



ISCC PLUS

Chain of Custody

ISCC System GmbH
2026

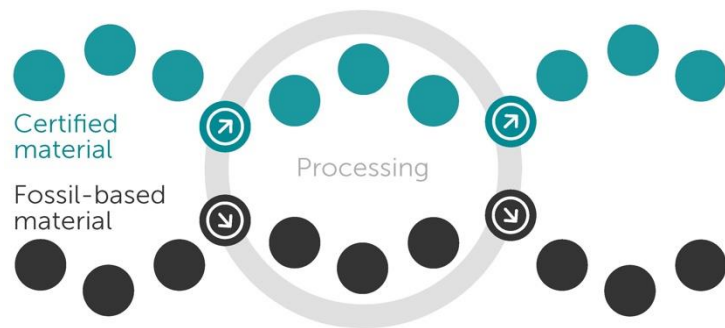


Chain of Custody

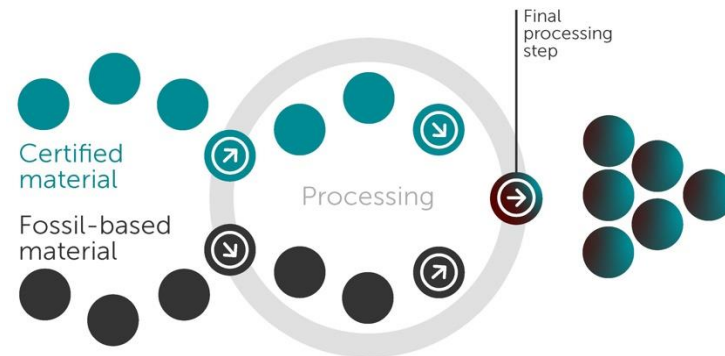
Process of transferring, monitoring and controlling input and output of sustainable materials and their associated documentation as the materials move through the supply chain. The chain of custody process provides credibility that a given batch of material or product is associated with a set of specific sustainability characteristics.

ISCC certifies different chain of custody methods and creates transparency on the approach chosen

