



ISCC – International Sustainability and Carbon Certification

Report to the European Commission for the Calendar Year 2025

According to Article 30(5) of revised Directive 2018/2001/EC
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1 Introduction

The International Sustainability and Carbon Certification (hereafter ISCC) is a certification system covering all elements of the supply chain and all kinds of bio-based feedstocks, waste and residues as well as circular materials and renewables under several different certification schemes. Via independent third-party verification conducted by cooperating Certification Bodies, ISCC System Users demonstrate compliance with requirements regarding ecological and social sustainability, greenhouse gas emission reductions, and traceability throughout the supply chain.

ISCC as a system operates certification schemes for different markets (Figure 1).

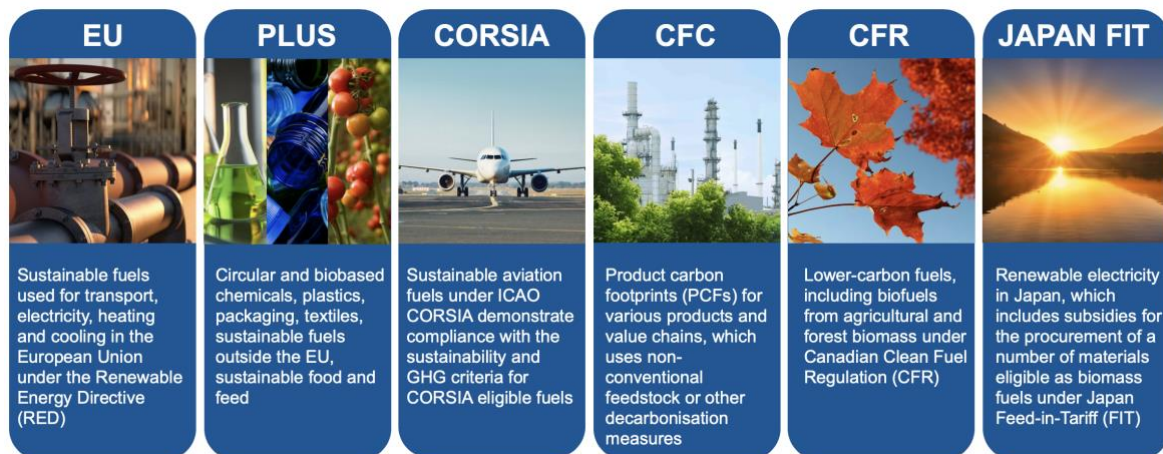


Figure 1. ISCC certification schemes.

The ISCC EU scheme covers the European Union market for renewable and low carbon fuels. ISCC EU remains the most important market for ISCC, representing 54% of ISCC certificates issued in 2025.

1.1 Recognition

ISCC EU was initially recognised by the European Commission in 2011 for demonstrating compliance with Directive 2009/28/EC (Renewable Energy Directive or “RED”).

ISCC EU obtained its latest recognition from the European Commission in 2022,¹ later extended to the certification of forest biomass, renewable fuels of non-biological origin (RFNBOs) and recycled carbon fuels (RCFs).²

Until 20 May 2025, ISCC EU could be used to demonstrate compliance with the requirements of Directive 2018/2001/UE (or “RED II”) and of Implementing Regulation (EU) 2022/996 (hereafter “Implementing Regulation”).

As of 21 May 2025, ISCC EU reflects the RED III requirements (see chapter 2.2).

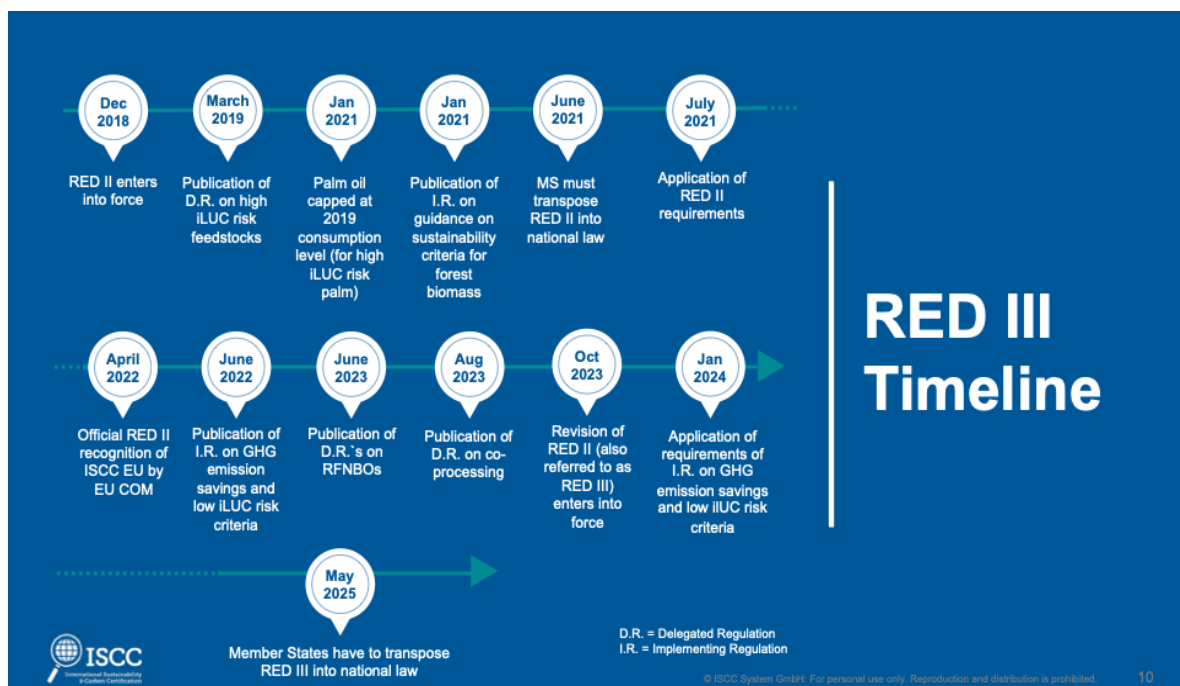


Figure 2. RED III Timeline.

1.2 Fuels in the RED III

The RED III differentiates between categories of renewable and non-renewable fuels based on the nature and final market of the product.

¹ Commission Implementing Decision (EU) 2022/602 recognises ISCC EU for demonstrating compliance with the requirements set in Directive (EU) 2018/2001. It is valid from 13 April 2022 until 12 April 2027.

² Commission Implementing Decision (EU) 2024/3176 extends the scope of Decision 2022/602 until 21 December 2029 for forest biomass, renewable fuels of non-biological origin and recycled carbon fuels.

Renewable fuels include:

- > *Biofuels*: liquid fuels for transport that are produced from biomass (agricultural, forestry, or waste and residues). Biofuels derived from co-processing (i.e., simultaneous processing of bio-based and fossil inputs) can also be certified under ISCC EU;³
- > *Bioliquids*: liquid fuels for energy purposes (other than transport), including electricity, heating and cooling that are produced from biomass;
- > *Biomass fuels*: gaseous and solid fuels produced from biomass that can be used for transport, electricity, heating and cooling.
- > *Renewable fuels of non-biological origin (RFNBOs)*: liquid and gaseous fuels the energy content of which is derived from renewable sources other than biomass.

Non-renewable fuels include recycled carbon fuels (RCFs) and low-carbon fuels (including low-carbon hydrogen and low-carbon gas). ISCC EU seeks to get recognition to certify low-carbon fuels in the near future.

The figure below shows the distribution of the fuels across the RED III market.

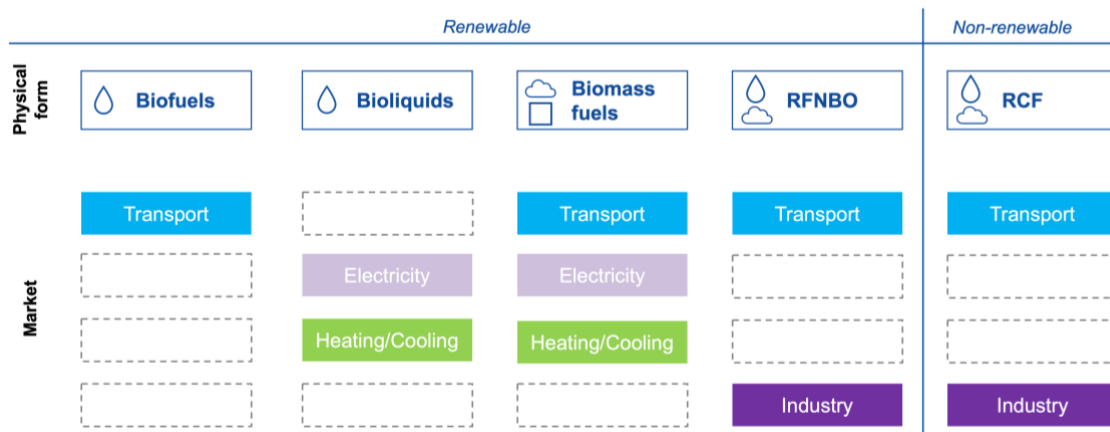


Figure 3. Fuel market under RED III.

³ Rules for co-processing are defined in the [Commission Delegated Regulation \(EU\) 2023/1640](#) and reflected in the ISCC Guidance Document 203–1: Co-Processing Requirements, which can be found under [ISCC Documents](#).

1.3 Annual Reporting Obligation

All voluntary certification schemes recognised under the RED III are obliged to annually report to the European Commission (EC) the quantities of sustainable material covered by the respective scheme in the previous calendar year. The annual report describes the structure and activities of the scheme and includes the quantities of feedstock (raw materials), biofuels, bioliquids, biomass fuels, recycled carbon fuels (RCFs) and renewable fuels of non-biological origin (RFNBOs) certified, by country of origin and type.

Article 17(7) and Annex III of the Implementing Regulation lay out the content requirements for the annual report. ISCC has structured the individual chapters of this document according to elements (a) – (k) of Annex III. Best Practices are included in each relevant chapter to emphasise the connection to each requirement (lit. (j), Annex III).

ISCC collected from System Users the information on ISCC EU materials, which are described in chapter 6. That chapter also gives a comprehensive overview of the data-gathering process and of the type of information provided and includes yearly figure comparisons.

As per Annex V of the Implementing Regulation, the recognised voluntary schemes shall include data and qualitative feedback on the implementation of the e_{sca} methodology in this annual report. Over 2025, no ISCC EU certified First Gathering Points receiving biomass from farms or individually ISCC EU certified Farms applied any e_{sca} claims according to the methodology of Annex V.

2 ISCC Audits

This chapter outlines the rules regarding the independence, modalities and frequency of audits, as approved by the Commission for the ISCC EU voluntary scheme. It also explains how these rules are applied by ISCC and cooperating Certification Bodies and details any amendments resulting from changes to the regulatory framework, the outcomes of the ISCC's internal monitoring activities, and updates to the ISCC system documents (Annex III, lit. a).

2.1 Legal Requirements

2.1.1 Independence at Audits

Certification audits under ISCC EU are conducted by independent Certification Bodies cooperating with ISCC under a valid Cooperation Agreement. The cooperation framework defines the roles and responsibilities of Certification Bodies, including audit execution and the issuance of ISCC certificates. The applicable requirements for Certification Bodies and auditors are laid down in ISCC EU System Document 103 (v4.2), which defines binding obligations, including quality management system requirements for Certification Bodies and qualification and competence requirements for auditors that must be met prior to conducting ISCC EU audits. Certification Bodies conducting ISCC EU audits must fulfil the applicable accreditation and/or recognition requirements (see chapter 7). The names and contact details of cooperating CBs are published on the ISCC website.⁴

Compliance of the System User with ISCC EU requirements is verified by the CB during audits. In carrying out this function, impartiality and freedom from conflicts of interest are required to be maintained by the CB and its personnel (e.g., auditors, technical experts, and technical reviewers). Binding requirements are set out in ISCC EU System Document 103 (v4.2), which also provides examples of situations constituting conflicts of interest. In line with these requirements, CB staff must perform their duties independently and free from any commercial, financial, personal, or other undue influence that could compromise their professional judgment.

The person responsible for taking the decision on the issuance of the ISCC certificate must have not participated in the corresponding audit. This functional separation is a mandatory requirement to safeguard the impartiality of the certification process. Certification Bodies and their personnel are subject to oversight by the competent authorities of the Member States responsible for the supervision of voluntary schemes under RED III and by national accreditation bodies acting in accordance with Regulation (EC) No 765/2008. In addition, Certification Bodies and auditors are not permitted to become Members of the ISCC Association (ISCC e.V.).

