

***e-NG Coalition contribution to the consultation of the ISCC PLUS Mass Balance
Guidance Document,***

The e-NG Coalition welcomes the opportunity to provide comments on the draft ISCC PLUS Mass Balance Guidance Document currently under public consultation.

We appreciate ISCC's continued efforts to enhance clarity and robustness in chain of custody requirements for sustainable fuels. We support initiatives aimed at making the mass balance system operationally viable within the context of Europe's interconnected gas infrastructure. This is essential to ensure that certification frameworks remain aligned with market realities and capable of supporting the scale-up of renewable and low-carbon fuels.

At the same time, we would like to underline that the design of the mass balance framework will play a decisive role in either enabling or constraining the deployment of synthetic renewable gases, including e-methane (electric natural gas / e-NG), across Europe and beyond. In this context, we respectfully submit the following key recommendations:

1. Explicit and operational recognition of RFNBO gases within the mass balance framework;
2. Explicit recognition of book&claim and virtual trading mechanisms;
3. Alignment with gas grid realities and temporal flexibility;
4. Digitalisation and interoperability with EU systems;
5. Robust and consistent treatment of emissions attributes;
6. Infrastructure neutral and molecule agnostic approach;
7. Recognition of liquefaction and e-LNG pathways;
8. Consistency between mass balance and GHG frameworks;
9. Ensuring a stable and predictable framework for investments.

1. **Explicit and operational recognition of RFNBO gases within the mass balance framework**

While we note progress in acknowledging synthetic fuels, the current draft remains largely biomethane-centric in its structure and assumptions. It is essential that the final guidance explicitly recognises e-NG and other RFNBO gases not only as eligible fuels, but as fully integrated components of the mass balance system.

In particular, the framework should:

- Ensure full operational parity between e-NG and biomethane across grid-based systems;
- Clarify that e-NG injected into the gas grid and tracked via book&claim mechanisms (including Guarantees of Origin) is treated equivalently, provided that sustainability and traceability requirements are met;
- Be fully consistent with RED III and the RFNBO Delegated Acts, including Articles 27 and 28;
- Avoid introducing any additional requirements that go beyond or reinterpret EU legislation, as this would create regulatory fragmentation and disincentivise investment.

2. Explicit recognition of book&claim and virtual trading mechanisms

The European gas system is inherently based on an interconnected infrastructure in which physical and contractual flows are decoupled. In this context, book&claim systems and virtual trading points are not exceptions, but core features of market functioning.

The ISCC framework should therefore:

- Explicitly recognise virtual transfers, Virtual Trading Points (VTPs), and GO based systems as compliant mass balance mechanisms;
- Avoid any implicit or explicit requirements for physical co-location or direct physical linkage between production and consumption points.

Such flexibility is essential to enable cross-border trade, support market liquidity, and facilitate the integration of imported renewable gases, including e-LNG.

3. Alignment with gas grid realities and temporal flexibility

Mass balance rules must reflect the operational characteristics of gas networks, including storage and temporal decoupling between injection and consumption.

In particular, we encourage ISCC to:

- Ensure that mass balance provisions allow sufficient temporal flexibility for RFNBO gases;
- Avoid applying biomethane-specific constraints that may not be appropriate for synthetic fuels with different production and trading patterns.

This flexibility is critical to enable efficient use of infrastructure and to support the scalability of e-NG projects.

4. Digitalisation and interoperability with EU systems

We strongly support the development of digital, transparent, and efficient certification systems. However, interoperability should not remain optional.

The ISCC framework should ensure full compatibility with:

- The EU Union Database (UDB);
- Existing Guarantee of Origin systems (e.g. ERGaR, CertifHy).

Avoiding fragmentation between certification systems is essential to minimise administrative burden, reduce costs, and ensure market liquidity.

5. Robust and consistent treatment of emissions attributes

For RFNBO gases such as e-NG, the integrity of certification relies on the accurate tracking of emissions attributes throughout the value chain.

We encourage ISCC to:

- Ensure that the carbon intensity of e-NG is preserved across transfers within the mass balance system;
- Provide clear guidance on the treatment of renewable electricity inputs, CO₂ sources (including DAC and CCU), and storage-related emissions;
- Align methodologies with the RFNBO Delegated Acts, the GHG Protocol, and emerging international frameworks.

6. Infrastructure-neutral and molecule-agnostic approach

e-methane is fully compatible with existing gas infrastructure and end uses, offering a direct substitute for fossil natural gas. It is therefore essential that the mass balance framework remains molecule-neutral and infrastructure-agnostic.

The ISCC system should:

- Allow certified renewable gases to be transported, stored, and consumed within existing infrastructure without technical segregation requirements;
- Recognise the gas grid as a single interconnected system;
- Enable flexible allocation of sustainability attributes across the value chain.

7. Recognition of liquefaction and e-LNG pathways

To fully support global trade and maritime applications, the guidance should explicitly address liquefaction processes.

In particular, ISCC should:

- Recognise mass balanced liquefaction by equivalence (“virtual liquefaction”) as part of the chain of custody;
- Clarify that liquefaction does not interrupt the continuity of certification;
- Enable certification of e-LNG across production, transport, and import pathways.

8. Consistency between mass balance and GHG frameworks

We would like to emphasise the importance of full alignment between ISCC's mass balance guidance and its GHG accounting methodologies. Any misalignment between chain-of-custody rules and emissions accounting could create unnecessary barriers to certification and undermine market confidence, particularly for RFNBO fuels with more complex supply chains.

9. Ensuring a stable and predictable framework for investments

Finally, we encourage ISCC to ensure that evolving guidance does not create unintended disruptions for projects currently under development.

Providing clarity and stability is essential to:

- Support investment decisions;
- Enable projects to reach final investment decision (FID);
- Ensure continuity for early movers in the e-NG sector.

Finally, to unlock the full potential of e-NG in contributing to Europe's decarbonisation objectives, the ISCC mass balance framework must remain practical, proportionate, and aligned with both EU legislation and real-world gas market operations.

If appropriately designed, the ISCC system can play a central role in enabling the scale-up of RFNBO gases. Conversely, overly restrictive or misaligned provisions risk constraining deployment and slowing down the transition.

We remain at your disposal for further discussion and would be pleased to contribute to the continued refinement of this important guidance.

Yours sincerely,

About the e-NG Coalition: *The e-NG Coalition is a collaborative alliance of pioneering companies that believe electric Natural Gas (e-NG, e-methane) has a role to play to accelerate the energy transition towards a net-zero carbon future. The Coalition promotes e-NG, builds a global market with aligned emissions accounting and certification standards, and bolsters cooperation between all stakeholders along the e-NG value chain. By aligning industry innovation with ambitious climate policies, the coalition aims to be a catalyst for meaningful progress in the energy landscape.*