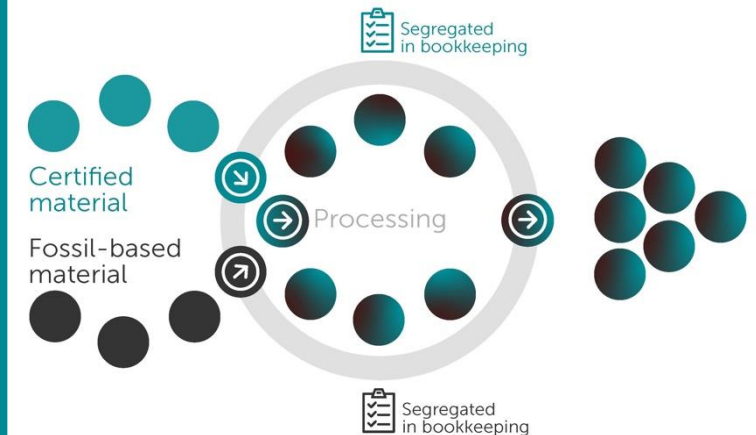
Physical Segregation



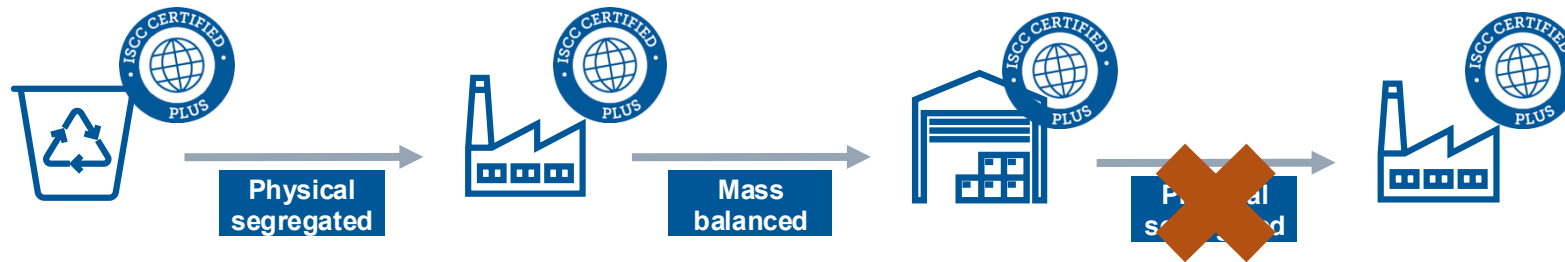
Controlled Blending



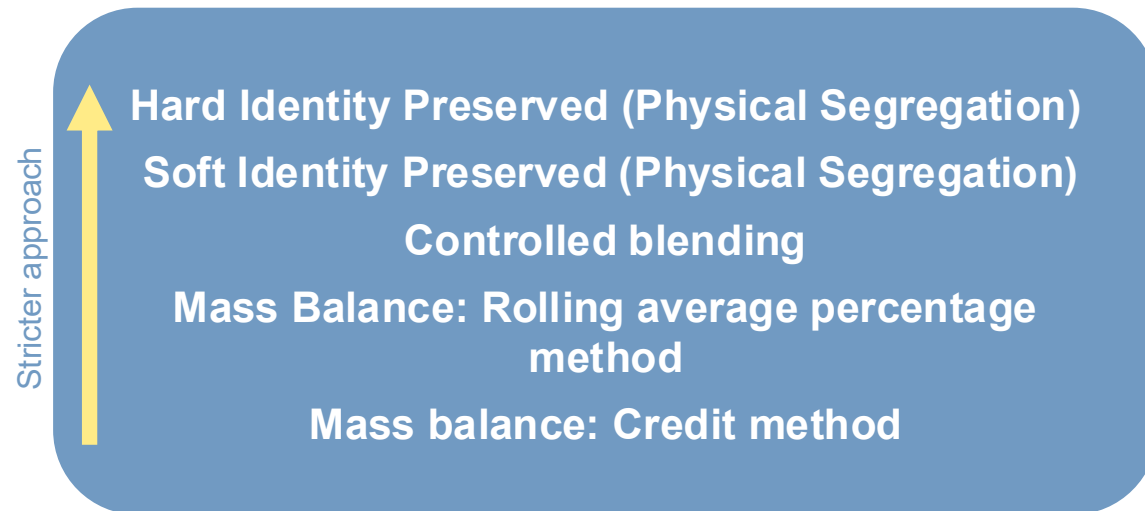
Mass Balance



Different chain of custody methods in the supply chain



Order of strictness for the chain of custody methods under ISCC (most strict to less strict)



- If mass balancing has been applied at one step in the supply chain, it also needs to be applied in all subsequent steps
- It is not possible to accept mass balanced material by a System User that is certified under a CoC option apart from mass balance

Chain of custody methods under ISCC – Physical Segregation



Physical Segregation

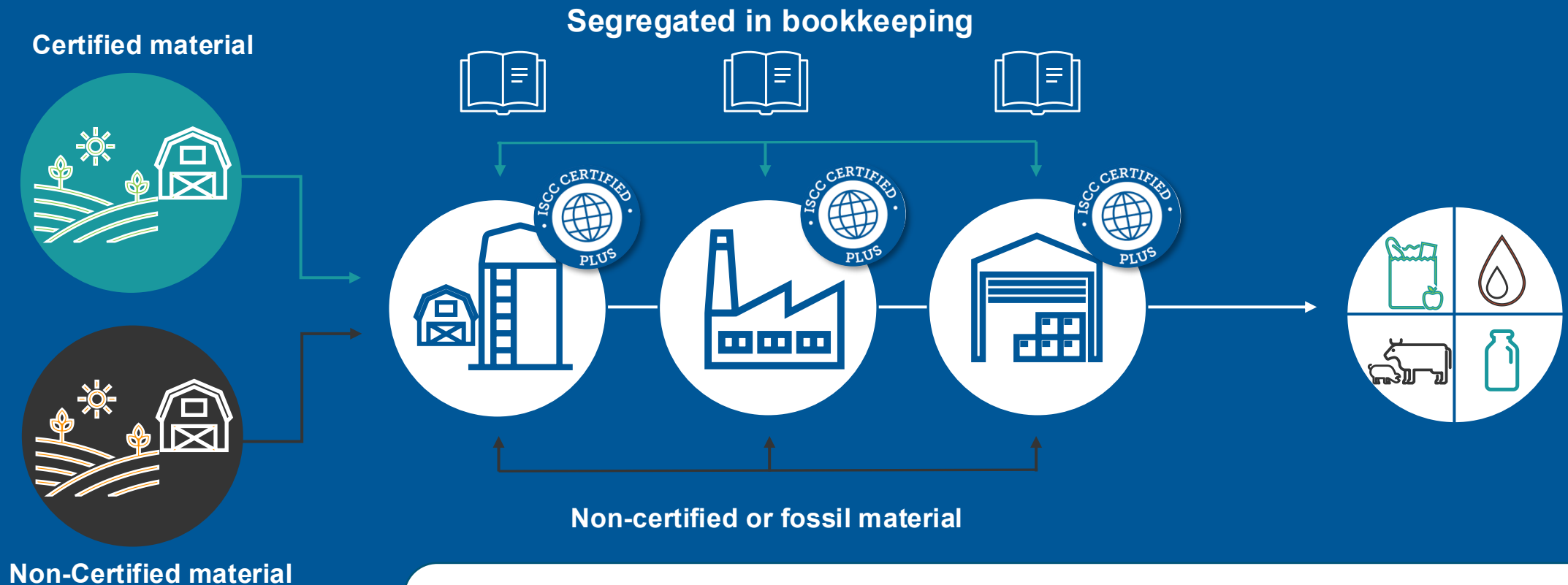
Comparison between Hard Identity Preserved (IP) and Soft IP