Cooperating Certification Bodies are subject to evaluations conducted under the ISCC Integrity Programme (see chapter 3). Within this framework, ISCC reviews findings from

⁴ <https://www.iscc-system.org/certification/certification-bodies/>.

internal monitoring of Certification Bodies' auditing activities. Where non-compliant behaviour by a Certification Body is identified, ISCC analyses the case and applies sanctions in accordance with the procedures for non-conformities by Certification Bodies as defined in ISCC EU System Documents 102 and 103. An overview of these requirements as well as the procedures and measures applied in case of non-compliance is provided in chapter 7 of this report.

2.1.2 Modality and Frequency of Audits

ISCC EU certification covers all elements along the supply chain, from agricultural operations or the point of origin for waste and residues to the last user obliged to fulfil fuel quota obligations at the Member State level. Audits verify compliance with the ISCC EU requirements applicable to the respective element of the supply chain, including the following:

- Management system;
- Reduction of greenhouse gas (GHG) emissions;
- Traceability of the material;
- Rules for the bookkeeping and assigning of the sustainability characteristics of the certified material for the chain of custody applied (physical segregation or mass balance);
- For agricultural and forest biomass and residues:
 - Production of biomass on land without high biodiversity and high carbon stock;
 - Application of good agricultural practices and protection of soil, water and air;
 - Respect of human, labour and land rights.

In particular, the traceability requirements aim at tracking the characteristics and physical path of the fuels and feedstock throughout the supply chain as mandated by the RED III.

At the audit, the CB is responsible for verifying System User's compliance with the applicable ISCC requirements. An ISCC EU certificate expires after 12 months since issuance; accordingly, System Users must undergo recertification audit in order to renew their ISCC certification.

Audits of System Users that have been certified under ISCC in the previous five years⁵ are considered recertification audits. For recertification, the auditor verifies that ISCC EU requirements were fulfilled throughout the preceding certification period. The CB must conduct mandatory surveillance audits six months after the first (initial) certification of any System User handling waste and residues or waste- and residue-based products. For Collecting Points and Traders dealing with both waste and residues and with virgin materials, the CB must conduct an additional surveillance audit three months after the initial certification.

The CB auditor uses the Audit Procedure System (hereafter APS) to assess and verify compliance with the applicable ISCC EU Audit Procedure requirements. After a successful audit and certification decision, the CB issues the ISCC certificate and uploads it to the ISCC HUB, the platform where System Users and CBs manage certificate-related information. As part of an additional quality management step, ISCC conducts an internal review of the certification documents⁶ by the CB.

Auditors must follow a risk management approach, including a risk assessment and the identification and implementation of appropriate risk control measures. The focus of risk identification is on areas susceptible to non-compliance, such as the type and origin of raw materials, the complexity of the supply chain and the outcomes of previous audits. Risk evaluation considers the likelihood and impact of identified risks and assigns System Users to defined risk levels (regular, medium or high). This structured approach enables the implementation of targeted control measures to address identified risks. Depending on the risk level, such measures may lead to increasing the size of the sample of group members to be audited (e.g. points of origin), identifying additional staff training, etc. The requirements and approach are outlined in the ISCC EU System Document 204 “Risk Management”.

⁵ ISCC EU 201 System Document, chapter 4.2.1: “In case of a gap between certification periods of less than five years, the certification audit shall be conducted retrospectively”.

⁶ All ISCC certificates and their status are available on the website: <https://iscc-system.org/certification/all-certificates/>.

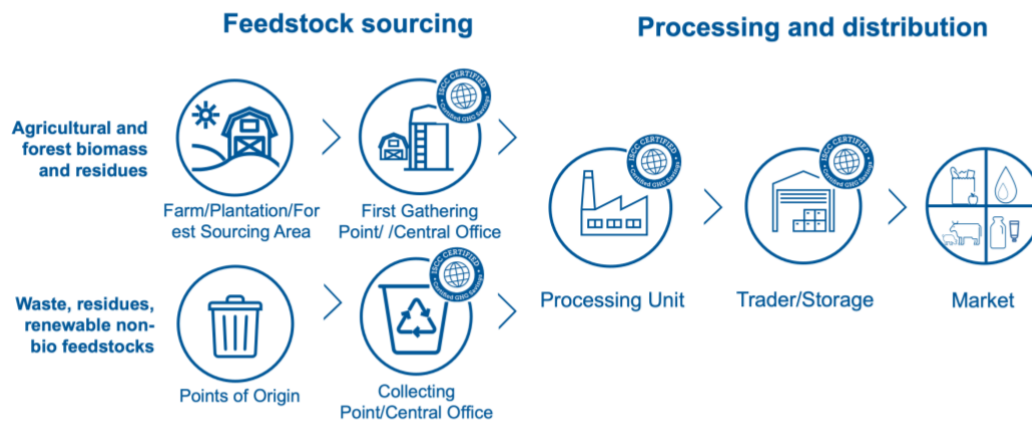


Figure 4. Example ISCC supply chain. ISCC certification allows step-by-step identification and tracking of the origin, processing history, distribution and location of materials through the supply chain. The information is passed along the supply chain through Sustainability Declarations and tracked according to the opted Chain of Custody method. See ISCC EU 203 System Document for more information.

2.1.3 Risk Assessment for Forest Biomass

This chapter describes the “*information on how the risk assessment required under Article 29(6) and (7) of Directive (EU) 2018/2001 is conducted*” for the certification of forest biomass (lit. (k), Annex III).

Compliance with ISCC Principle 1 is verified through a risk-based approach, in accordance with Article 29 (6) and (7) of RED III. This approach provides assurance that forest biomass used for RED III renewable fuels production is sourced in line with applicable harvesting and LULUCF requirements.

The verification can be conducted at **two levels**. At **Level A**, the assessment examines whether national and/or sub-national legislation, governance structures, and enforcement mechanisms in the sourcing region sufficiently ensure compliance with sustainability requirements. If no significant enforcement gaps are identified, biomass from the assessed region is considered compliant and no further checks are required.

Where Level A is absent or does not provide sufficient evidence for one or more criteria, verification proceeds to **Level B**, which applies at the forest sourcing area level. At Level B,

the economic operator shall ensure to demonstrate compliance through management systems at the forest sourcing level.

To ensure consistency and traceability, the assessment follows the standardised ISCC methodology, including the prescribed workflow and reporting template as in ISCC EU System Document “202-3 Forest Biomass: ISCC Principle 1” (v1.1). The harmonised methodology supports comparability across sourcing regions and strengthens the reliability of reported information.

The verification covers eight core sustainability criteria:

- (1) legality of wood harvesting;
- (2) forest regeneration;
- (3) regulations for protected areas;
- (4) preservation of soil quality;
- (5) preservation of biological diversity;
- (6) maintenance of the long-term production capacity of the forest;
- (7) guarantee of carbon sequestration parity;
- (8) enforcement and monitoring.

Together, these criteria form the basis for demonstrating alignment with sustainable forest management and climate-related requirements.

2.2 Modified Regulatory Framework

On 21 May 2025, a new version of the ISCC EU System Documents became applicable. These updated System Documents reflect the requirements of Directive (EU) 2018/2001 as revised by Directive (EU) 2023/2413 (hereinafter RED III) and were assessed by the European Commission as part of the recognition of the ISCC EU scheme. As of that date, all economic operators undergoing an ISCC EU (re)certification audit shall meet the

requirements of the newly applicable ISCC EU System Documents. ISCC communicated the publication and applicability of the updated documents following the European Commission's positive technical assessment.⁷

The revised System Documents incorporate RED III requirements as adopted by the European Parliament on 18 October 2023. Each ISCC EU System Document includes a Summary of Changes outlining the differences compared to the previous version. In addition, a consolidated overview of changes is made available to stakeholders on the ISCC Website.⁸

All relevant certification documents were updated accordingly to ensure consistent implementation of RED III requirements, including ISCC Audit Procedures and templates for ISCC Certificates, Sustainability Declarations and Proofs of Sustainability.

2.3 Best Practices

2.3.1 UDB Integration

In 2025, ISCC continued its cooperation with the Commission on the Union Database (UDB) to meet the requirements of Art. 10 and Art. 18 of the Implementing Regulation.

In addition, ISCC has continued its development of TYC Connect as a service provider for the UDB, and as a tool to meet UDB and ISCC requirements.

2.3.2 Four-eyes Mass Balance Principle

An additional layer of independence and control at ISCC EU audits was implemented to the ISCC EU certification process with the introduction of the 4-eyes principle for mass balance. This additional verification involves verifying the System User's mass balance information in detail. This is carried out by at least one reviewer who was not part of the audit team and was not involved in the evaluation process.

⁷ Access the ISCC System Updates at this link: <https://iscc-system.org/certification/iscc-documents/system-updates/>.

⁸ Access the "Overview of Changes for ISCC EU System Documents" at the following link: <https://iscc-system.org/certification/iscc-documents/>.

2.3.3 Digital Assessment Tools at ISCC Audits

- ***ISCC Audit Procedure System (APS)***

ISCC continues working to improve the usability and efficiency of its digital audit tool, the APS. In 2025, ISCC implemented two APS updates.

Two APS webinars were held to address the latest updates to the tool and share best practices for improving application efficiency.

The webinars focused on the changes such as improving data adjustment features, report verification, and using APS functions towards consistent, high-quality audit data.

APS also represents an extensive database of audit data. Data stored in APS is analysed, inter alia, to assess the consistency of audit data and to support internal monitoring and evaluation, including under the Integrity Programme and for the ISCC EU Report and Impact Assessment, in line with data protection rules.

- ***GRAS Tool+***

Developed by GRAS (Global Risk Assessment Services) the GRAS Tool+ helps system users and auditors to assess that no illegitimate land use change takes place in the areas where certified feedstock is cultivated. The GRAS Tool+ is an innovative web-based remote sensing application that provides comprehensive sustainability-related, geo-referenced information on biodiversity, land use change, carbon stock and social indices. With coverage to 70 countries, including EU member states, the GRAS Tool+ supports tailored analysis with interactive sustainability maps and country-specific risk assessment reports. This tool features annual updates of Land Use Change layers, with new layers added per demand. The platform is multilingual and includes a fire monitoring system that sends immediate alerts about significant fire events.

- ***ARIA platform***

Since 2023, ISCC has used the ARIA (Automated Risk Assessment) platform to support a level playing field in audits of palm plantations in Indonesia and Malaysia. Developed by GRAS, ARIA generates fully automated risk assessment reports in line with ISCC Principle 1 on the protection of biodiverse and carbon-rich areas. The platform integrates proprietary deforestation layers, satellite imagery time series, and other datasets to help

auditors identify sustainability risks. By quantifying environmental conditions, ARIA supports informed audit decision-making at farm and group level.

- **EUDRx**

Since 2024, ISCC System Users can opt for the EUDR add-on for their ISCC certificates. The EUDRx tool is developed by GRAS to streamline the EUDR methodology in the ISCC certification and thus support System Users in demonstrating compliance with the requirements of the EU Deforestation Regulation (EUDR)⁹.

In particular, the EUDRx platform is designed for analysis and documentation of the following aspects:

- 1) Deforestation check of coordinates/polygons and identification of flagged geolocations (containing a risk of deforestation);
- 2) Presence of forest in close distance to coordinates/polygons;
- 3) Potential deforestation activities in close distance to coordinates/polygons;
- 4) Presence of indigenous areas in close surrounding of coordinates/polygons;
- 5) Abstract risk assessment of indigenous people, governance, and human rights risks in the country of production on national level.

Via the datasets and analysis results of the EUDRx tool, System Users can have information on the compliance of the geolocations of the supplier base with EUDR criteria on no-deforestation. The tool also provides a risk assessment of governance topics and human rights risks as mentioned in Article 10 of the EUDR.

The tool's automated analysis includes two primary methods: the use of remote sensing technologies, spatial analysis, and geospatial data integration for deforestation check and risk assessments; and a comprehensive statistical approach that focuses on the evaluation of governance and human rights indicators. Each method is tailored to address specific regulatory requirements and gather accurate and reliable datasets.

⁹ Regulation (EU) 2023/1115 of the European Parliament and of the Council of 31 May 2023 on the making available on the Union market and the export from the Union of certain commodities and products associated with deforestation and forest degradation and repealing Regulation (EU) No 995/2010 adopted by the European Union.

