



# 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-PL214-13800622

Bureau Veritas Polska Sp. z o.o.

ul. Migdałowa 4, 02-796 Warszawa, Polska

certifies that

# IBEROL-SOCIEDADE IBERICA DE BIOCOMBUSTIVEIS E OLEAGINOSAS, S.A. QUINTA DA HORTINHA 2600-531 ALHANDRA. PORTUGAL

complies with the requirements of the certification system

ISCC EU (International Sustainability and Carbon Certification) and the requirements of the RED II.

This certificate is valid from 21.07.2022 to 20.07.2023.

The site of the system user is certified as:

First gathering point Oil mill Refinery Trader with storage Point of origin

28.07.2022

Place and date of issue

Bureau Veritas Polska Sp. z o.o. 02-796 Warszawa ul. Migdałowa 4 Stamp, Sighature of 4ssuing party (14)





## Sustainable materials handled by the certified site

(This annex is only applicable for material handled under the scopes: farm/plantation, point of origin, central office (farm/plantation or point of origin), first gathering point, processing unit (any type) but **not** for material that is only traded and/or stored)

This annex is only valid in connection with the certificate:

#### EU-ISCC-Cert-PL214-13800622 issued on 28.07.2022

Output material	GHG option <sup>1)</sup>	ISCC EU waste process applied <sup>2)</sup>	SAI/FSA <sup>3)</sup>
Rapeseed / Canola	1	No	N.A.
Crude oil (soybean)	2	No	N.A.
Crude oil (Sunflower)	1	No	N.A.
Crude oil (Rapeseed/Canola)	2	No	N.A.
Refined oil (Rapeseed/Canola)	2	No	N.A.
Refined oil (Soybean)	2	No	N.A.
Refined oil (Sunflower)	2	No	N.A.
Refined oil (Used cooking oil (UCO) entirely of veg. Origin)	2	Yes	N.A.
Refined oil (Used cooking oil (UCO))	2	Yes	N.A.
	Rapeseed / Canola   Crude oil (soybean)   Crude oil (Sunflower)   Crude oil (Rapeseed/Canola)   Refined oil (Rapeseed/Canola)   Refined oil (Soybean)   Refined oil (Soybean)   Refined oil (Soybean)   Refined oil (Sunflower)   Refined oil (Used cooking oil (UCO) entirely of veg. Origin)   Refined oil (Used cooking oil (Used co	Output materialoption1)Rapeseed / Canola1Crude oil (soybean)2Crude oil (Sunflower)1Crude oil (Rapeseed/Canola)2Refined oil (Rapeseed/Canola)2Refined oil (Soybean)2Refined oil (Soybean)2Refined oil (Sunflower)2Refined oil (Sunflower)2Refined oil (Sunflower)2Refined oil (Used cooking oil (UCO) entirely of veg. Origin)2Refined oil (Used cooking oil (UCO) entirely of veg. Origin)2	Output materialGHG option1)waste process applied2)Rapeseed / Canola1NoCrude oil (soybean)2NoCrude oil (soybean)2NoCrude oil (Sunflower)1NoCrude oil (Rapeseed/Canola)2NoRefined oil (Rapeseed/Canola)2NoRefined oil (Soybean)2NoRefined oil (Soybean)2NoRefined oil (Sunflower)2NoRefined oil (Used cooking oil (UCO) entirely of veg. Origin)2YesRefined oil (Used cooking oil (UCO) entirely of veg. Origin)2Yes

1: Default value2: Actual value

3: NUTS 2 value or "NUTS2-equivalent" value. A "NUTS2-equivalent" value is a GHG value for cultivation in a "NUTS2equivalent" 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)

<sup>2)</sup> 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

<sup>3)</sup> Farm Sustainability Assessment (FSA) was developed by the Sustainable Agriculture Initiative (SAI)

SAI Silver Compliance: ISCC Compliant material can be claimed as "Equivalent to FSA 2.1 Silver"

SAI Gold Compliance: ISCC Compliant material incl. add-on SAI Gold can be claimed as "Equivalent to FSA 2.1 Gold"





#### Sustainable materials handled by the certified site

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## EU-ISCC-Cert-PL214-13800622 issued on 28.07.2022