Aspects	Hard IP	Soft IP
Mixing of certified materials	Not allowed if sustainability characteristics of batches are different	Allowed if sustainability characteristics of batches are identical, origin may differ.
Mixing certified with non-certified materials	Not allowed	Not allowed
Bookkeeping	Batches with same sustainability characteristics and different origin can not be merged in the bookkeeping	Batches with same sustainability characteristics can be merged in the bookkeeping, origins may differ.
Upstream status	Input material must be treated under Hard IP throughout the whole supply chain	Input material can be treated under Hard IP or Soft IP throughout the whole supply chain
Applicability	Complete segregation of certified materials	Flexibility in maintaining segregation of certified material

Chain of custody methods under ISCC – Controlled Blending

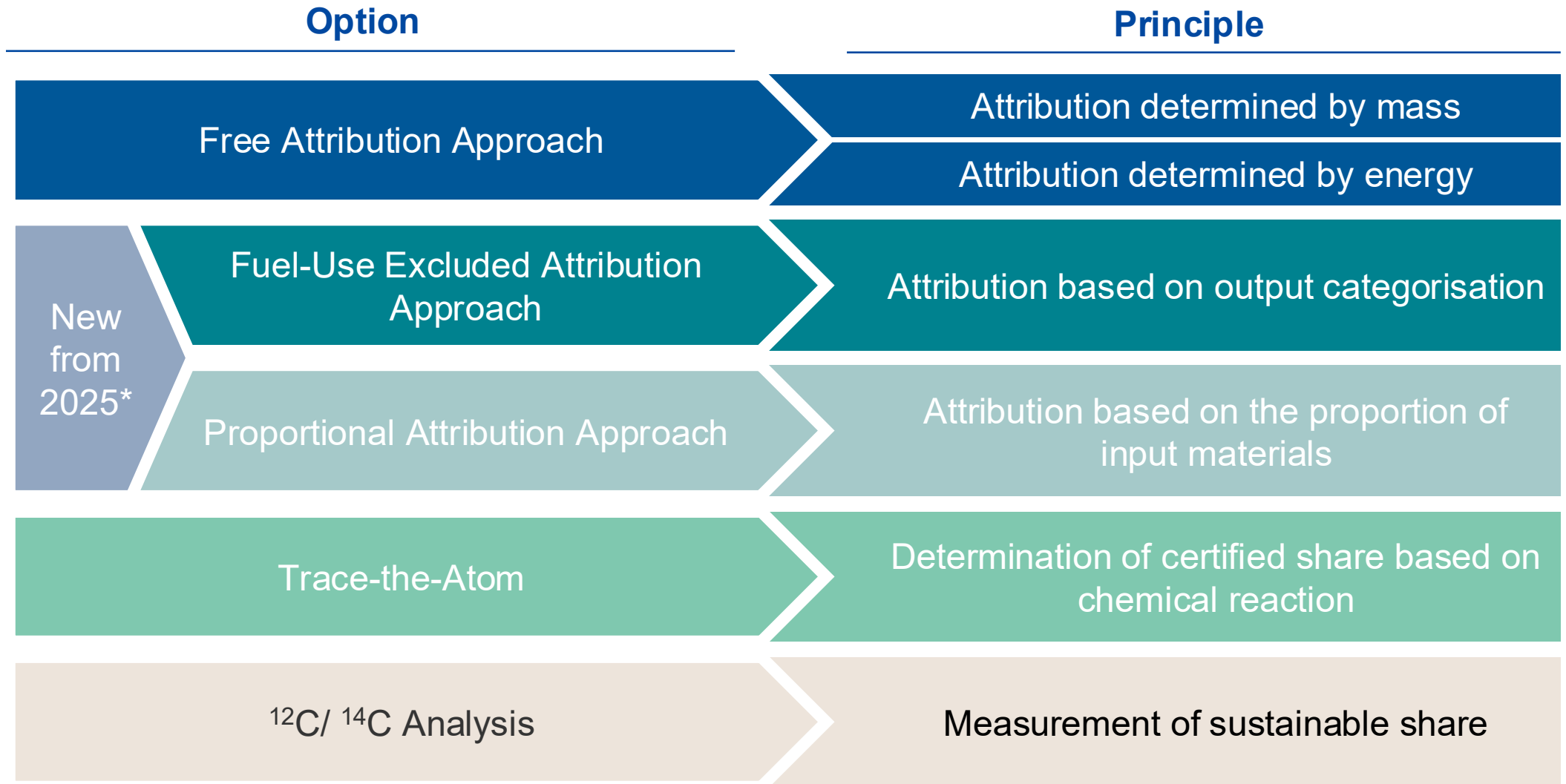


Chain of custody methods under ISCC – Mass balance

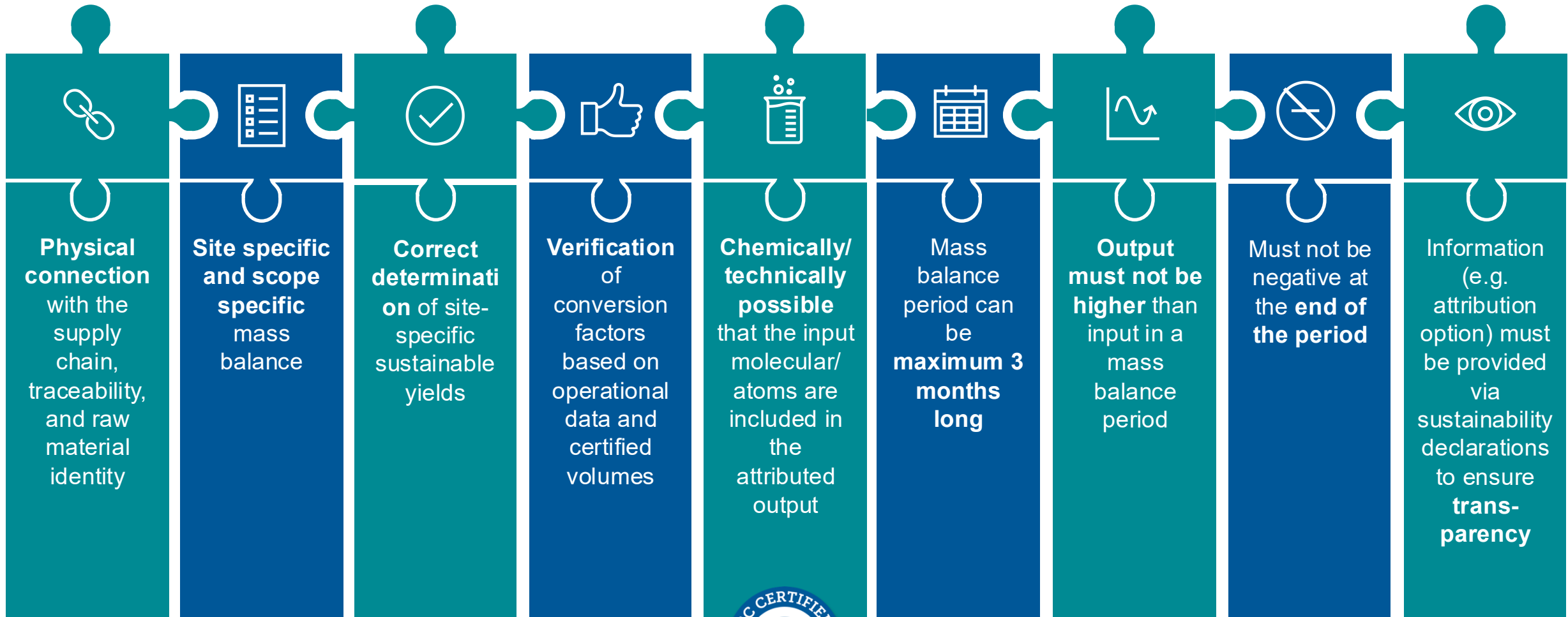


- Certified and non-certified material is **mixed**, but **segregated on a bookkeeping basis**
- No entity sells more certified products than sourced (**conversion factors applied**)
- Following the **‘physical’ flow** of the sustainable material/feedstock through the supply chain