3 Non-Compliance and Fraud Prevention

This chapter describes the rules and procedures applied under the ISCC EU scheme to identify, assess and address non-compliance by economic operators (Annex III, lit. (b)). It further provides an overview of the system established by ISCC to monitor compliance with the scheme's sustainability criteria, including measures designed to prevent fraudulent activities and to ensure the timely detection, investigation and follow-up of suspected fraud and other irregularities, as required under Annex III, lit. (g).

In addition, the chapter presents findings from ISCC's internal monitoring activities carried out under the ISCC Integrity Programme. This includes monitoring of System Users and CBs through Integrity Assessments conducted under the Integrity Programme, outcomes of periodic reviews, and an overview of the procedures applied by ISCC for handling complaints concerning System Users and Certification Bodies, in line with Annex III, lit. (i).

3.1 Non-Conformities

Non-conformity (NC) means the non-fulfilment or violation of an ISCC requirement either by a CB or by a System User.

ISCC is responsible for classifying non-conformities in accordance with their level of severity (minor, major, or critical) and, where required, for assessing the degree of fault attributable to the party identified as responsible on a case-by-case basis.

Minor non-conformities do not violate fundamental ISCC requirements, i.e., non-conformities that are non-systematic with impacts limited in scale. Examples of minor non-conformities concern documentation or insufficient integration of the ISCC requirements into the quality management of the System User. Minor non-conformities may be corrected by implementing appropriate corrective measures within a specific time frame (40 calendar days after the date on which the non-conformity was identified). If corrective measures are not implemented within this period, the CB is not able to issue the ISCC certificate and must verify compliance through an additional audit. Minor non-conformities may be identified during audits or through interactions between ISCC, certification bodies and System Users, including in the context of desk investigations.

Major non-conformities are substantial and violate fundamental ISCC requirements. These include non-conformities that severely affect downstream supply chains, are long-lasting, recur systematically and have significant negative impacts. Examples include:

- Non-conformities with ISCC requirements classified as “immediate” requirements as laid down in the ISCC System Document 202-2 “Agricultural Biomass: ISCC Principles 2-6”.
- Failure to provide relevant information to auditors, for example, mass balance data and audit reports.
- No response to communications from ISCC.

In case of major non-conformities, the CB must suspend the validity of the certificate with immediate effect for 40 days. Within this period, the System User must correct all non-conformities by implementing the corrective measures determined by the CB. The CB shall end the suspension if it confirms such successful measures implementation. If the System User cannot implement the corrective measures within said period for exceptional reasons, the suspension may be extended by the CB up to 30 days with the consent of ISCC. If the System User fails to correct all major non-conformities within the period of suspension, the CB must declare the certificate invalid and withdraw it with immediate effect. In case of withdrawal, ISCC may exclude the System User from recertification for up to six months (in case of ordinary negligence of the System User regarding the non-conformity) or for up to twelve months (in case of gross negligence).

Critical non-conformities are systemic, irreversible, and/or intentional and result in a severe impact. If major non-conformities are repeated after they have been detected, they may be considered critical - as this is an indicator of systematic non-conformities. Critical non-conformities include, but are not limited to:

- Violations of the requirements of ISCC Principle 1;
- Modification of production or deliberate contaminations of material to generate waste or residues and the false declaration of waste and residues.

If critical non-conformities are identified, the CB must immediately invalidate and withdraw the certificate.

Once a certificate is withdrawn ISCC may exclude the System User from the ISCC System and from recertification for a period of up to 60 months.

If, during a recertification audit, non-conformities related to claims made by a System User during the previous certification period are identified by a CB, specific conditions for recertification may be imposed by ISCC and the CB. Such conditions may include, for example, the obligation for relevant documentation to be submitted to ISCC and/or the CB for a defined period, or the conduct of additional surveillance audits by the CB.

Non-conformities under ISCC can be identified in a number of ways:

- Certification audits conducted by the CB;
- Surveillance audits conducted by the CB;
- Integrity Assessments conducted by ISCC;
- Complaints submitted to ISCC by CBs, System Users or third parties (e.g. market participants, associations, NGOs, national authorities, etc.).

3.2 Investigation and Prevention

This chapter describes the ISCC procedures for acting on suspected irregularities. ISCC investigates situations when

- It receives via Complaint or through the Whistleblower tool information indicating potential irregularities of a System User or cooperating CB, or
- It identifies via its internal monitoring and review processes cases of potential irregularities, or
- It receives information that a System User is subject to a fraud investigation by a competent authority.

The investigation lasts until any suspicion of non-conformity and/or fraud can be refuted. If ISCC concludes that the indication is well-founded, the validity of the respective System User's certificate must be suspended. Once the certificate is suspended, the System User must provide sufficient evidence refuting any suspicion of non-conformity. If the System User ultimately fails to provide sufficient evidence to refute all suspicions of non-conformity

and/or if ISCC concludes that the suspicion cannot be refuted based on the evidence provided, the respective certificate must be declared invalid and withdrawn.

3.2.1 Complaints and Whistleblower Reports

Stakeholders and third parties can raise complaints or submit whistleblower reports against ISCC certificate holders or cooperating CBs in cases of conflicts including non-conformity with ISCC requirements and/or fraudulent behaviour. The procedures for filing and processing complaints are outlined in ISCC EU System Document 102 (“Governance”) and communicated on the ISCC website. In 2024 ISCC launched the ISCC Whistleblower Tool, which enables stakeholders to submit information anonymously, confidentially, and in an encrypted manner.

In 2025 ISCC received a total of 105 complaints and whistleblower reports. The majority were related to the traceability of certified material. ISCC treats all information received through complaints and whistleblower reports confidentially. Complaints and whistleblowers may remain anonymous. Where sufficient information is provided to enable a clear understanding of the case, ISCC assesses the information in accordance with the procedures described in this chapter and the admissibility criteria laid down in ISCC EU System Document 102 (v4.2). Where information is incomplete or unclear, ISCC may request additional documentation or evidence. Complaints assessed as inadmissible, for example because they are not substantiated, negligible or insufficiently supported by objective evidence, are closed, and the complainant is informed accordingly.

All admissible complaints are analysed and assessed by ISCC management in an impartial and unbiased manner in line with ISCC EU System Document 102 (v4.2). Where appropriate, ISCC may conduct Integrity Assessments to further evaluate information received through complaints or whistleblower reports. If such assessments identify non-conformities with ISCC requirements, ISCC may apply measures in accordance with the ISCC framework, including the imposition of conditions for recertification or exclusion.

3.2.2 Internal Monitoring

ISCC continuously monitors and documents internally the compliance of System Users and CBs. Internal monitoring consists of four pillars:

- 1) *Internal document review*: ISCC receives certification documents submitted from the CBs, e.g. registrations, audit procedures, individual GHG calculations, certificates

and Summary Audit Reports. ISCC documents any irregularities or non-conformities found during the review of the audit reports and certificates and directly addresses them with the respective party (CB and/or System User).

- 2) *ISCC Integrity Programme*: the results of the ISCC Integrity Programme are evaluated continuously on a case-by-case basis. Conclusions are drawn with respect to improvement of the overall system and interaction with CBs and System Users.
- 3) *Reports from CBs*: CBs submit an annual evaluation report to ISCC (see ISCC EU System Document 103 “Requirements for Certification Bodies and Auditors”). In addition, meetings with CBs took place several times a year for information and best practice exchange and feedback on improving the system.
- 4) *Complaints and reports from external parties*: ISCC investigates substantiated information received about irregularities or non-conformities of System Users or CBs. This may lead to, for example, Integrity Assessments or surveillance audits conducted by the CB.

3.2.3 ISCC Integrity Programme

The Integrity Programme serves the purpose of monitoring of the System User’s and CB’s compliance with ISCC requirements and allows to analyse the results of such monitoring to identify measures to prevent non-compliance and fraud and maintain a high integrity of the scheme and system. The Integrity Programme is an integral part of ISCC’s quality and risk management. The process involves on-site assessments as well as desk verifications.

Integrity Assessments can be conducted on-site or remotely at the site of the System User certified by the CB or at the CB’s head office. In general, ISCC Integrity Assessments are mainly carried out on a risk-based basis, following risk evaluations, complaints, or reports of non-conformities. A certain proportion of these assessments are randomly selected.

In case of a risk-based approach, this includes factors such as market developments and external information. The assessments are conducted by ISCC Integrity Auditors, who must be independent and free from conflicts of interest. They work on behalf of the ISCC and are not permitted to work for CBs and/or system users in areas where a conflict of interest may arise.

Integrity Assessments of System Users are either comprehensive audits covering all ISCC requirements or have a specific focus (e.g. GHG calculations or traceability). Participation of System Users in Integrity Assessments is mandatory: refusal to participate or non-cooperation are considered critical non-conformities with ISCC requirements and will be sanctioned. Participation of the CB in the Integrity Assessment of a System User scheduled by ISCC is not mandatory but recommended.

An ISCC CB Office Integrity Assessment takes place in exceptional cases, since the surveillance and monitoring of CBs is usually performed by the national public authority responsible for recognition or by the accreditation body responsible for the CB's accreditation. The CB is obliged to allow for and participate in Integrity Assessments. Refusal to participate is considered a critical non-conformity.

The results of an Integrity Assessment are documented in an Integrity Assessment Report, including key data and findings. The performance of the System User, auditor, and CB is evaluated, and any points of improvement or non-conformities are identified. ISCC may share the report with the relevant national authority or accreditation body, particularly in cases of serious non-conformities by the CB or its auditors.

In 2025, ISCC EU initiated a total of 131 Assessments in 25 different countries in the context of its Integrity Programme. These included 111 Integrity Assessments at System Users, 10 at CB head offices, 6 witness audits, and 4 GHG assessments. As described above, candidates are selected partly randomly and partly on risk-based criteria. The selection process also aims to reflect the geographical distribution of ISCC System Users. In 2025, 71.2% of ISCC Integrity Assessments were conducted in Asia, 27% in Europe and 1.8% in Africa. Approximately 92,8% of the Integrity Assessments were conducted at sites of System User that handle waste and residue materials, or handle waste or residue-based products.

If non-conformities (NCs) are detected, the sanctions described earlier in this chapter and in the ISCC EU 102 document apply. Furthermore, the ISCC Terms of Use allow for exclusion from recertification if the System User is not cooperative or does not allow an Integrity Assessment. This “non-cooperation” in the framework of the ISCC Integrity Programme is considered a critical non-conformity (ISCC EU System Document 102, v4.2).

In 2025, non-conformities were found in about 88% of the Integrity Assessments¹⁰. Of the Integrity Assessments where NCs were detected, 13.4% involved minor non-conformities, 27.6% involved major non-conformities and 41% involved critical non-conformities. In total, 23 ISCC EU certificates were withdrawn in 2025 as a result of an ISCC Integrity Assessment.

In 2025, the major and critical non-conformities included inability to demonstrate traceability of sustainable materials and/or products, missing or delayed cooperation in the ISCC Integrity Programme, missing or delayed cooperation in surveillance audits requested by the CB, non-compliance with the EU Reporting requirements, denied access to supplying Points of Origin, and false declaration or relabelling of material and/or products in the context of waste and residues.

In 2025, 138 ISCC EU certificates withdrawn due to major or critical non-conformities and 135 System Users were excluded from recertification for a specified period.

Withdrawn certificates and excluded System Users can be checked on the ISCC certificate database (see chapter 4.1). Interested parties subscribed to the mailing list are immediately notified by email if a certificate is withdrawn and/or a company is (temporarily) excluded from ISCC re-certification. The published information aims to prevent 'scheme hopping' by ensuring that any RED-recognised voluntary scheme, Certification Body (CB) or auditor can verify system users who have been temporarily excluded or had their certificate withdrawn.

Additionally, in 2025 ISCC received information about 10 certificates that were identified as fake, i.e. they were manipulated copies of ISCC certificates displaying the name of a different company to that displayed on the original certificate. Information about fake certificates is also published on the ISCC website.

Moreover, ISCC conducts regular in-depth analysis of the Integrity Programme to detect focus areas of non-conformities and communicate the outcomes to CBs and their auditors as feedback on their performance and guidance for future ISCC audits. This information is also used to clarify ISCC System Updates and to improve ISCC System Documents, audit procedures, and guidance for auditors and System Users.

¹⁰ Since Integrity Assessments include detailed analysis of the documents to be evaluated by the ISCC Integrity Programme, it is likely that further non-conformities may be recorded after the conclusion of all Integrity Assessments initiated in 2025.

