

Certificate

according to the Renewable Energy Directive (RED II)

(Directive (EU) 2018/2001 on the promotion of the use of energy from renewable sources (recast))

Certificate Number: EU-ISCC-Cert-DE100-08674124

SGS Germany GmbH

Europa Allee 12, D-49685 Emstek

certifies that

**PJSC "Poltavsky Vegetable Oil Extraction Plant -
Kernel Group"**

Reshetylivska 17

36007 Poltava

UKRAINE

operating under a tolling agreement

complies with the requirements of the certification system

ISCC EU

(International Sustainability and Carbon Certification)

and the requirements of the RED II.

Place of the audit:

see above



This certificate is valid from 03/04/2024 to 02/04/2025

The site of the system user is certified as:

oil mill, refinery

Emstek, 03/04/2024

Place and date of issue


SGS Germany GmbH

Stamp, Signature

The issuing Certification Body is responsible for the accuracy of this document.

Version / Date: 2 (1 adjustment) / 04/04/2024



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Annex to the certificate:

Sustainable materials handled by the certified site

(This annex is applicable for all scopes except of Traders, Traders with storage, Warehouses, Logistic centres, MTBE and ETBE plants)

This annex is only valid in connection with the certificate:

EU-ISCC-Cert-DE100-08674124 issued on 03/04/2024

Input material		Output material		GHG values ¹	ISCC EU waste process applied ²	SAI/FSA ³
Material	Scope *	Material	Scope *			
sunflower	oil mill	crude oil (sunflower)	oil mill	2	No	
crude oil (sunflower)	refinery	refined oil (sunflower)	refinery	2	No	
sunflower	oil mill	fatty acids (sunflower)	oil mill	2	No	

	Please indicate which scope(s) handle the material in case the certificate covers more than one scope. This does not apply for the following scopes: Trader, Trader with storage, Warehouse, Logistic Center, MTBE and ETBE plant
1	1: Default value
	2: Actual value
	3: NUTS 2 value or "NUTS2-equivalent" value. A "NUTS2-equivalent" value is a GHG value for cultivation in a "NUTS2-equivalent" region of a country outside the European Union (values are implemented by the European Commission). Option 3 is only applicable for the level of cultivation, i.e. for first gathering points, farms/plantations, central offices (group of farms or independent smallholders)
2	Yes: The raw material meets the definition of waste or (processing) residue according to the RED II
	No: The raw material complies with the relevant sustainability criteria according to Art. 29 (2)-(7) RED II
3	Farm Sustainability Assessment (FSA) was developed by the Sustainable Agriculture Initiative (SAI)
	SAI Gold Compliance: ISCC Compliant material can be claimed as "SAI FSA 3.0 Gold Level Equivalence"

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