ISCC mass balancing options

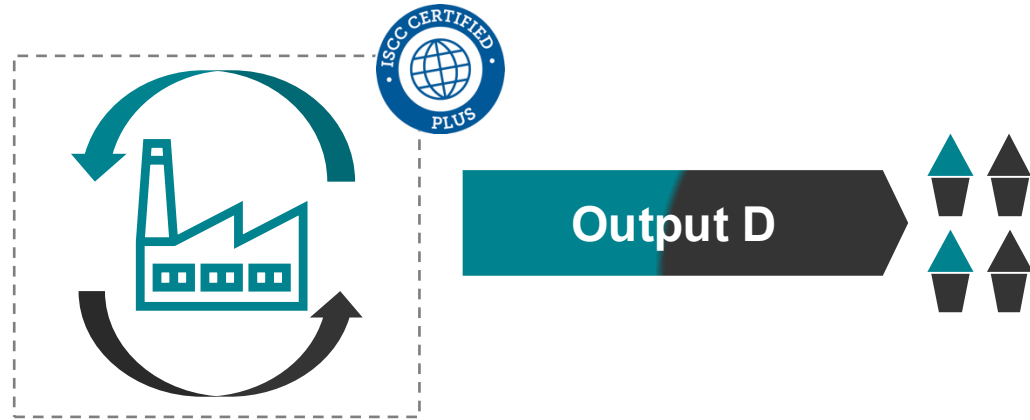
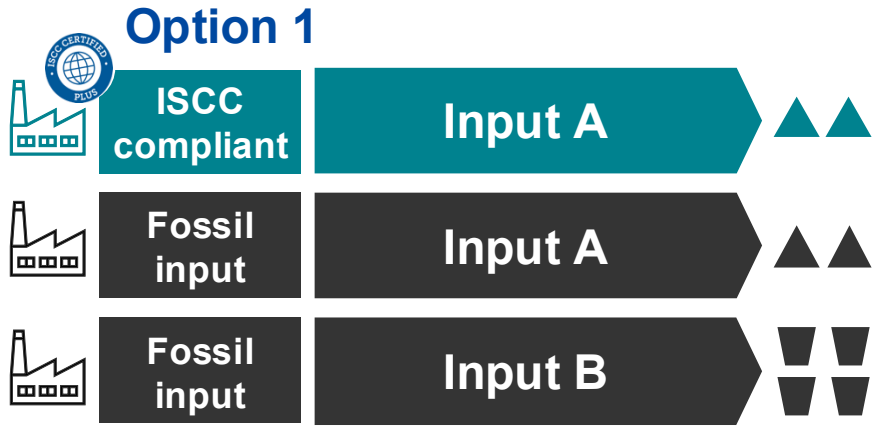


ISCC mass balance accounting follows strict rules

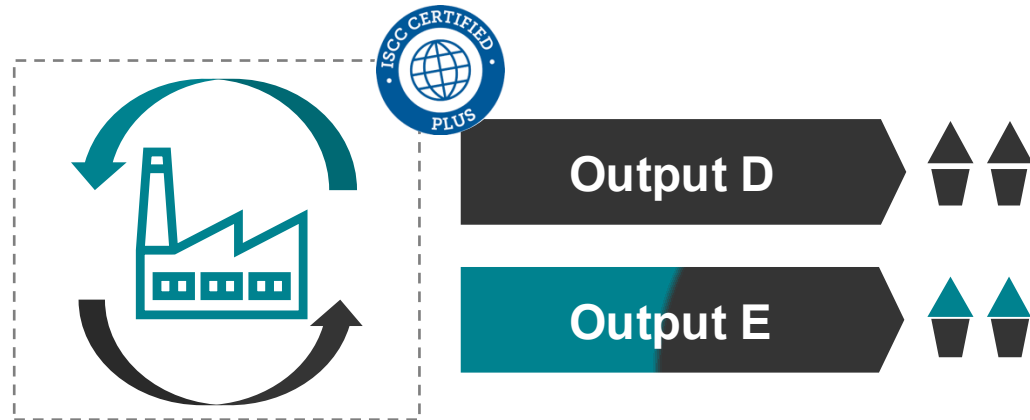
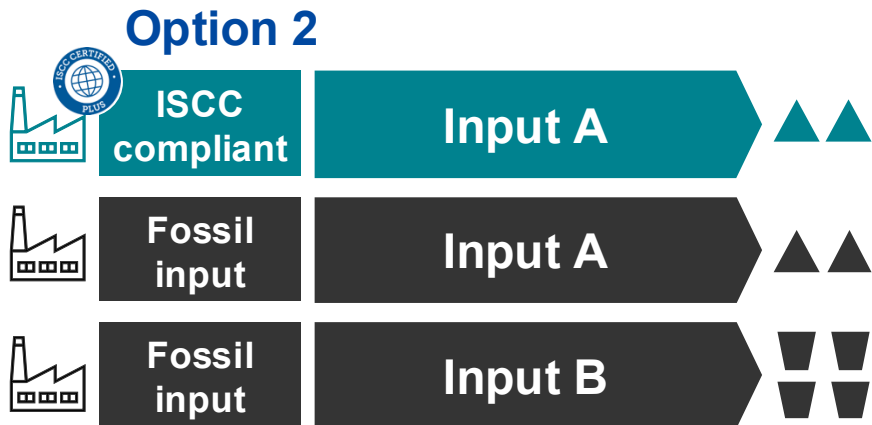