3.3 Aggregated List of Non-Conformities

In the context of this report, ISCC submits to the European Commission an aggregated list of the major and critical non-conformities detected by CBs at audits (Art. 17(7) of the Implementing Regulation). Confidential information of System Users and CBs is not included in the file submitted to the Commission. The list includes the ISCC EU requirement and the non-conformity detected, the actions and measures defined by the CBs for correction of the non-conformity and the average timing for correction. As mentioned in chapter 3.1, major NCs must be correct within 40 calendar days. The CB can identify a longer timeframe for correction (up to 30 additional days) upon request to ISCC.

In 2025, the majority of major non-conformities identified by CBs were related to the System User's management system, followed by non-compliance with requirements on the traceability of materials and chain of custody.

A critical non-conformity cannot be corrected and leads to the immediate withdrawal of the certificate by the CB. The critical non-conformities identified during the audits conducted in 2025 by CBs are related to training of employees, mass balance calculation, fulfilment of the EU reporting obligation, and compliance with ISCC Principles 1-6.

3.4 Best Practices

3.4.1 Risk-mitigation Measures

In 2025, ISCC further strengthened its efforts to address and mitigate risks identified through Integrity Assessments and audit findings. Accordingly, enhanced certification requirements were introduced and communicated to System Users and Certification Bodies (CBs) via System Updates:

- From 22 September 2025 onwards, newly certified Collecting Points must be able to demonstrate calculations¹¹ of their transport emissions (i.e., emission for transport to the next element of the supply chain);

¹¹ *Collecting Points can either apply the default values for transport emissions or calculate actual transport emissions in accordance with ISCC requirements.*

- Effective from 22 September 2025, hydrogen inputs used in biofuel production must not be classified as waste materials with zero GHG emission values. Non-compliance is considered a major non-conformity;
- As of 1 July 2025, ISCC effectively reintroduced the following measures for biomass fuel supply chains, thus going beyond the Implementing Regulation requirements:
 - a) mandatory surveillance audits six months after the initial certification for System Users handling waste and residues or waste and residue-based products;
 - b) For audits of Collecting Points or Central Offices, non-individually certified Points of Origin supplying more than 5 tonnes per month or 60 tonnes per year of a specific waste or residue are included in the audit scope on a sampling basis;
 - c) Verification of the existence and declared supply volumes of a sample of Points of Origin, corresponding to at least the square root of all Points of Origin that signed a self-declaration within the last 12 months (rounded up);
- Further detailed guidance on classification of materials such as soapstock and soapstock acid oil, residue of FAME end distillation, food and feed waste, among others.

3.4.2 Guidance Document on Non-Conformities and Sanctions

In April 2025, ISCC published the ISCC Guidance Document on Non-Conformities and Sanctions of System Users and CBs. This document provides clarification on the roles and responsibilities of the parties involved in the certification process. It further sets out the potential sanctions applicable to System Users and Certification Bodies (CBs) and explains the procedures governing their application. It does not introduce new requirements but seeks to ensure that the applicable rules and procedures are accessible to all stakeholders.

3.4.3 Cross-Checks at Registration

ISCC monitors the information received during registration and automatically compares it with existing information in its internal database. This includes the cross-check of addresses, names of contact persons and legal representatives with the aim of minimising the risk of entities circumventing exclusion periods by setting up new legal entities.

3.4.4 Collaboration with Voluntary Schemes and Authorities

ISCC continued its communication and exchange of certification-related information with other voluntary schemes recognised under the RED III.

To maintain an overview of the market trends especially for advanced biodiesel EU imports, ISCC continued to cooperate closely with national and European industry associations and competent Member State authorities. These include the German Federal Office for Agriculture and Food (Bundesanstalt für Landwirtschaft und Ernährung, BLE), the UK Department for Transport, and the Dutch Emission Authority (Nederlandse Emissieautoriteit – NEa). The collaboration aimed to minimise the risk of System Users not complying with traceability and sustainability requirements, and to further strengthen the integrity of the ISCC EU scheme.

4 Transparency

This chapter describes how ISCC fulfils the transparency and publication requirements applicable to voluntary schemes under Article 6 of Implementing Regulation (EU) 2022/996, in accordance with Annex III, lit. (c). It outlines the information made publicly available on ISCC as a standard-setting system and on the operation of the ISCC EU scheme, including the channels through which such information is published.¹²

4.1 Mandatory Requirements

Article 6 specifies the information that recognised voluntary schemes shall publish on their websites.

4.1.1 Governance Structure

The ISCC governance structure is described in a dedicated section¹³ of the ISCC website and illustrated in the figure below.

¹² Visit the ISCC website at <https://www.iscc-system.org/>.

¹³ Visit ISCC's governance webpage: <https://iscc-system.org/stakeholder-exchange/>.

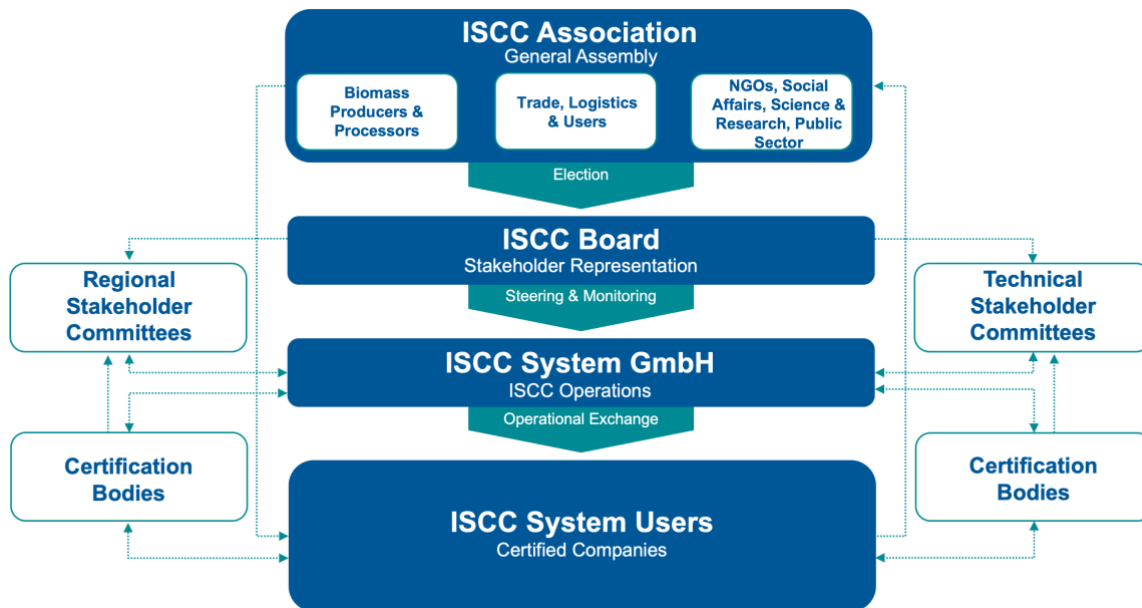


Figure 5. ISCC governance structure.

The ISCC EU System Document 102 establishes the ISCC governance structure, including:

- > the organisational set-up (ISCC GmbH);
- > relevant bodies of the ISCC Association and their composition (Board of Directors, Secretariat, and Technical Stakeholder Committees);
- > the multi-stakeholder approach and decision process, including recognition process and public consultations.

It is possible to browse the documents in public consultation.¹⁴ Viewers can submit feedback via a dedicated form and read the feedback that ISCC received from stakeholders on the documents still in public consultation.

From the Governance section of the ISCC website viewers can access publicly the Statutes of the ISCC Association, the list of its members with voting rights, information on Regional and Technical Stakeholder Committees, including meetings and composition.

¹⁴ The ISCC documents in public consultation can be accessed here: <https://www.iscc-system.org/governance/public-consultation/>.

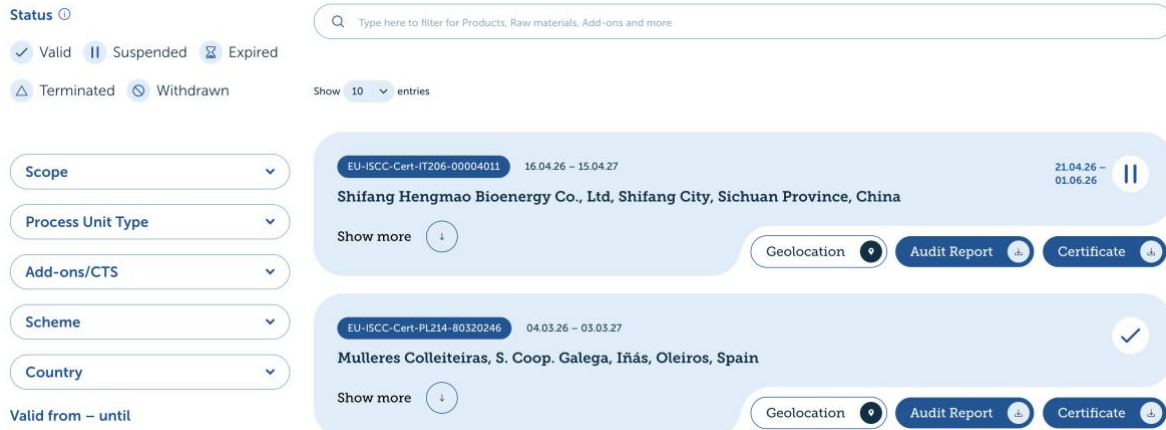
4.1.2 Participating Economic Operators and Certificate Status

The ISCC website includes a searchable database of all economic operators participating in the ISCC schemes (ISCC System Users). For each certificate, the database shows¹⁵:

- > the certificate status (issued, suspended, withdrawn, terminated, expired);¹⁶
- > the respective date of certificate issuance, suspension, withdrawal, termination or expiry;
- > the individual Certificate and Summary Audit Report, including:
 - Certificate-ID
 - Name of the certified entity
 - Scope of certification
 - Input/output materials per scope of certification
 - Validity period of the certificate
 - CB name, stamp/signature
 - A copy of the certificate in PDF format
 - Location of the certified unit
 - Certification Status
 - Place and date of issuance
 - Summary Audit Report (SAR), including non-conformities, lead auditor, chain of custody option, risk assessment, sampling, and audit results.

¹⁵ Visit ISCC's certificate database: <https://iscc-system.org/certification/all-certificates/>.

¹⁶ Changes in the certificate status of ISCC System Users appear on the Certificate Database once the Certification Body updates the certificate.



The screenshot displays the ISCC Certificate Database interface. At the top, there is a search bar with the placeholder text "Type here to filter for Products, Raw materials, Add-ons and more". Below the search bar, there are status filters: Valid (checked), Suspended, Expired, Terminated, and Withdrawn. A "Show 10 entries" dropdown is also present. On the left side, there are several filter dropdowns: Scope, Process Unit Type, Add-ons/CTS, Scheme, and Country. Below these filters, there is a "Valid from – until" field. The main content area shows two certificate entries. The first entry is for "EU-ISCC-Cert-IT206-00004011" with a validity period of "16.04.26 – 15.04.27" and a status of "Suspended". The certificate holder is "Shifang Hengmao Bioenergy Co., Ltd, Shifang City, Sichuan Province, China". The second entry is for "EU-ISCC-Cert-PL214-80320246" with a validity period of "04.03.26 – 03.03.27" and a status of "Valid". The certificate holder is "Mulleres Colleiteiras, S. Coop. Galega, Iñás, Oleiros, Spain". Both entries have "Show more" buttons and buttons for "Geolocation", "Audit Report", and "Certificate".

Figure 6: ISCC Certificate Database.

4.1.3 ISCC System Documents and Templates

The ISCC website includes:

- > Applicable ISCC System Documents which define the requirements for System Users and CBs;
- > Audit procedures, namely checklists to verify compliance with ISCC requirements audits;
- > Self-assessment and self-declarations in over 30 languages, covering the regions where ISCC certified material is generated, sourced or produced;
- > In the client section for System Users, templates for Sustainability Declarations (SD) and Proofs of Sustainability (PoS) to facilitate a streamlined transfer of sustainability information and hence traceability across the supply chain;
- > In the client section for CBs and auditors, the template for issuing ISCC certificates and a guidance for CBs and auditors to compile such template.

Additionally, and pursuant to Article 6, dedicated webpages of the ISCC website include:

- > the contact details of the scheme, including telephone number, email address and correspondence address;
- > ISCC lists publicly all cooperating Certification Bodies conducting ISCC audits, as well as Certification Bodies excluded from conducting ISCC audits;
- > in the ISCC EU section, the annual report to the European Commission, including the monitoring activities and risk-mitigation measures described in chapter 3.

