

ISCC PLUS Certificate

Certificate Number: ISCC-PLUS-Cert-DE100-01299122

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

Neste Oyj

Antarcticaweg 185, Havennummer 8227 3199 KA Maasvlakte, Rotterdam **NETHERLANDS**

complies with the requirements of the certification system

ISCC PLUS

(International Sustainability and Carbon Certification)

Place of the audit: see above

This certificate is valid from 02.06.2022 to 01.06.2023

The site of the system user is certified as: HVO plant, refinery

The scope of the certificate includes the following chain of custody options:

mass balance

Emstek, 30.05.2022 Place and date of issue Stamp, Signature

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

Version / Date: 2 (1 adjustment) / 01.07.2022





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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:

ISCC-PLUS-Cert-DE100-01299122 issued on 30.05.2022

Input material	Output material	GHG values ¹	ISCC waste process applied²	SAI/FSA ³	FEFAC
bio-circular animal fats from rendering (category 1,2,3 uncategorized)	bio-circular HVO (animal fat / tallow (category 1, 2, 3 and uncategorized))	205-01	Yes		
bio crude oil(camelina, palm, rapeseed / canola, soybean, sunflower)	bio HVO (camelina, palm, rapeseed / canola, soybean, sunflower)	205-01	No		
bio-circular fatty acids(animal fats from rendering (category 1,2,3 uncategorized), crude tall oil (CTO), palm oil mill effluent (POME) oil, spent bleaching earth)	bio-circular HVO (animal fat / tallow (category 1, 2, 3 and uncategorized), crude tall oil (CTO), palm oil mill effluent (POME) oil, spent bleaching earth)	205-01	Yes		
bio-circular food waste	bio-circular HVO (food waste)	205-01	Yes	\$650. 056 \$6\$ 6\$	
bio-circular palm fatty acid distillate (PFAD)	bio-circular HVO (palm fatty acid distillate (PFAD))	205-01	Yes	56565656565656565656565656565656565656	
bio palm fatty acid distillate (SSSSSS (PFAD)	bio HVO (palm fatty acid distillate (PFAD))	205-01	No eseseses		GSGSG GSGSG GSGSG

- ISCC PLUS add-ons (voluntary application, see www.iscc-system.org for further information):
 - 202-03: SAI Gold
 - 205-01: GHG emission requirements
 - 205-02: Consumables
 - 205-03: Non GMO for food and feed
 - 205-04: Non GMO for technical markets
- Yes: The raw material meets the ISCC definition of waste or residue, i.e. it was not intentionally produced and not intentionally modified, or contaminated, or discarded, to meet the definition of waste or residue
 - No:The raw material complies with the ISCC Principles 1 6 for the cultivation of sustainable biomass
- 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"
- FEFAC: European Feed Manufacturers' Federation. ISCC compliant materials can be claimed as "in line with FEFAC soy sourcing guidelines 2015"









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bio-circular palm oil mill effluent (POME) oil	bio-circular HVO (palm oil mill effluent (POME) oil)	205-01	Yes	2	
bio refined oil(olein, palm, stearin)	bio HVO (palm)	205-01	Yes		
bio-circular spent bleaching earth oil	bio-circular HVO (spent bleaching earth)	205-01	Yes		
bio-circular tall oil (distilled) (crude tall oil (CTO))	bio-circular HVO (crude tall oil (CTO))	205-01	Yes		
bio-circular technical corn oil	bio-circular HVO (technical corn oil)	205-01	Yes		
bio-circular used cooking oil (UCO), used cooking oil (UCO) entirely of veg. origin	bio-circular HVO (used cooking oil (UCO) entirely of veg. origin, used cooking oil (UCO) entirely or partly of animal origin)	205-01	Yes	3686.5 .0888.65	ı

