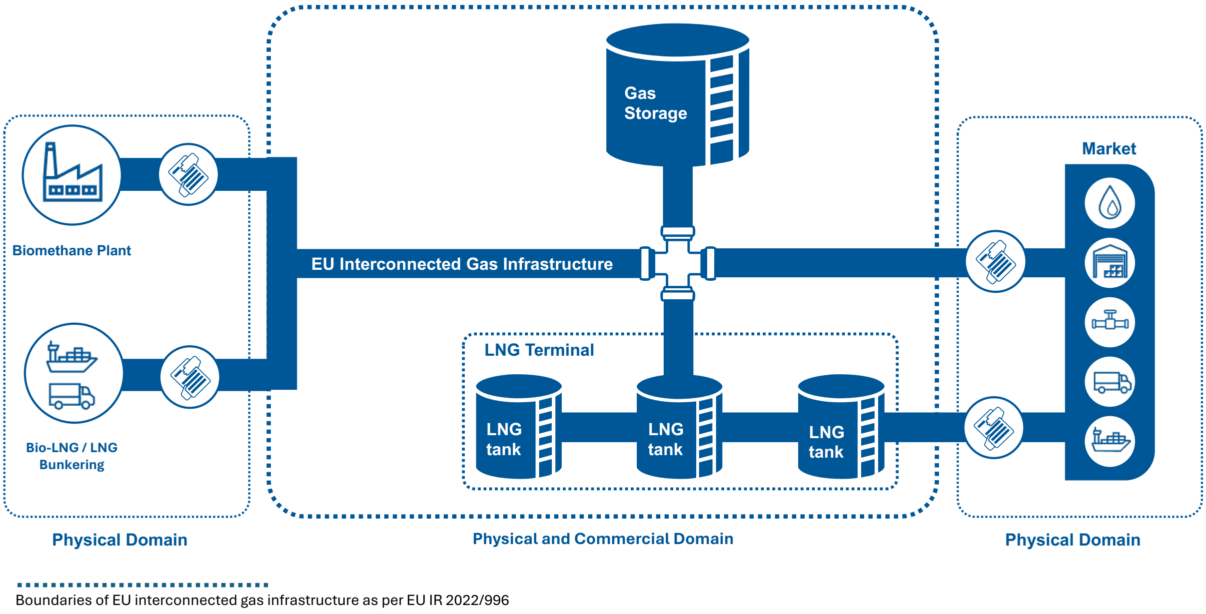


Figure 11: Simplified mass balance system boundaries of EU interconnected gas infrastructure

The physical domain includes biomethane plants and LNG terminals as injection points, as well as all withdrawal points, such as industrial sites and residential areas. LNG terminals are part of the interconnected infrastructure if they are physically connected to the gas grid, allowing regasified LNG to be injected into the network and injected biomethane to be (physically or mass balanced) liquefied. Infrastructure without a physical connection to the gas grid is excluded from the boundaries of the EU interconnected gas infrastructure and single mass balance framework. Gaseous fuels produced and consumed off the grid or through isolated local distribution networks are to be considered as separate mass balancing systems. For off-grid cases, or non-EU cases, consultation with ISCC and/or the Certification Body is required.

EU interconnected gas grid as “one big tank”

The EU interconnected gas infrastructure can be considered as one single storage facility, or a “big tank”, where biomethane and natural gas are collectively stored and transported. Once biomethane physically enters the interconnected gas infrastructure, it is considered a part of this shared storage and transport and may be traded within any part of it. Ownership of biomethane may be transferred on a contractual basis and shall always be accompanied by the corresponding PoS to maintain traceability, ensuring that for every unit of certified biomethane injected, there is an equivalent unit withdrawn. Guarantees of Origin (GOs) may support proof of biomethane injection/withdrawal from the interconnected gas infrastructure, as well as the physical link to sustainable material, only as supplementary evidence alongside contractual agreements. GOs cannot replace the ISCC EU PoS.

Credits may be carried over from one mass balance period to the next, provided the economic operator is able to demonstrate during the audit that, at the end of the mass balance period, contracts are in place to confirm delivery/withdrawal of the respective biomethane quantities traded. Invoices as proof of purchase/sell of gas in the gas market may be also utilised to proof mass balance movements.

The trade of biomethane involves the transfer of ownership of it, including the PoS and the equivalent amount of gas. This gas can be traded at the Virtual Trading Point to comply with gas market rules, such as daily balancing. According to the Gas Directive (EU) 2024/1788, the Virtual Trading Point (VTP), also known as a gas hub, is a non-physical commercial point within an entry-exit system where natural gas is exchanged between a seller and a buyer without the need to book capacity (Figure 11, commercial domain).