	Input material	Output material	GHG option <sup>1)</sup>	ISCC EU waste process applied <sup>2)</sup>	SAI/FSA <sup>3)</sup>
		Waste/residues from processing of vegetable or animal oil (Rapeseed, Soybean, Sunflower, Used cooking oil (UCO) entirely of veg. origin, Used cooking oil (UCO) Animal by-products (category 3), Animal fats from rendering (Category 3), Brown grease/grease trap fat, Camelina, Empty Palm Fruit Bunche (EFB) oil, Fish Oil Ethyl Ester (FOEE), Food Waste, Oil Palm fresh fruit bunches (FFBs), Olives, Palm oil mill effluent (POME) oil, Palm Fatty Acids Distillate (PFAD), Sewage Sludge, Soapstock acid oil contaminated with sulphur, Spent Bleaching earth, Transesterification residues (TER), Waste pressings (from production of vegetable oils), Waste oil from sewage sludge treatment, Waste/residues from processing of vegetable or animal oil, Wastewater from ship transport, Palm kernel oil)	2	Yes	N.A.
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 acc	cording to the RE	D 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 Agric	culture Initiative (	(SAI)	
	SAI Silver Compliance: ISCC Compliant material can be claimed as "Equivalent to FSA 2.1 Silver"				
	SAI Gold Compliance: ISCC Compliant material incl. add-on SAI Gold can be claimed as "Equivalent to FSA 2.1 Gold"				
	The issuing Certification Body is responsible for the accuracy of this document				





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Input material	Output material	GHG option <sup>1)</sup>	ISCC EU waste process applied <sup>2)</sup>	SAI/FSA <sup>3)</sup>
Technical corn oil	Refined oil (Technical corn oil)	2	No	N.A.
Transesterification residues (TER)	Refined oil (Transesterification residues (TER))	2	Yes	N.A.
Waste oil from sewage sludge treatment	Refined oil (Waste oil from sewage sludge treatment)	2	Yes	N.A.
Wastewater from ship transport	Refined oil (Wastewater from ship transport)	2	Yes	N.A.
Spent bleaching earth oil	Refined oil (Spent bleaching earth oil)	2	Yes	N.A.
Palm kernel oil (PKO)	Refined (Palm kernel oil (PKO))	2	No	N.A.
Animal by-products (category 3)	Refined oil (Animal by-products (category 3)	2	Yes	N.A.
Animal fats from rendering (Category 3)	Refined oil (Animal fats from rendering (Category 3)	2	Yes	N.A.
Brown grease/grease trap fat	Refined oil (Brown grease/grease trap fat)	2	Yes	N.A.
Crude oil (Camelina)	Refined oil (Camelina)	2	No	N.A.
1) 1: Default value				•

2: Actual value

2)

3: NUTS 2 value or "NUTS2-equivalent" value. A "NUTS2-equivalent" value is a GHG value for cultivation in a "NUTS2equivalent" 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)

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

<sup>3)</sup> Farm Sustainability Assessment (FSA) was developed by the Sustainable Agriculture Initiative (SAI)

SAI Silver Compliance: ISCC Compliant material can be claimed as "Equivalent to FSA 2.1 Silver"

SAI Gold Compliance: ISCC Compliant material incl. add-on SAI Gold can be claimed as "Equivalent to FSA 2.1 Gold"





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	Input material	Output material	GHG option <sup>1)</sup>	ISCC EU waste process applied <sup>2)</sup>	SAI/FSA <sup>3)</sup>	
vege produc rer grease/ Palm Frr Ester (F0 fruit bun effluer Distill Sewa contar Sper Techr residuer Used c origin, W vegeta sludge	te/residues from processing of table or animal oil (Animal by- tts (category 3), Animal fats from ndering (Category 3), Brown 'grease trap fat, Camelina, Empty uit Bunche (EFB) oil, Fish Oil Ethyl OCE), Food Waste, Oil Palm fresh ches (FFBs), Olives, Palm Oil mill nt (POME) oil, Palm Fatty Acids late (PFAD), Rapeseed/canola, age Sludge, Soapstock acid oil minated with sulphur, Soybean, nt Bleaching earth, Sunflower, nical corn oil, Transesterification s (TER), Used cooking oil (UCO), cooking oil (UCO) entirely of veg. 'aste pressings (from production of bble oils), Waste oil from sewage treatment, Palm kernel oil (PKO)) efault value	Refined oil (Animal by-products (category 3), Animal fats from rendering (Category 3), Brown grease/grease trap fat, Camelina, Empty Palm Fruit Bunche (EFB) oil, Fish Oil Ethyl Ester (FOEE), Food Waste, Oil Palm fresh fruit bunches (FFBs), Olives, Palm Oil mill effluent (POME) oil, Palm Fatty Acids Distillate (PFAD),Rapeseed/canola, Sewage Sludge, Soapstock acid oil contaminated with sulphur, Soybean, Spent Bleaching earth, Sunflower, Technical corn oil, Transesterification residues (TER), Used cooking oil (UCO), Used cooking oil (UCO) entirely of veg. origin, Waste pressings (from production of vegetable oils), Waste oil from sewage sludge treatment, Palm kernel oil (PKO))	2	Yes	N.A.	
	ctual value					
3: NUTS 2 value or "NUTS2-equivalent" value. A "NUTS2-equivalent" value is a GHG value for equivalent" region of a country outside the European Union (values are implemented by the Eu is only applicable for the level of cultivation, i.e. for first gathering points, farms/plantations, cer independent smallholders)				ropean Commis	sion). Option 3	
<sup>2)</sup> Yes:	The raw material meets the de	finition of waste or (processing) residue acc	cording to the RE	ED II		
	The raw material complies with	the relevant sustainability criteria according	g to Art. 29 (2)-(7	) RED II		
<sup>3)</sup> Farn	n Sustainability Assessment (FS	SA) was developed by the Sustainable Agri	culture Initiative	(SAI)		
SAL	Silver Compliance: ISCC Comp	liant material can be claimed as "Equivalen	nt to FSA 2.1 Silv	er"		
SAI	SAI Gold Compliance: ISCC Compliant material incl. add-on SAI Gold can be claimed as "Equivalent to FSA 2.1 Gold"					
	The issuing Certification Body is responsible for the accuracy of this document. Version / Date: 4 (2 adjustments) / 25.01.2023					