Certified Share

Example



25% certified share

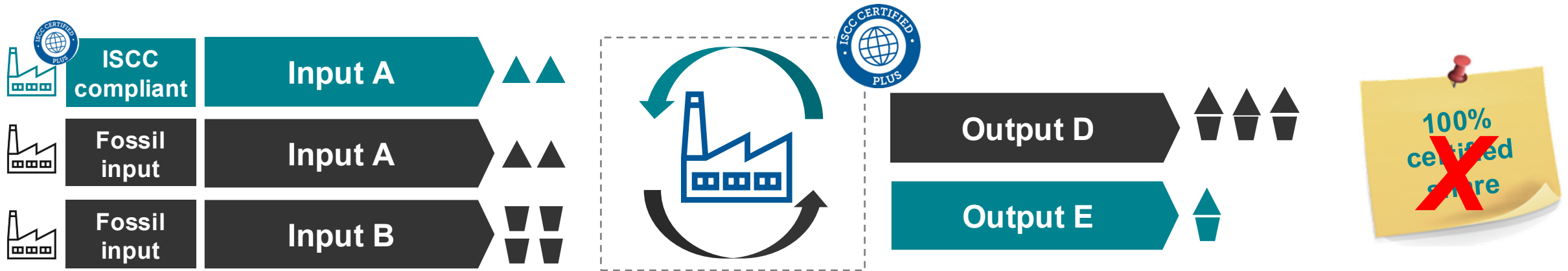


50% certified share

Certified Share

Information on certified share should reflect the chemical reality when certified attribution option is used

Example

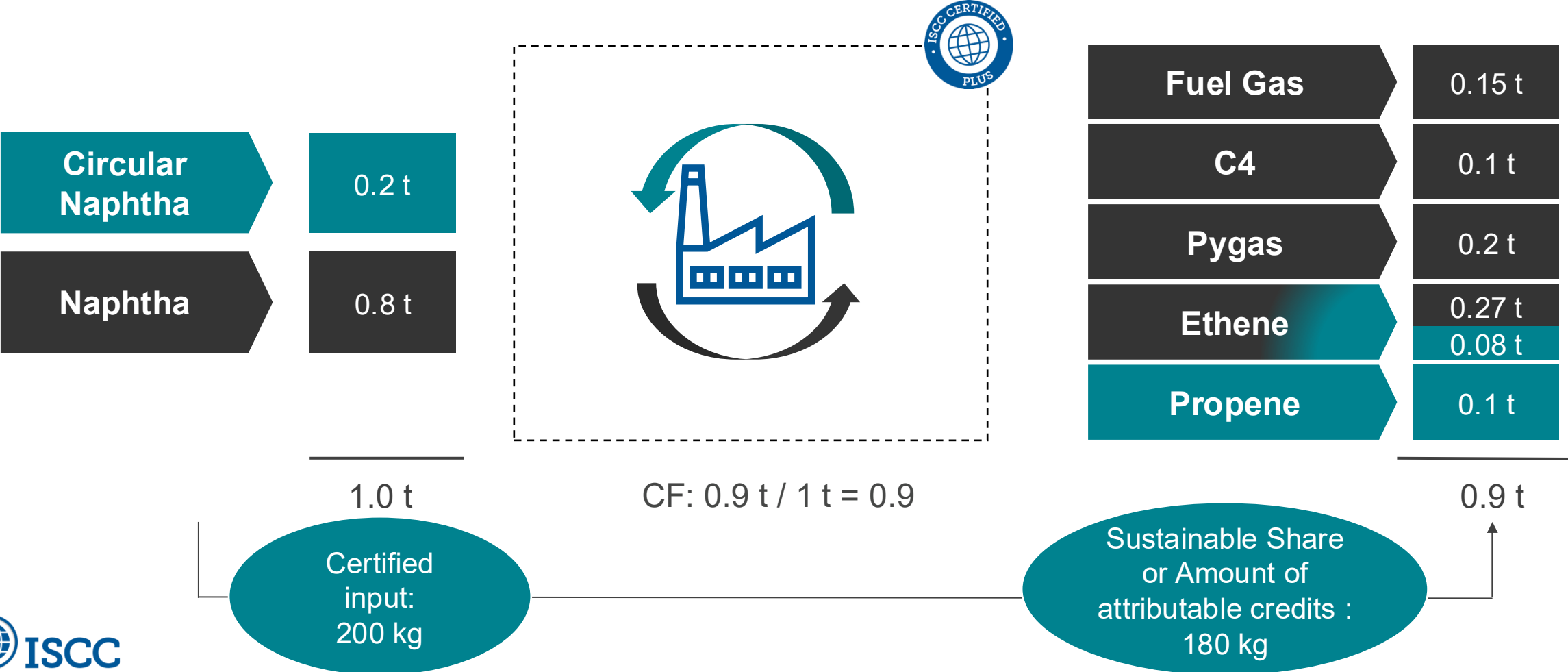


Limits of certified attribution!
→ Use of credible claims towards customers
→ Input shares should be always reflected