4.2 Best Practices

4.2.1 ISCC Communication

A dedicated section of the ISCC website provides access to current and archived ISCC System Updates. The website also publishes information on upcoming ISCC training sessions and webinars, as well as conferences in which ISCC participates as a speaker. In addition, detailed information on ISCC Sustainability Conferences is made available, including agendas, keynote speakers and topics addressed.

4.2.2 ISCC Databases, Digital Tools and Certification Process

On its website, ISCC offers user-friendly step-by-step guidance on how to get certified, including information and use manuals for the ISCC HUB. Such guidance does not replace ISCC requirements, but it supports their uniform application by System Users and CBs. A section dedicated to the Union Database includes all relevant updates and information shared by ISCC.

Based on the requirements defined in the System Documents, ISCC may provide guidance and answers to the most common questions received from stakeholders. The FAQs are updated based on changes to the ISCC requirements, when applicable. Further questions and feedback can be submitted to ISCC via a dedicated contact form.

4.2.3 ISCC Impact Report

ISCC published its latest Impact Report in October 2025. The report serves as a tool to give an overview of ISCC's achievements and outcomes with a focus on representing ISCC externally and presents the data across the years 2022, 2023, 2024, including figures up to March 2025. The report highlights data that reflects the organisation's growth and impact over the last 15 years. Key data points include the increase in the number of issued certificates for the different ISCC schemes, growth in the number of auditors and trainings, as well as the growth of ISCC Association Members.

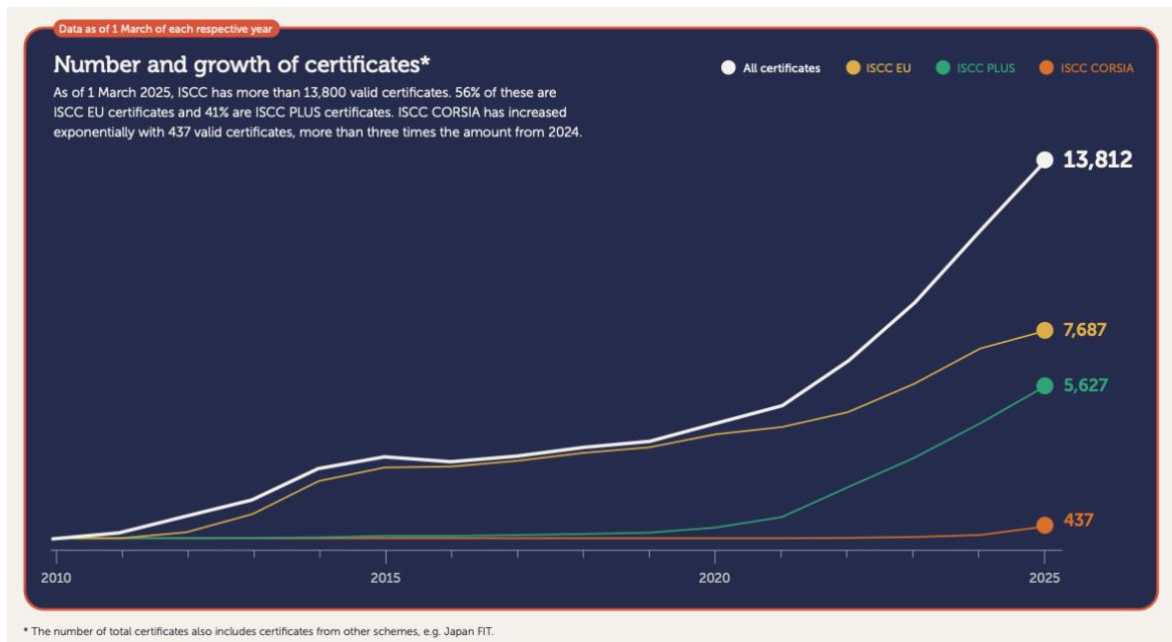


Figure 7. Number and Growth of ISCC Certificates in ISCC Impact Report.

The Report also features information on ISCC EU certified agricultural raw materials and final fuels, licensing figures, and the number of corrective measures implemented under ISCC, divided into relevant categories (e.g., compliance with human and labour rights), among many others.

5 Stakeholder Involvement

This chapter describes the mechanisms and processes applied by ISCC to ensure stakeholder involvement in the governance and continuous development of the ISCC system. It covers stakeholder representation within the ISCC Association, decision-making structures, consultation processes, and the channels through which stakeholders can provide input and feedback (Annex III, lit. d).

5.1 ISCC Association and Stakeholder Representation

The ISCC Association is the legally registered body responsible for guiding the governance and strategic development of the ISCC System. Its members include organisations, companies, and other legal entities from a wide range of industries and supply chain actors, ensuring a broad multi-stakeholder perspective. The Association is structured into three stakeholder groups:

- Raw material producers and processors
- Trade, logistics and other System Users
- NGOs, social affairs, science and research and the public sector.

Membership of the ISCC Association is open to legal entities that support ISCC’s mission. To become an ISCC member certification is not required, nor is being a member a pre-condition for System Users to become certified. Certification Bodies (CBs) cannot become members but are encouraged to participate in stakeholder committees and dialogues.

5.1.1 Governance Structure and Decision-Making

Members of the ISCC Association have voting rights at the annual General Assembly, where they elect the ISCC Board, and discuss and decide on strategic matters.

The ISCC Board consists of eight members, with balanced representation across the three stakeholder groups mentioned above. The Board elects a chair and one or two vice-chairs and may establish Stakeholder Committees to address specific topics and facilitate regional or technical dialogue.

In 2025, the Association counted 340 members from 45 countries, which are distributed across the regions shown in the figure below:

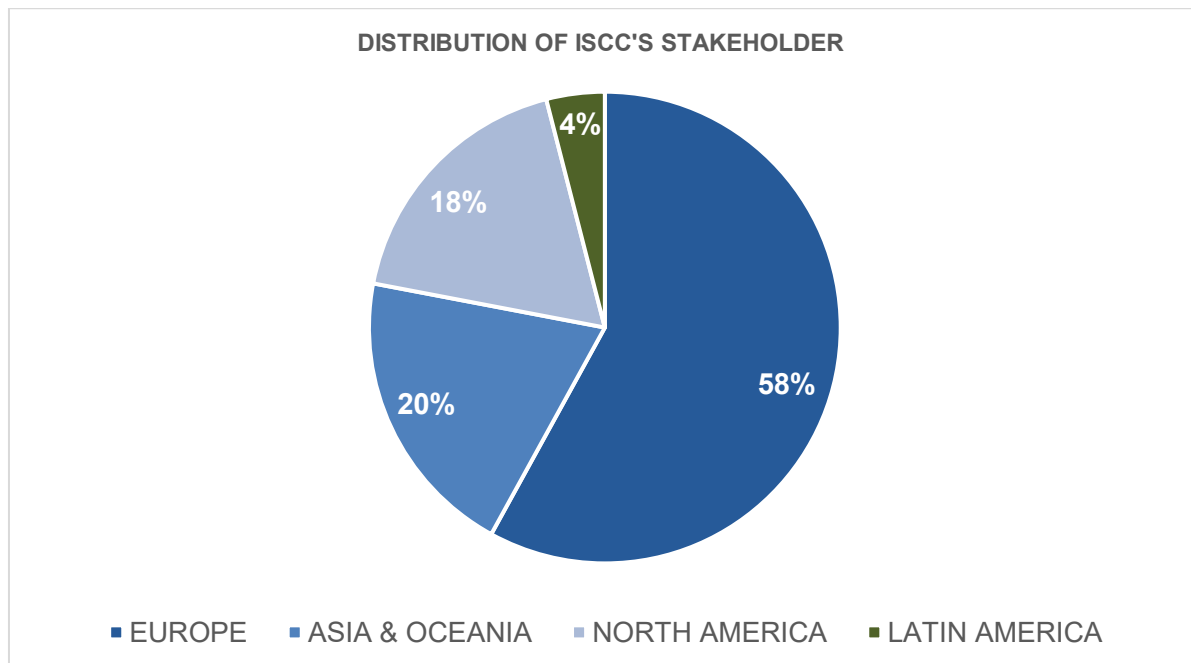


Figure 8. Distribution of ISCC’s stakeholders by region.

The sector representation in 2025 consists in:

- 82% private sector
- 16% governmental, NGO, research, associations, academia
- 2% individuals.

5.2 Stakeholder Engagement Channels

As described in chapter 4.1, stakeholders can engage with ISCC through multiple pathways, including:

- Membership in the ISCC Association
- Participation in Stakeholder Committees (Regional or Technical)
- Participation in working groups
- Providing feedback via Public Consultations, email, phone, or in person

All stakeholder feedback contributes to continuous improvement of the ISCC system and schemes, for example by prompting further guidance on market practices, prompting exchange on market trends and risk factors, encouraging exchange on certification and auditing best practices.

5.2.1 Stakeholder Committees and Working Groups

Stakeholder Committees serve as a key mechanism for structured engagement with stakeholders from specific markets or with technical expertise. Participants may include: ISCC Association Members, ISCC System Users, Cooperating CBs, and other relevant stakeholders.

Stakeholder Committees may establish working groups on specific topics and areas. These working groups consist of participants with relevant expertise and are intentionally limited in size to ensure balanced representation and effective collaboration.

The main tasks of Stakeholder Committees are:

- Organising stakeholder involvement and dialogue at regional or thematic levels;
- Developing guidance to facilitate and improve the ISCC System as it applies to regional or technical specifics, risks or individual markets;
- Providing CBs with information about local or regional conditions, requirements and risks;

- Supporting ISCC in regional and market-specific risk assessment and management;
- Special consideration of the local and regional regulatory framework;
- Promoting the ISCC system and advancing ISCC's goal and mission;
- Bring together experts from across the ISCC community.

In 2025, ISCC organised nine ISCC Stakeholder Committees with 1885 participants in total. In addition to that, the ISCC General Assembly and Global Sustainability Conference counted respectively 950 participants (including 126 members), with 700 attending online and 250 in person.

The following conferences and events were held in 2025:

- 6 February, ISCC Technical Stakeholder Meeting “Renewable Fuels of a Non-Biological Origin” (live online);
- 19 February, ISCC e.V. General Assembly (onsite);
- 20 February 15th ISCC Global Sustainability Conference (hybrid event);
- 8 May, ISCC Technical Stakeholder Meeting “Alternative Marine Fuels” (live online);
- 3 June, ISCC Regional Stakeholder Committee Europe (onsite);
- 5 June, ISCC Regional Stakeholder Committee Latin America (live online);
- 2 September, ISCC Technical Stakeholder Meeting “Sustainable Aviation Fuels” (live online);
- 25 September, ISCC Technical Stakeholder Meeting “Circular Economy and Bioeconomy” (live online);
- 23 October ISCC Regional Stakeholder Meeting Southeast Asia (hybrid event);
- 18 November, ISCC Regional Stakeholder Meeting North America (hybrid event).
- 26 November, ISCC Regional Stakeholder Meeting Europe (onsite);
- The hybrid setup enabled stakeholders to participate virtually from around the world while also providing an onsite platform for fruitful exchange, which was a key driver of the growth in participation.

With respect to the ISCC PLUS & SAF markets, two conferences took place in Japan (220 participants) and in China (200 attendees). The events served as kick-off for the new established Regional Stakeholder Committee for this market.

Additionally, in order to increase stakeholder awareness and contribute to the dialogue on diverse market and certification developments, ISCC representatives presented at a variety of conferences in 2025, including The Argus Road Fuels Europe Conference, and conferences on EU plastics, packaging, (chemical) recycling, food, marine and aviation fuels such as the IATA Aviation Energy Forum (AEF).

5.2.2 Partnership with National and International Organizations

ISCC collaborates with a broad range of national and international organisations to advance credible sustainability practices across supply chains. Through these partnerships, ISCC contributes expertise, supports joint action, and addresses topics such as biodiversity protection, deforestation, food security, and smallholder inclusion.

ISCC is engaged in several initiatives that promote responsible sourcing and environmental stewardship. This includes its membership in the Aviation Initiative for Renewable Energy in Germany (aireg) to support the uptake of Sustainable Aviation Fuels and participation in the Forum for Sustainable Palm Oil (FONAP) to improve sustainability in palm oil supply chains.

As a member of Food for Biodiversity, ISCC supports its work to integrate biodiversity protection into food supply chains including the development of biodiversity criteria across supply chains, raising awareness among buyers and consumers, and strengthening policy frameworks that safeguard ecosystems. ISCC further supports climate-friendly agriculture as a stakeholder of the Sustainable Wheat Initiative Europe, which aims to reduce greenhouse gas emissions in wheat supply chains by 30% by 2030; ISCC contributes to this goal through certification practices that promote transparency and sustainable production.