To align with the ISCC traceability requirements and mass balance principles, economic operators trading biomethane shall:

1. be certified as traders under the ISCC or other recognised voluntary schemes;

2. have a status of 'network users' within the meaning of the Gas Directive (EU) 2024/1788 directly or via an agent in any of the entry-exit systems within the geographic boundaries of the interconnected gas infrastructure.

Roles within mass balance system boundaries

Within the EU interconnected gas infrastructure and system boundaries the following roles and flows are defined:

Within the EU interconnected gas infrastructure and system boundaries the following roles and flows are defined:

1. Physical injection of biomethane

Biomethane producers inject biomethane into the interconnected gas infrastructure at the gas Distribution System Operator (DSO) or at a TSO network. DSOs and TSOs manage gas network infrastructure, oversee physical gas flows, provide metering data to economic operators, and confirm injected volumes.

Note: From a certification perspective, DSOs and TSOs are considered transport infrastructure, and therefore, not subject to certification.

2. Operational Offtake of Injected Gas

If a biomethane producer is not assuming full network user responsibilities (e.g. grid balancing, VTP trading), these are commonly transferred to local gas companies which act as off-takers and gas-shippers. These usually acquire biomethane from producers under contractual agreements, manage network contracts, ensure gas nomination, balancing, and transportation of gas within the TSO or DSO in accordance with applicable grid codes and third-party access rules.

Note: These local gas companies are considered transport infrastructure, and therefore, not subject to certification.

The VTP serves as a marketplace where gas is traded contractually. Certified trades shall align with mass balance principles, ensuring that every unit of biomethane bought and sold correspond to a physical volume injected into the grid.

3. Offtake of Biomethane (PoS + Gas)

The sustainability attributes of every batch of injected biomethane are documented in the PoS. To transfer a PoS, producers may establish contracts with certified traders. As the physical gas could be already sold to local gas companies, producers typically re-acquire an equivalent volume at the VTP, where sustainability characteristics can be flexibly assigned to that volume. This flexible assignment mechanism can also be applied in subsequent transactions between certified traders to preserve sustainability traceability.

4. Sale to Final Customer

Producers or certified traders may sell biomethane (PoS + gas) to final customers connected to the gas infrastructure (TSO or DSO connection). Certification is not mandatory for final customers. Consumption is metered by TSO or DSO at the exit point.

5. Physical Withdrawal of Gas

End-users are the final recipients of fuels like biomethane or bio LNG, along with the associated PoS, which shall be used for a single claim only. If used, the corresponding volume of GOs shall be cancelled in the respective GO registry as well.

Biomethane Liquefaction

Biomethane liquefaction

In Option 1 (Figure 12), Bio-LNG production occurs at a facility, where biomethane is physically converted into liquefied biomethane (Bio-LNG). This applies to liquefaction units located, for example, at a biomethane plant site or at an LNG terminal. In this case, claims of Bio-LNG production shall be directly linked to an actual, verifiable process, such as liquefaction and regasification operations. The certified Processing Unit (Liquefaction Plant or LNG Terminal) physically receives biomethane as an intermediate product and processes it into Bio-LNG, issuing a new PoS. The new PoS shall account for conversion factors, process losses, and GHG emissions from liquefaction and downstream transport. Actual values or available default values may be utilised for calculation of GHG emissions in these cases.

Note: For bio methanol or other downstream production routes where biomethane is withdrawn from the interconnected gas infrastructure and used *as feedstock to produce liquid fuels, same mass balance rules as described in chapter 2.2 of this document apply.*

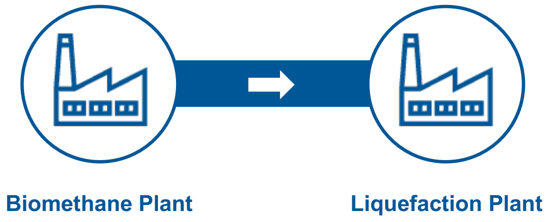


Figure 12: Option 1. Physical biomethane liquefaction

LNG Terminals

In Option 2 (Figure 13), Bio-LNG is allocated on a mass balance basis, rather than physically produced. As referenced within the ISCC EU 203 – Traceability and Chain of Custody "*sustainability characteristics can be transferred from biomethane to Bio-LNG under mass balance principles, provided that plausible conversion factors and GHG emissions equivalent to an actual liquefaction process are applied"*. This approach, usually known as "Mass Balanced Liquefaction", allows for the recognition of Bio-LNG production without physically liquefying biomethane already injected in the grid. Instead, it operates within the single mass balance system principle, ensuring that the total certified volume of Bio-LNG corresponds to an equivalent amount of certified biomethane injected into the grid and accounted for in the system. The quantity of Bio-LNG or biomethane that can be claimed from a Processing Unit is limited to either the amount that can physically be processed by it, to the maximum daily onloading capacity of the corresponding certified LNG Terminal, to the daily send-out capacity of the corresponding certified LNG terminal, or whichever is lowest.