Attribution determined by mass

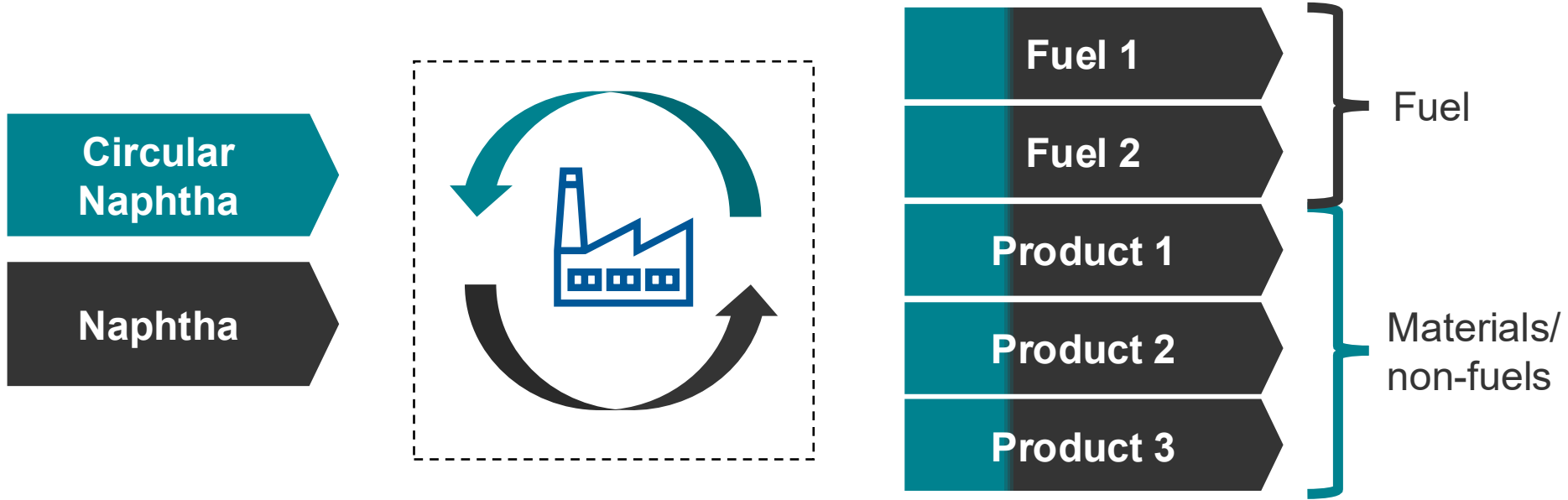
The certified output can be attributed to one or several outputs



Example



Proportional attribution

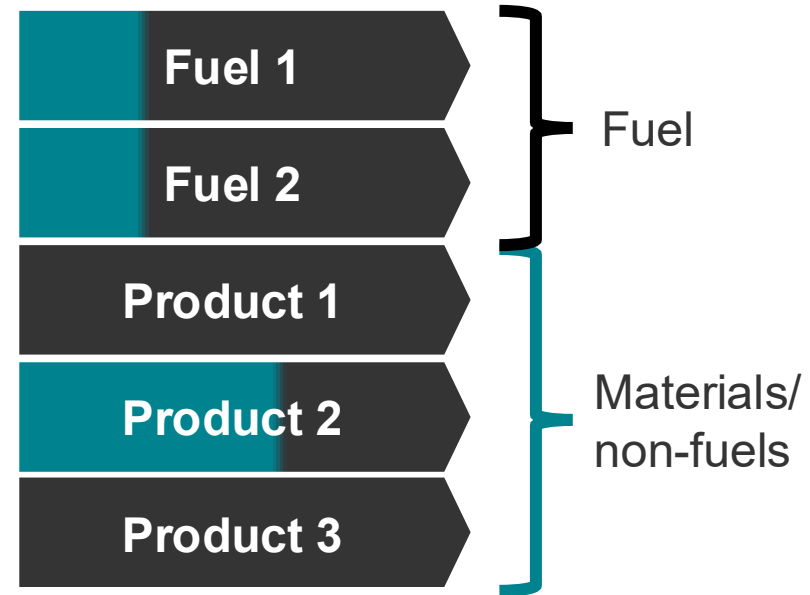
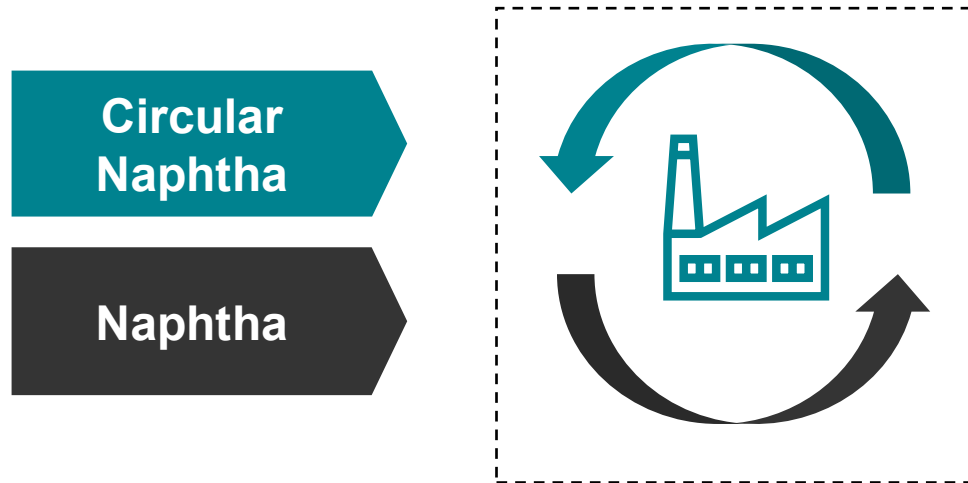
Example



