

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-DE100-09707125

SGS Germany GmbH Europa Allee 12, D-49685 Emstek certifies that

SIPCAM OXON S.p.A.

Strada Provinciale km 2,6 27030 Mezzana Bigli (PV) **ITALY**

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



The site of the system user is certified as: esterification plant, point of origin, refinery

Emstek, 31/01/2025 Place and date of issue

The issuing Certification Body is responsible for the accuracy of this document. Version / Date: 1 (no adjustments) / 31/01/2025



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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)

<u>This annex is only valid in connection with the certificate:</u>
EU-ISCC-Cert-DE100-09707125 issued on 31/01/2025

Input material		Output material 555555555555555555555555555555555555		GHG values ¹	ISCC EU waste	SAI/FSA
Material	Scope*S6S6	Material SSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSS	Scope*		process applied ²	
cashew nut shell liquid (CNSL)	refinery SSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSS	refined oil (cashew nut shell liquid (CNSL))	refinery	2	Yes	N.A.
spent bleaching earth oil	refinery \$686866	refined oil (spent bleaching earth oil)	refinery	2	Yes	N.A.
cashew nut shell liquid (CNSL)	esterification plant	esterified fatty acids (cashew nut shell liquid (CNSL))	esterification plant	2	Yes	N.A.
spent bleaching earth oil	esterification plant	esterified fatty acids (spent bleaching earth oil)	esterification plant	2	Yes	N.A.
residue of FAME end distillation	refinery GSR GSG GSGSG	refined oil (residue of FAME end distillation)	refinery	2	Yes	N.A.
residue of FAME end distillation	esterification plant	esterified fatty acids (residue of FAME end distillation)	esterification plant	2	Yes	N.A.
02505 1926820	30305653 6150505050505050505 61505050505050505 615050505050505 6150505050505 61505050505 61505050505 615050505 615050505 61505 61505 6150505 61505 61505	waste/residues from processing of vegetable or animal oil (cashew nut shell liquid (CNSL))	point of origin	2 656 8565 8565 8565 8565 8565	Yes	N.A.
olein 65656565656565656565656565656565656565	refinery	refined oil (olein)	refinery	26565656 2656565656565656565656565656565	Yes	N.A.
olein %6565856 %6565856 %656856 %656856	esterification plant	esterified fatty acids (olein)	esterification plant	2	Yes	N.A.

	Please indicate which scope(s) handle the material in case the certificate covers more than one scope. This does not apply for the
L	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
L	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
L	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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