If compressed biomethane with PoS is transported off-grid (e.g. in trucks) from the biomethane production plant to an LNG terminal, it should be possible to utilise mass balance liquefaction once the biomethane enters the interconnected gas infrastructure, considering associated GHG emissions. For off-grid cases, consultation with ISCC and/or the Certification Body is required

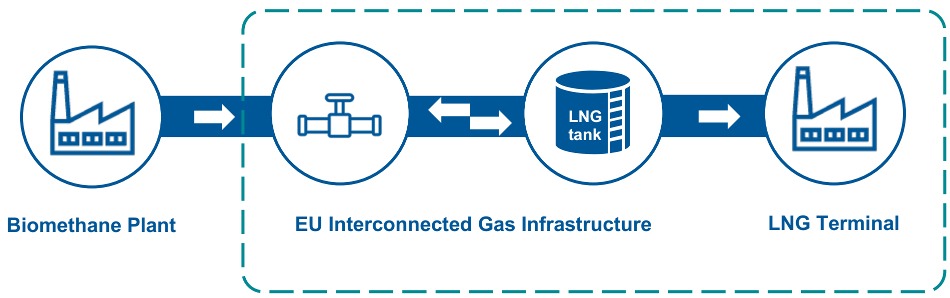


Figure 13: Option 2. Mass balanced biomethane liquefaction

Annex I: Terms and Definitions

Term	Definition
Mass balance	Chain of Custody model in which materials with a set of specified characteristics are mixed according to defined criteria with materials without that set of characteristics, and where the transfer of characteristics may be free / non-proportional (ISEAL adapted from ISO 22095).
Physical segregation	A chain of custody model in which materials with specified characteristics are kept physically separate from materials without the same specified characteristics from initial input to the final output (ISEAL adapted from ISO 22095).
Final Fuel	A final fuel is a fuel for which use no further processing is needed.
Further processing	Physical mixing of raw materials at the fuel production plant for the sole purpose of producing biofuels, bioliquids or biomass fuels.
Blending	Physical mixing of sustainable renewable fuel and fossil fuel to intentionally, e.g. due to technical specification and/or regulatory requirements, achieve a certain ratio (= blend ratio).
Co-mingled storage	Storages in which fuels are stored by several independent companies.
Interconnected infrastructure	Means a system of infrastructures (IR Art. 2, 18), e.g. pipelines, LNG terminals and storage facilities, distribution infrastructure for gaseous and liquid fuels.
Site	Means a geographical location (IR Art. 2, 22).
Conventional jet fuel	Fuel used in aircraft produced from fossil non-renewable sources, ASTM 1655 certified.
Neat SAF	Synthetic blending component that fulfils sustainability characteristics of a certain regulatory framework (e.g. EU RED), ASTM 7566 certified.
SAF blend (30%, HEFA, UCO)	Neat SAF + conventional jet, ASTM 1655 certified. In parenthesis: the blend ratio in %, the ASTM 7566 process and the feedstock may be added.

Annex II: List of Final Products

List of final products that can be considered as physically identical if produced under mass balance. Based on list of material eligible for ISCC EU certification, as of 5 December 2025.

Declaration of material on ISCC EU certificate			
1	Bagasse briquettes	23	Bio-ETBE (the part from renewable sources)
2	Biobutane	24	HEFA
3	Biobutanol	25	HVO
4	Biobutene	26	Hydrogen
5	Biochar (used as solid biomass fuel)	27	Bio-MTBE (the part from renewable sources)
6	Biodiesel	28	Pellets
7	Bioethanol	29	RCF Diesel
8	Biogas	30	RCF Methane
9	Biogasoline	31	RCF LNG
10	Bio-Hydrocarbons C5 rich	32	RCF Methanol
11	Bio-Hydrocarbons C8-C9	33	RCF SAF
12	Bio-LNG	34	Renewable diesel
13	Bio-LPG	35	Renewable di-methyl ether (rDME)
14	Biomass briquettes	36	RFNBO Ammonia
15	Biomass fuel (solid)	37	RFNBO FT Diesel
16	Biomethane	38	RFNBO FT SAF
17	Biomethanol	39	RFNBO Hydrogen
18	Bionaphtha	40	RFNBO Methane
19	Biopropane	41	RFNBO Methanol
20	Biopropanol	42	RFNBO LNG
21	Bio heating oil	43	TAEE (the part from renewable sources)
22	Bio-DME (Biodimethylether)	44	TAME (the part from renewable sources)