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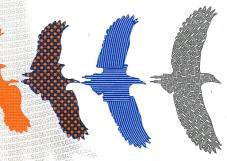
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Input material	Output material	GHG values ¹	ISCC waste process applied²	SAI/FSA ³	FEFAC ⁴
bio-circular waste/residues from processing of vegetable or animal oil(animal fats from rendering (category 1,2,3 uncategorized), camelina, crude tall oil (CTO), palm, palm oil mill effluent (POME) oil, rapeseed / canola, soybean, spent bleaching earth, sunflower)	bio-circular HVO (animal fat / tallow (category 1, 2, 3 and uncategorized), camelina, crude tall oil (CTO), palm, palm oil mill effluent (POME) oil, rapeseed / canola, soybean, spent bleaching earth, sunflower)	205-01	Yes		
bio-circular crude tall oil (CTO)	bio-circular HVO (crude tall oil (CTO))	205-01	Yes		
bio-circular refined oil(palm oil mill effluent (POME) oil)	bio-circular HVO (palm oil mill effluent (POME) oil)	205-01	Yes	, ,	
bio-circular animal fats from rendering (category 1,2,3 uncategorized)	bio-circular refined oil (animal fats from rendering (category 1,2,3 uncategorized))	205-01	Yes	3635 3636363 363636363 36363636363 36363636	i.
bio crude oil(camelina, palm, rapeseed / canola, soybean, sunflower)	bio refined oil (camelina, palm, rapeseed / canola, soybean, sunflower)	205-01	Noses Gses Seseseses Seseseseses Seseseseses Seseseses	88888888888888888888888888888888888888	6868686868686868

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 - No:The raw material complies with the ISCC Principles 1-6 for the cultivation of sustainable biomass
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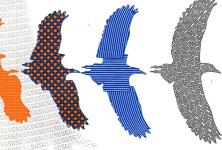
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bio-circular food waste	bio-circular refined oil (food waste)	205-01	Yes		
bio-circular spent bleaching earth oil	bio-circular refined oil (spent bleaching earth)	205-01	Yes		
bio-circular palm oil mill effluent (POME) oil	bio-circular refined oil (palm oil mill effluent (POME) oil)	205-01	Yes	, ,	
bio-circular palm fatty acid	bio-circular refined oil (palm fatty acid distillate (PFAD))	205-01	No.056505 565050505050 565050505050505 5650505050	SG50- 	
bio-circular palm fatty acid cossess distillate (PFAD)	bio-circular refined oil (palm fatty acid distillate (PFAD))	205-01	Yes	\$6\$6\$6\$6\$6\$6\$6\$6\$6\$6\$6\$6\$6\$6\$6\$6\$6\$6\$6	86 eg.Su-
bio-circular used cooking oil (UCO), used cooking oil (UCO) entirely of veg. origin	bio-circular refined oil (used cooking oil (UCO), used cooking oil (UCO) entirely of veg. origin)	205-01	Yes	4654	GSGSGS

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bio-circular technical corn oil	bio-circular refined oil (technical corn oil)	205-01	Yes	,	
bio-circular crude tall oil (CTO)	bio-circular refined oil (crude tall oil (CTO))	205-01	Yes		
bio-circular waste/residues from processing of vegetable or animal oil(animal fats from rendering (category 1,2,3 uncategorized), camelina, crude tall oil (CTO), palm, palm oil mill effluent (POME) oil, rapeseed / canola, soybean, spent bleaching earth, sunflower)	bio-circular refined oil (waste/residues from processing of vegetable or animal oil (animal fats from rendering (category 1,2,3 uncategorized), camelina, crude tall oil (CTO), palm, palm oil mill effluent (POME) oil, rapeseed / canola, soybean, spent bleaching earth, sunflower))	205-01	Yes		
bio-circular tall oil (distilled) (crude tall oil (CTO)) (crude tall oil (CTO))	bio-circular refined oil (crude tall oil (CTO))	205-01	Yes 853686888888888888888888888888888888888	\$650 \$656565 \$65656565 \$6565656565 \$65656565	

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