In addition, ISCC has been a participant in the United Nations Global Compact since 2016, aligning its work with the organisation's principles on human rights, labour, the environment, and anti-corruption.

5.3 Best Practices

5.3.1 Webinars

In 2025 ISCC has conducted several webinars dedicated to the latest developments of its certification system and in order to support stakeholders with practical and detailed sessions on specific topics. The webinars are tailored to ISCC's new certification solutions and anticipated market needs. Among the webinar topics that attracted in total more than 1.000 participants:

- the Co-Processing rules under ISCC EU;
- waste and residues focus on UCO and palm-based feedstocks;
- new certification solutions such as the add-on for Regenerative Agriculture and ISCC EUDR and ISCC FSS add-ons, meant to demonstrate compliance respectively with EU Deforestation Regulation (EUDR) criteria and Forest Security Standard principles.

In addition to these, ISCC conducted a regular webinar series on its System Updates in 2025. ISCC System Users, auditors and cooperating Certification Bodies receive ISCC System Updates and are required to maintain up-to-date knowledge of the content of these updates and to apply them promptly. The webinar series offers participants a platform towards feedback and clarifications on the Updates. This quarterly series is well received with an average participation of more than 500 attendees per session.

5.3.2 ISCC Working Groups

- ***Working Group on Chemical Analytics of Feedstocks***

In August 2025, ISCC launched the Chemical Analytics of Feedstocks Working Group focusing on characterising high-risk feedstocks. It first tackled Used Cooking Oil (UCO) to further extend in the future to other materials. The working group aims at developing analytical approaches that can be integrated into ISCC's integrity and traceability processes.

The working group brings together experts from academia, research institutions, Certification Bodies, and analytical testing service providers. As an exploratory initiative, it

seeks to build broad acceptance of any potential outcome by grounding its work in scientific evidence.

- ***Working Group on Waste and Residues***

In 2025, the ISCC working group on waste and residues continued its work. Its goal is to develop actionable guidance for the auditing of waste and residue feedstocks.

As a result, ISCC published the Guidance Document on Waste and Residues from Food and Food Processing in August 2025.¹⁷ The document particularly focuses on used cooking oil, brown grease, soap stock, food waste, sewage sludge, and spent bleaching earth.

- ***ISCC EU Working Group on Mass Balance***

In 2025, the ISCC EU working group on mass balance continued its work to improve the understanding and consistent application of mass balance rules across ISCC-certified supply chains. The group, launched in December 2024, brought together up to 20 experts from collecting points, producers, traders, multi-scope companies, CBs, auditors, and market users. Its objective is to clarify assignment rules, refine existing scenarios in ISCC System Document 203 Traceability and Chain of Custody, and develop new scenarios, including those relevant for Sustainable Aviation Fuel (SAF).

A Guidance document on Mass Balance was published in April 2025 for public consultation. Stakeholder feedback was incorporated into ISCC's internal revisions over the summer, with the final version of the Mass Balance Guidance Document published in December 2025.¹⁸ The guidance document provides aligned rules for mass balance implementation, including classification of product groups, a tolerance zone of up to 5%, decision trees for assignment rules, and clarifications for specific scenarios such as co-processing, pipeline systems, and biomethane or bio-LNG set-ups. These improvements aim to reduce errors, misinterpretations, and recurring audit non-conformities.

¹⁷ Access the document at this link:

https://www.iscc-system.org/wp-content/uploads/2025/08/ISCC_WnR_Guidance_Document_v1.2_final.pdf

¹⁸ Access the document at this link: https://www.iscc-system.org/wp-content/uploads/2025/12/ISCC-EU-Mass-Balance-Guidance-Document_Version-1.2_Final_22122025.pdf

6 Market Update

This chapter covers the amount of certified feedstock, biofuels, bioliquids, biomass fuels, recycled carbon fuels and renewable fuels of non-biological origin by country of origin and type, and the number of System Users (Annex III, lit. f).

6.1 Certified Material

Cooperating CBs issued a total number of 8,549 ISCC EU certificates in 2025.

ISCC EU System Users were located in 133 countries and ranged from Farms and Plantations and First Gathering Points (FGPs) for agricultural materials to Points of Origin (PO) and Collecting Points (CP) for waste and residue feedstocks to different kinds of Processing Units (e.g. oil mills, refineries, biodiesel, bioethanol and biogas and biomethane plants) as well as diverse set-ups for trading and logistic activities (traders, warehouses, logistic centers). The most relevant geographical area remains Europe with 4,526 certificates issued in 2025, followed by Asia and America. The most common certification scopes were Traders (61%), Collecting Points (31%), Point of Origins (19%), followed by First Gathering Points with 17%.¹⁹

This market analysis is based on data reported by 85.75% of obliged System Users as of 15 April 2026. After that date, ISCC received additional submissions from System Users who were requested to verify the accuracy of the information reported (see chapter 6.3.1) and from non-responsive System Users sanctioned by the CB (see chapter 6.3.3). Data received by ISCC after that date remains subject to analysis by ISCC, and any resulting updates are reflected in the data template submitted for the previous calendar year in the next reporting year.

The reported data is presented in the accompanying Excel template. This template sets out the quantities of feedstocks (raw materials) and final products certified under ISCC EU in 2025, broken down by feedstock and by country of origin. System Users report volumes in tonnes, gaseous fuels in cubic metres, and electricity, heating and cooling in megawatt hours (MWh). ISCC also submits an updated Excel template for 2024 alongside the 2025 report, which provides the basis for the market comparison below.²⁰

¹⁹ As ISCC certificates can have multiple scopes, the numbers do not add up to 100%.

²⁰ The 2024 template includes corrections made by System Users as requested by auditors during the 12 months after the deadline. Further details can be found in chapter 6.2.1.

In this framework, a total of **123,328,182 tonnes (mt) of raw materials** were reported to ISCC. Liquid and solid **final fuels amount to 21,011,249 mt** whereas gaseous fuels amount to **786,238,134 cubic meters (m3)**. The total reported amounts for electricity and heat sum up to **247,432 megawatts (MWh)**.

An increase of 15.81% for raw materials and 9.95% for liquid and solid final fuels can be observed compared to 2024 values. The comparisons made are based on data submitted by 85.75% of Systems Users obliged to report.

Figure 9 depicts the top 5 agricultural raw materials in 2023, 2024 and 2025. Among agricultural raw materials, sugar cane is the most common with 24,595,188 mt reported (+35.57% compared to 2024). This is followed by fresh fruit bunches harvested from oil palm plantations (“palm FFB”) (16,669,960 mt; -15.64% compared to 2024), rapeseed (12,620,594 mt; +8.76% compared to 2024), corn (11,948,572 mt; -7.33% compared to 2024), and wheat (5,872,950 mt; +17.14% compared to 2024). The figures refer to biomass from ISCC EU-compliant feedstock sourcing, which may remain in the ISCC EU supply chain or may be further traded into supply chains accepting ISCC EU certification as evidence of compliance with high sustainability standards. ISCC EU material sold to companies not holding an ISCC EU certificate cannot enter the ISCC EU supply chain again. As ISCC EU material may end up in supply chains outside of ISCC EU, it is expected that feedstocks certified under ISCC EU at the beginning of the supply chain do not fully reflect the amounts of ISCC EU renewable fuels derived from the same feedstocks. This is especially relevant in case of feedstocks impacted by the EU phasing out goal for high ILUC risk biofuels such as palm oil, to which ISCC remains committed.

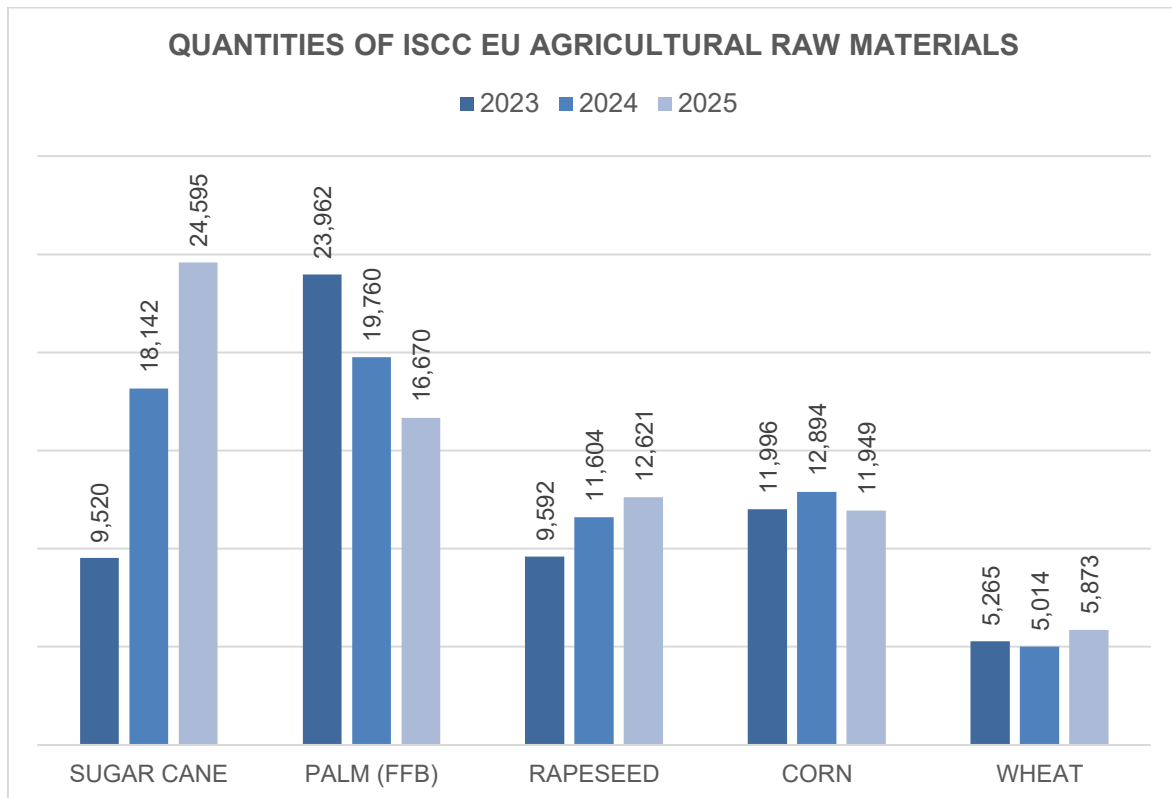


Figure 9. Quantities of top 5 agricultural raw materials certified under ISCC EU in 2023-2025 (in thousand mt).

As evident from Figure 10, rapeseed continues to be the agricultural raw material representing the biggest cultivation area certified under ISCC EU, with 5,171,413 ha in 2025.²¹ It is followed by corn (1,405,856 ha), wheat (1,054,182 ha), oil palm fresh fruit bunches (FFB) (976,937 ha) and sunflower (864,270 ha). The certified cultivation area for crops was calculated by applying the most up-to-date yields published by FAO for the respective crop and country.²²

²¹ In the Commission reporting template, “rapeseed” encompasses both rapeseed and canola. In 2025, the two feedstocks were split in the ISCC EU material list to reflect consistently the Union Database feedstock categories.

²² Retrieved from <http://www.fao.org/faostat/en/#data/QC>.