## EU-ISCC-Cert-PL214-13800622 issued on 28.07.2022





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Input material	Output material	GHG option <sup>1)</sup>	ISCC EU waste process applied <sup>2)</sup>	SAI/FSA <sup>3)</sup>
Empty Palm Fruit Bunch (EFB) oil	Refined oil (Empty Palm Fruit Bunch (EFB) oil)	2	Yes	N.A.
Fish Oil Ethyl Ester (FOEE)	Refined oil (Fish Oil Ethyl Ester (FOEE))	2	Yes	N.A.
Food Waste	Refined oil (Food Waste)	2	Yes	N.A.
Oil Palm fresh fruit bunches (FFBs)	Refined oil (Oil Palm fresh fruit bunches (FFBs))	2	Yes	N.A.
Palm B. Oil mill effluent (POME) oil	Refined oil (Palm B. Oil mill effluent (POME) oil)	2	Yes	N.A.
Palm Fatty Acids Distillate (PFAD)	Refined oil (Palm Fatty Acids Distillate (PFAD))	2	Yes	N.A.
Soapstock acid oil contaminated with sulphur	Refined oil (Soapstock acid oil contaminated with sulphur)	2	Yes	N.A.
Sewage Sludge	Refined oil (Sewage Sludge)	2	Yes	N.A.
Waste pressings (from production of vegetable oils)	Refined oil (Waste pressings (from production of vegetable oils))	2	Yes	N.A.

## EU-ISCC-Cert-PL214-13800622 issued on 28.07.2022

	1)	1: Default value		
		2: Actual value		
equivalent" region of is only applicable for		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		
	ſ	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 Silver Compliance: ISCC Compliant material can be claimed as "Equivalent to FSA 2.1 Silver"				
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Waste/residues from processing of vegetable or animal oil	Refined oil (Waste/residues from processing of vegetable or animal oil)	2	Yes	N.A.			
Olein (Palm)	Refined oil (palm)	2	Yes	N.A.			
Crude oil (Animal by-products (category 3), Animal fats from rendering (Category 3), Brown grease/grease trap fat, Food Waste, Olives, Palm Fatty Acids Distillate (PFAD), Sewage Sludge, Waste pressings (from production of vegetable oils), Waste/residues from processing of vegetable or animal oil, Wastewater from ship transport)	rendering (Category 3), Brown grease/grease trap fat, Food Waste, Olives, Palm Fatty Acids Distillate (PFAD), Sewage Sludge, Waste pressings (from production of vegetable oils), Waste/residues from processing	2	Yes	N.A.			
<sup>1)</sup> 1: Default value							
2: Actual value	2: Actual value						
equivalent" region of a country out is only applicable for the level of co independent smallholders)	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)						
<sup>2)</sup> Yes: The raw material meets the d	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						
<sup>3)</sup> Farm Sustainability Assessment (FSA) was developed by the Sustainable Agriculture Initiative (SAI)							
SAI Silver Compliance: ISCC Com	pliant material can be claimed as "Equivaler	nt to FSA 2.1 Silv	er"				

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SAI Gold Compliance: ISCC Compliant material incl. add-on SAI Gold can be claimed as "Equivalent to FSA 2.1 Gold"





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(c re g ve fr	efined oil (Animal by-products category 3), Animal fats from ndering (Category 3), Brown rease/grease trap fat, Food Waste, Olives, Palm Fatty Acids Distillate (PFAD), Sewage Sludge, Waste ressings (from production of getable oils), Waste/residues om processing of vegetable or animal, Wastewater from ship transport)	Refined oil (Animal by-products (category 3), Animal fats from rendering (Category 3), Brown grease/grease trap fat, Food Waste, Olives, Palm Fatty Acids Distillate (PFAD), Sewage Sludge, Waste pressings (from production of vegetable oils), Waste/residues from processing of vegetable or animal, Wastewater from ship transport)	2	Yes	N.A.	
''						
	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)					
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