 : Fossil Material
 : Certified Material

Fuel-Use Excluded attribution

Example

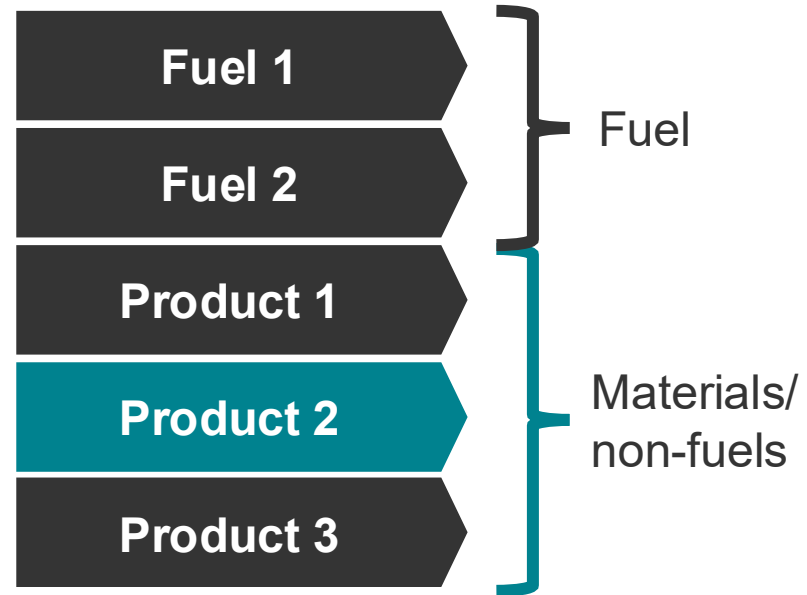
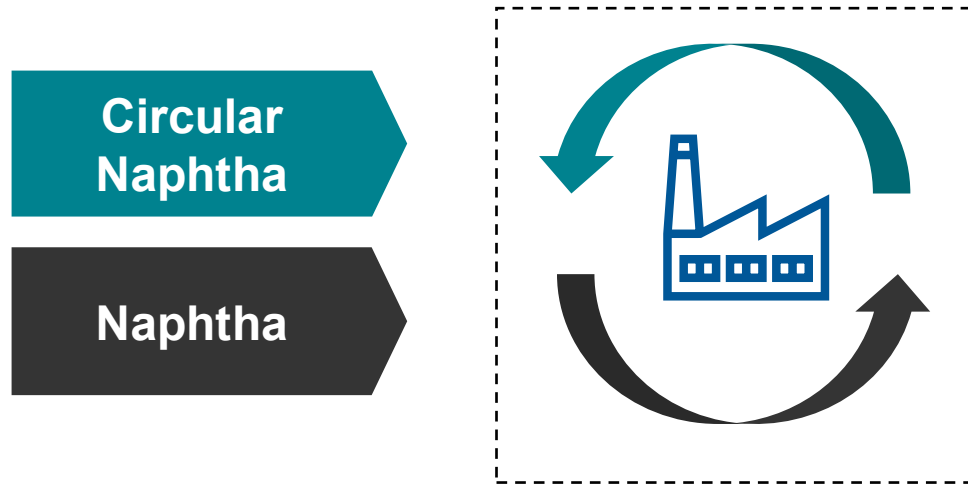


 : Fossil Material

 : Certified Material

Free attribution

Example



 : Fossil Material

 : Certified Material



Thank you!

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