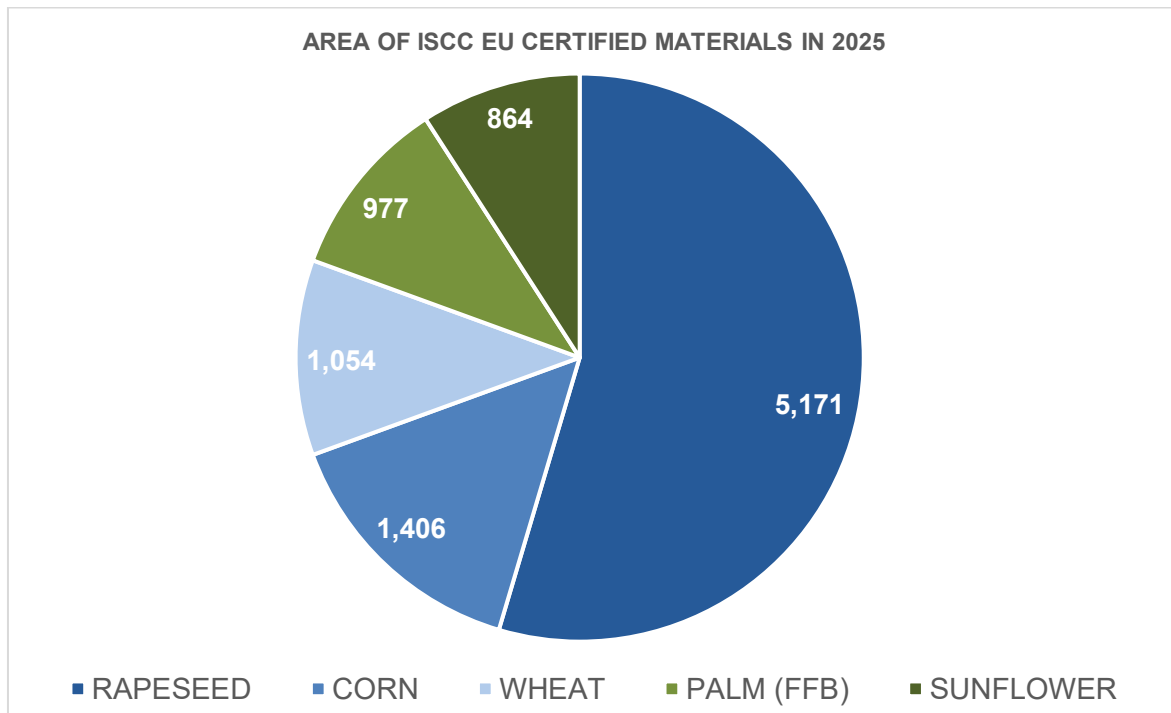


Figure 10. Cultivation area of top 5 agricultural raw materials certified under ISCC in 2025 (in thousand hectares).

Figure 11 presents the top five most frequently certified waste and residue raw materials certified under ISCC EU in 2023, 2024 and 2025. The largest category is biomass fraction of industrial waste,²³ with 11,602,914 mt reported. Further key categories are animal manure and sewage sludge (10,545,422 mt; +48.21% compared to 2024), used cooking oil (UCO) (6,145,695 mt; +12.59% compared to 2024), other waste vegetable or animal oils (3,834,067 mt; +59.91% compared to 2024) and bio-waste (3,589,151 mt; +50.14% compared to 2024). During data receipt and analysis, ISCC carried out desk verification of the volume, origin and certification set-ups of such reported figures, especially for high-risk feedstocks (e.g., other waste vegetable or animal oils, used cooking oil, palm oil mill effluent, empty palm fruit bunches). More information is provided in chapter 6.3.1 “*Plausibility checks of received data*”).

²³ The category “Biomass fraction of industrial waste” includes feedstocks such as spent bleaching earth, waste pressings (from the production of vegetable oils), waste/residues from the processing of alcohol, waste/residues from the processing of vegetable or animal oil, waste starch slurry and sugar beet residues. It also includes industrial wastewater and derivatives and wastewater from the food industry, which yields include high water content due to the nature of the material.

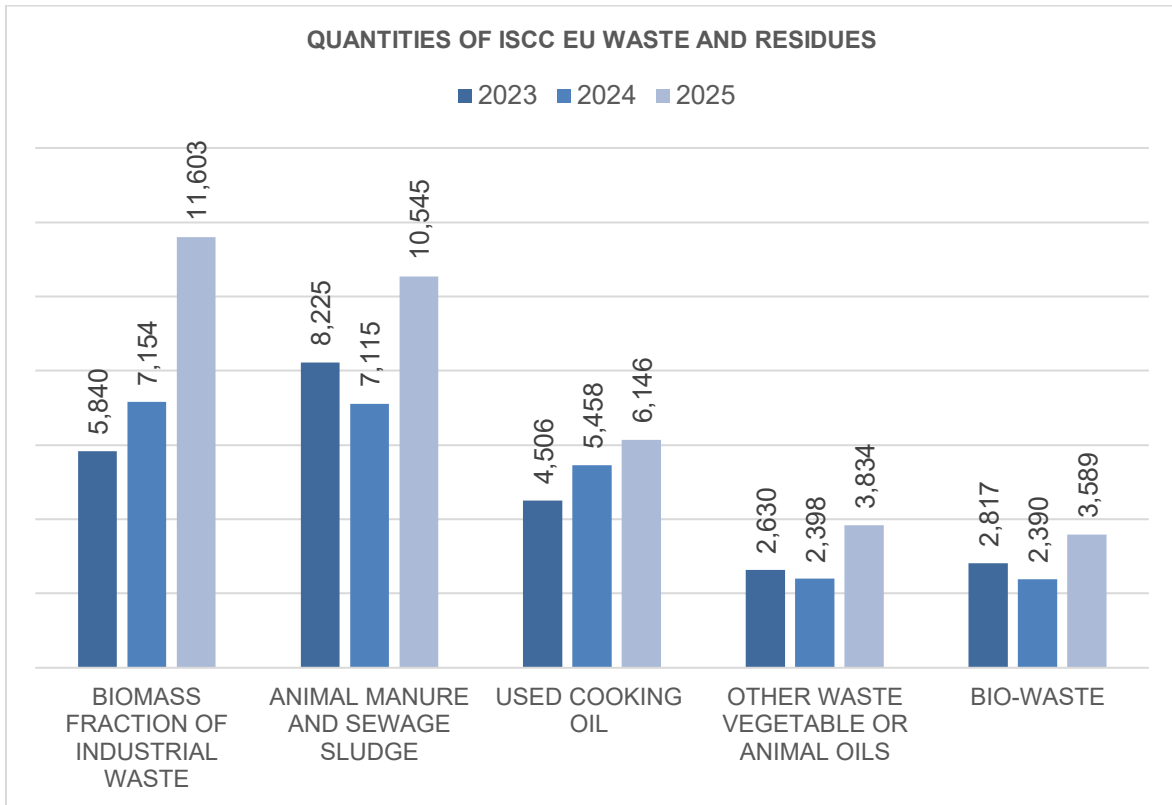


Figure 11. Top 5 waste and residue ISCC EU raw materials in 2023-2025 (in thousand mt).

As illustrated in Figure 12 below, biodiesel (with 8,438,209 mt) continues to be the most common type of fuel certified under ISCC EU in 2025, with an increase of 5.33% compared to 2024. This is followed by hydrotreated vegetable oil (HVO) (4,861,459 mt; +21.3% compared to 2024), bioethanol (4,836,660 mt; +8.4% compared to 2024) and co-processed oil to be used for replacement of diesel (588,034 mt; +28.53% compared to 2024). In 2025, hydro processed esters and fatty acids (HEFA) recorded the highest increase in percentage within the category of renewable fuels with a total amount reported of 952,897 mt (+178.55%).

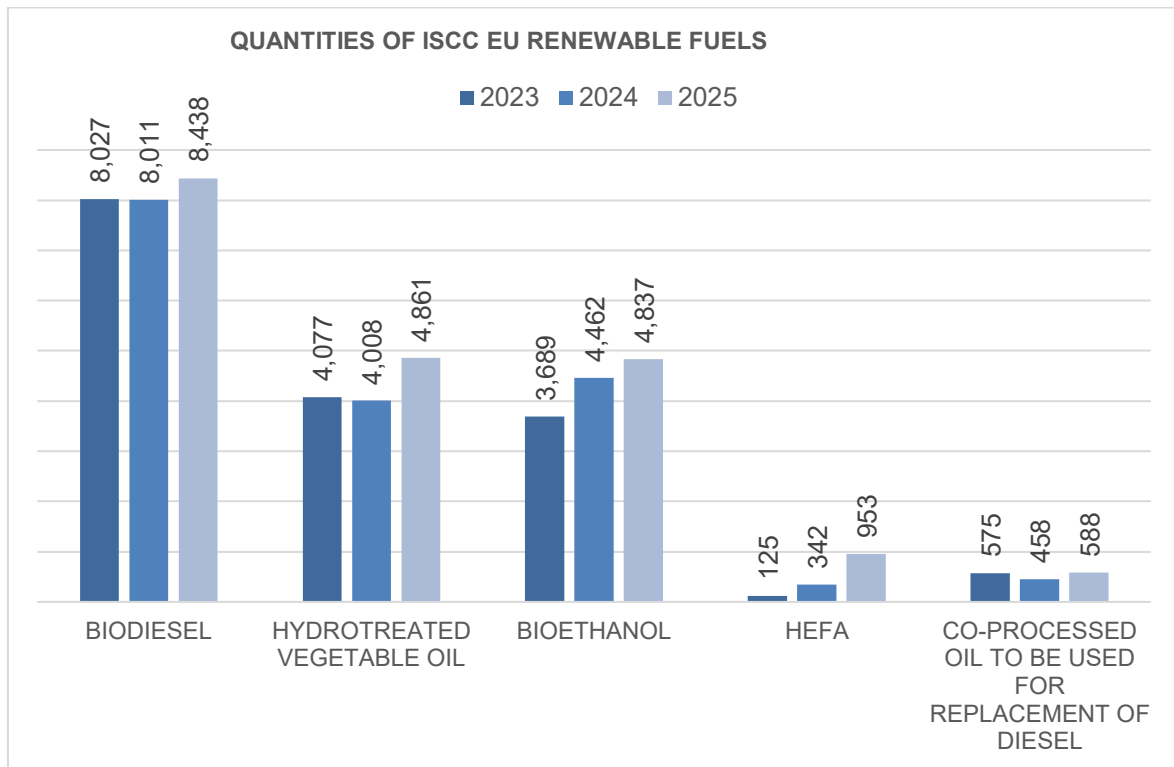


Figure 12. Types of renewable fuels certified as ISCC EU in 2023-2025 (in thousand mt).

Certified biomethane values under ISCC EU increased in the past calendar year: 734,243,993 m³ were certified, which represents an increase of 21.3% compared to 2024. Biogas ranked in second place at 48,338,442 m³ (+17.05%). The amount of bio-propane, on the other hand, witnessed a drop to 12,558 m³ (-22.48%). In 2025, RFNBO hydrogen and bio-butane were certified under ISCC EU at 3,626,439 m³ and 9,023 m³, respectively.

RENEWABLE GASEOUS FUELS	2023	2024	2025	Unit
BIOMETHANE	403,783	605,318	734,244	m ³
BIOGAS	5,656	41,297	48,338	m ³
RFNBO HYDROGEN	0	0	3,626	m ³
BIOPROPANE	60	16	13	m ³
BIOBUTANE	0	0	9	m ³

Table 1. Types of renewable gaseous fuels certified as ISCC EU in 2023-2025 (in thousand m³).

6.2 Data Collection

To fulfil its EU reporting obligations, ISCC collects information on certified quantities from relevant ISCC EU System Users for the respective calendar year. Companies that do not produce final (i.e., no further processing) fuels/products, as well as companies that only trade and/or store sustainable material, are not subject to this reporting requirement.

ISCC sends individual communications to the System Users concerned. These System Users must submit the required data within 30 calendar days of the first communication. Once the reported quantities have been imported into ISCC's internal database, the System User receives an email confirming that the reporting obligation has been fulfilled, together with a summary of the data received and stored by ISCC (e.g., product type, raw material type, country of origin and quantity). The confirmation email and the submitted data are reviewed and verified by the independent CB auditor at the next certification audit.

Relevant System Users must declare the quantities of ISCC EU certified material truthfully and completely and submit the requested data to ISCC in due time (ISCC EU System Document 102, chapter 6 "Authorities, Reporting and Processes"). In the communications to System Users, ISCC restates that non-compliance with the EU Reporting requirements is a major non-conformity (ISCC EU 102). The provisions on non-conformities of ISCC EU 102 "Governance", chapter "Non-conformities and Sanctions" apply.

ISCC notifies obliged System Users by email and provides a link to an online reporting form²⁴ for submission of the required data. The form is updated as necessary to reflect the list of ISCC EU-eligible materials and is designed to minimise data entry errors. The accompanying webpage provides FAQs, completion guidance, reporting examples (including typical supply chains) and the contact details of the ISCC EU reporting helpdesk. All supporting information is reviewed and updated on an ongoing basis, considering feedback from System Users and Certification Bodies.

Following the initial notification (30-day reporting deadline), ISCC issues a reminder to the System Users concerned. If the deadline elapses without submission, ISCC contacts the relevant Certification Bodies (CBs) to support follow-up with their clients. Given the CBs' close and regular contact with System Users, this escalation has proven effective in

²⁴ The web form is available at this link: <https://iscc-system.org/forms/iscc-eu-reporting/>.

improving response rates. ISCC continuously incorporates feedback from CBs to further refine this process.

Non-compliance with the EU reporting requirements constitutes a major non-conformity (see ISCC EU System Document 102 “Governance”) and shall be raised by the CB at the System User’s next audit. The applicable sanctions for major non-conformities are set out in chapter 10.2.1 of ISCC EU System Document 102 (v4.2) and include suspension of the ISCC certificate. To support a reliable reporting process, ISCC has also initiated an escalation and sanctioning procedure via the CBs for non-reporting System Users (see chapter 6.3.3).

6.2.1 Verification of Reported Data

The information provided constitutes a self-disclosure by the System Users. ISCC is not in the position to verify the accuracy of the reported information at the time of submission, despite several plausibility checks during the import phase and at the stage of analysis of aggregate data.

Due to the process described above, ISCC receives corrections to the reported data during the 12 months following the submission deadline. The EU reporting data can only be verified by independent auditors within 12 months after the System Users submit the information, namely at the next audit of the System User. If incorrect amounts were reported, the System User communicates the corrected amount to ISCC and ISCC updates the internal database accordingly. An update of the previous reporting year figures (2024) is therefore provided to the European Commission at the time of submission of this report.

In some cases, data submitted to ISCC may potentially not be verified: e.g., in case no recertification audit takes place, or in case the company declares bankruptcy so that no responsible contact person can be identified.

6.3 Best Practices

6.3.1 Automatised Data Checks

Once a System User submits the web form, the information is transferred to ISCC’s import system. Before the data is stored in the ISCC reporting database, the import system performs the following automated checks:

- > whether System Users report the type of products (feedstocks and/or final fuels) covered by their certification;
- > whether the quantities reported surpass a threshold of 200.000 mt of agricultural biomass or 20.000 mt for waste and residues.
- > whether the submitted data shows an increase of more than 100% compared to the company's reported figures for the previous calendar year (where applicable).

If the data reported does not match the indicated type of products covered by the System User's certification, or if the reported quantities exceed the predefined thresholds, ISCC contacts the System User to review their submission and, where relevant, requests clarification (e.g. on processes used or the certification set-up). Flagged entries remain on hold and are not imported into the internal database until the System User responds.

6.3.2 Plausibility Checks

At a second stage, ISCC performs plausibility checks on larger datasets. Company-level checks focus on data reported by individual companies, while country-level checks evaluate data aggregated by country of origin of the raw material. In both, feedstocks and fuels quantities reported are assessed against available country National Production Potential (NPP).²⁵

For materials with available NPP in institutional databases, the data is sourced in their original form. These datasets are retained without alteration to preserve accuracy and ensure comparability across analyses. A few steps of data cleaning and standardisation are applied for few materials to align the datasets for further use. The principal databases consulted in this research include: FAOSTAT, USDA, UNEP, World Bank Group, HydroShade, OECD.

When the analysis identifies reported figures exceeding the thresholds described below, or values that appear comparatively high, ISCC requests clarifications from System Users and Certification Bodies and assesses the certification scope and materials of the company. ISCC communicates that the information may be used for further investigations on individual System Users in the context of the Integrity Programme.

²⁵ The NPP represents the national production capacity of a specific material within a given country. In reference to feedstocks, 'production' or 'produced' stand for the feedstock generated at a given certified entity or supplier.

- **Company-level check**

In 2025, ISCC reviewed against the following parameters the data received from System Users:

- Outlier check: compares values reported by each System User against the 95th percentile²⁶ of the data of all companies' reporting the same feedstock from the same country of origin. If the value exceeds the 95th percentile threshold, ISCC contacts the respective company.
- Company threshold check: compares feedstocks reported by the sourcing System User against the respective NPP, if available. Different thresholds are used for agricultural crops (<1% of NPP) and agricultural and industrial waste/residues (<5% of NPP). ISCC identifies and contacts companies which reported figures exceeding a "company threshold" of 40%;
- Check of final fuels: plausibility check of the final fuel's reported country of production, the plausibility between feedstock type and final fuel, and the reported total fuel volumes.

System Users are contacted to review the reported amounts according to their capacity, processes, scope of certification (for example, biodiesel plant) and certified materials.

- **Country-level check**

In 2025, ISCC reviewed against the following parameters the data received from System Users and aggregated by feedstock and country of origin:

- Country check: identifies instances where a System User reports feedstock sourcing from a country where the material is not known to be grown.
- Growth rate check: assesses the year-over-year change in reported values for each country and material between 2024 and 2025, thus identifying significant

²⁶ The 95th percentile represents the value below which 95% of the data points fall and is commonly used in data analysis to detect unusually high values that may indicate anomalies or errors. By applying this threshold, values significantly higher than the majority of the dataset can be highlighted as potential outliers requiring further investigation. In this analysis, the 95th percentile check is applied to the production (i.e., feedstock generation) values of companies within each country for the same type of feedstock. Any value exceeding this threshold is flagged as an "outlier," indicating exceptionally high production figures that might need separate examination.

fluctuations that may indicate anomalies. Growth rate checks are applied to both feedstocks and fuels.

Where mismatches are identified (country check) or fluctuations are identified (growth rate check), ISCC assesses potential reasons. In 2025, this led to identifying patterns (for example, the growth of Collecting Points in South Korea or of First Gathering Points in the United Kingdom) as well as identifying and correcting errors occurred at the stage of compiling the webform (e.g., inconsistent use of decimals or incorrect entering of feedstocks type or country of origin).

6.3.3 Sanctioning Non-Compliant System Users

After thirty days from sending to obliged System Users the initial request to report, ISCC identified all System Users with a valid ISCC EU certificate who had not complied with the EU reporting obligation by the communicated deadline.

In February 2026, ISCC sent to all non-compliant System Users three additional communications in the context of the ISCC Integrity Programme. As communicated to System Users, failure to fulfil the EU reporting obligation constitutes a major non-conformity and justifies the application of sanctions in accordance with ISCC requirements (ISCC EU 102 “Governance”).

At the close of the deadline established in the Integrity Programme communications, System Users that remained non-compliant with the EU reporting obligation faced a suspension of their certificate for a period of up to 40 calendar days. During this suspension period, a significant number of System Users implemented the corrective measures by submitting their reports and some certificates expired without any reporting being submitted. At the end of the 40 days, the certificates of System Users that remained non-compliant were withdrawn.

As a result of this process, by 27 April 2026, 92.7% of obliged System Users had submitted the report. As mentioned in Chapter 6.1, the market analysis reflects 85.7% of the obliged System Users, while at the time of submission of this report the remaining 7% remains subject to the established ISCC plausibility checks. At the time of the sanctioning process, around 7.3% of obliged System Users did not hold a valid ISCC EU certificate. For System Users whose certificates were no longer valid at the time of the sanctioning process, ISCC



may establish conditions for any potential recertification (ISCC EU 102 “Governance”, version 4.2, chapter 10.2.2).

7 Certification Bodies and Robustness of the Scheme

This chapter describes the cooperation framework and mechanisms between ISCC and Certification Bodies (CBs), the qualification and independence requirements for CBs and their auditors (Annex III, lit. (e)), and the criteria and conditions for CB recognition or accreditation (Annex III, lit. (h)).

In 2025, ISCC worked with 67 CBs, of which 11 were recognised by the German BLE and 56 were accredited by national accreditation bodies. ISCC maintains structured exchange with CBs through discussion forums and ongoing feedback, as well as via assessment of the results of ISCC's oversight mechanisms of cooperating CBs described in System Documents ISCC EU 103 "Requirements for Certification Bodies and Auditors" and ISCC EU 102 "Governance".

7.1 Regular Cooperation and Feedback Mechanisms

ISCC holds regular meetings with CBs to exchange audit experience, identify emerging risks, and discuss key system updates and best practices. In 2025, ISCC organised CB meetings in Cologne, Jakarta, Shanghai, and Nashville, providing structured opportunities for both bilateral and multilateral dialogue with CBs operating in different regions.

Key topics addressed in 2025 meetings included:

- **CB governance and oversight** – clarification of the CB management framework, and expectations to ensure effective supervision of CBs;
- **ISCC EU technical implementation** – focus on GHG data checks during on-site audits, mass balance requirements, waste and residue feedstocks, biogas developments, and fraud risk mitigation;
- **Operational integrity and compliance risks** – discussion of common CB non-conformities, misleading certification scope, false material declarations, and certificate withdrawal versus termination;
- **Scheme updates and regulatory preparedness** – updates on market trends, upcoming System Document changes, and external regulatory developments;
- **Registration, certification, and operational flows** – recurring registration and certification issues, APS and HUB updates, and alignment on procedural improvements.

These exchanges support harmonised application of ISCC requirements across regions, contribute to consistent audit practices, and enable continuous improvement of the ISCC System.

7.2 Oversight and Sanctions

ISCC monitors CB performance through its Integrity Programme, which includes Integrity Assessments of System Users, CB offices, as well as witness audits of CB auditors. In case of non-conformity of the cooperating CB, ISCC may impose the sanctions illustrated in

Table 2. In 2025, ISCC issued 1 Red Card and 4 Yellow Cards to cooperating CBs related to their performance.

Level	Description	Example	Sanction
Level 1: Warning	Minor NCs are identified which do not have an impact on the quality of the CB's audit results or the level of assurance of the CB's audit.	<ul style="list-style-type: none"> - Certification documents submitted to ISCC are delayed or incomplete. - Delayed notification to ISCC about a failed audit. 	The CB must submit a statement of explanation to ISCC within 14 days upon notification of the warning, containing suitable measures to prevent future NCs /ensure future conformity.
Level 2: Yellow Card	<ul style="list-style-type: none"> - Repeated or systematic minor NCs are identified, especially if ISCC has already issued a Warning to the CB for the same type of NC, or - Major NCs, or - CB does not react to or does not report in response to written requests for, e.g. evidence or statements by ISCC. 	<ul style="list-style-type: none"> - Incorrect assessment of risk level at an audit. - (Unintentional) incorrect or false information in audit reports. 	The CB must submit a statement of explanation, including a description of suitable measures taken by the CB for preventing future NCs/ensure future conformity, within 14 days upon notification of the Yellow Card.
Level 3: Red Card	<ul style="list-style-type: none"> - Critical NCs, or - Measures required following a Yellow Card have not been implemented by CB, or - CB does not respond to ISCC's written requests 	<ul style="list-style-type: none"> - Missing or delayed cooperation with ISCC Integrity Programme. - Intentional violation of ISCC's requirements, for example fraud 	Initial Red Card for 6 months (for ordinary negligence) or 12 months (gross negligence). CB cannot issue ISCC certificates. Red Cards may be extended twice for a year each.
Level 4: Contract Cancellation	<ul style="list-style-type: none"> - Fraud, if a Red Card could not be lifted after a second extension, or - Bankruptcy, or - Loss of CB's required recognition or accreditation 		Cooperation Agreement with ISCC is terminated. Contract cancellation is listed on ISCC website, ISCC System Users are informed, the CB cannot issue ISCC certificates.

Table 2. CB sanctions.

7.2.1 Training and Qualification of Auditors

ISCC operates a comprehensive training programme to maintain high competence of auditors. Trainings are regularly updated to reflect legislative changes and best practices, particularly in high-risk supply chains.

Before conducting any ISCC audit, the auditor must hold a valid ISCC Attestation obtained after passing an ISCC online auditor test. In 2025, ISCC delivered the following trainings:

- 4 ISCC EU Trainings (formerly ISCC Basic Training)
- 2 GHG Emissions Trainings
- 3 Waste and Residues Trainings
- 2 RFNBO Trainings
- 1 Refresher Training for auditors in China (live online)
- 1 EUDR Add-On Training
- 1 Co-Processing Training
- 2 Low ILUC Risk Feedstock Trainings.

7.3 Recognition and Accreditation

CBs conducting ISCC EU audits shall be accredited by ISO 17065 and/or recognised by the competent authority of a Member State for the scope of RED III.

CBs cooperating with ISCC are required to provide complete and up-to-date information on the status of their accreditation or recognition. ISCC may suspend cooperation if the conditions for cooperation, including valid accreditation or recognition, are no longer fulfilled.

CBs holding the applicable accreditation or recognition may conduct audits and issue ISCC certificates. The CB must report to ISCC without delay any change to their accreditation or recognition status. The relevant national authorities or accreditation bodies are responsible for monitoring the CB compliance with accreditation or recognition requirements and can be supported by the ISCC Integrity Programme.

Cologne, 30 April 2026

