

## 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-DE100-01299123**

SGS Germany GmbH

Europa Allee 12, D-49685 Emstek

certifies that

**Neste Oyj**

Antarcticaweg 185 - 191, Havennummer 8227

3199 KA Maasvlakte, Rotterdam

NETHERLANDS

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 02/06/2023 to 01/06/2024**

The site of the system user is certified as:

HVO plant, refinery

Emstek, 30/05/2023

Place and date of issue

**SGS Hakenberg**  
**SGS Germany GmbH**

Stamp, Signature

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

Version / Date: 1 (no adjustments) / 30/05/2023



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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-DE100-01299123 issued on 30/05/2023

Input material	Output material	GHG values <sup>1</sup>	ISCC EU waste process applied <sup>2</sup>	SAI/FSA <sup>3</sup>
animal fats from rendering (category 1,2,3 uncategorized)	HVO (animal fats from rendering (category 1,2,3 uncategorized))	2	Yes	
Crude oil (Camelina, palm, Rapeseed / Canola, Soybean, Sunflower)	HVO (Camelina, palm, Rapeseed / Canola, Soybean, Sunflower)	2	No	
fatty acids (animal fats from rendering (category 1,2,3 uncategorized), Crude tall oil (CTO), Palm oil mill effluent (POME) oil, spent bleaching earth oil)	HVO (animal fats from rendering (category 1,2,3 uncategorized), Crude tall oil (CTO), Palm oil mill effluent (POME) oil, Spent bleaching earth)	2	Yes	
Food waste	HVO (Food waste)	2	Yes	
Palm fatty acid distillate (PFAD)	HVO (Palm fatty acid distillate (PFAD))	2	No	
Palm fatty acid distillate (PFAD)	HVO (Palm fatty acid distillate (PFAD))	2	Yes	
Palm oil mill effluent (POME) oil	HVO (Palm oil mill effluent (POME) oil)	2	Yes	
Refined oil (Olein, palm, Stearin)	HVO (palm)	2	No	

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 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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Refined oil (Palm oil mill effluent (POME) oil)	HVO (Palm oil mill effluent (POME) oil)	2	Yes	
Spent bleaching earth oil	HVO (Spent bleaching earth)	2	Yes	
Tall oil (distilled) (Crude tall oil (CTO))	HVO (Crude tall oil (CTO))	2	Yes	
Technical corn oil	HVO (Technical corn oil)	2	Yes	
used cooking oil (UCO), used cooking oil (UCO) entirely of veg. origin	HVO (used cooking oil (UCO), used cooking oil (UCO) entirely of veg. origin)	2	Yes	
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 oil, Sunflower)	HVO (Waste/residues from processing of vegetable or animal oil (specification of raw material or crop) ( 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 oil, Sunflower ) )	2	Yes	
Crude tall oil (CTO)	HVO (Crude tall oil (CTO))	2	Yes	

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animal fats from rendering (category 1,2,3 uncategorized)	Refined oil (animal fats from rendering (category 1,2,3 uncategorized))	2	Yes	
Crude oil (Camelina, palm, Rapeseed / Canola, Soybean, Sunflower)	Refined oil (Camelina, palm, Rapeseed / Canola, Soybean, Sunflower)	2	No	
fatty acids (animal fats from rendering (category 1,2,3 uncategorized), Crude tall oil (CTO), Palm oil mill effluent (POME) oil, spent bleaching earth oil)	refined oil (Fatty Acids ( animal fats from rendering (category 1,2,3 uncategorized), Crude tall oil (CTO), Palm oil mill effluent (POME) oil, spent bleaching earth oil) )	2	Yes	
Food waste	Refined oil (Food waste)	2	Yes	
Palm oil mill effluent (POME) oil	Refined oil (Palm oil mill effluent (POME) oil)	2	Yes	
Spent bleaching earth oil	Refined oil (Spent bleaching earth)	2	Yes	
Palm fatty acid distillate (PFAD)	Refined oil (palm)	2	Yes	
Palm fatty acid distillate (PFAD)	Refined oil (palm)	2	No	
used cooking oil (UCO), used cooking oil (UCO) entirely of veg. origin	Refined oil (used cooking oil (UCO), used cooking oil (UCO) entirely of veg. origin)	2	Yes	

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Technical corn oil	Refined oil (Technical corn oil)	2	Yes	
Crude tall oil (CTO)	Refined oil (Crude tall oil (CTO))	2	Yes	
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 oil, Sunflower)	refined oil (Waste/residues from processing of vegetable or animal oil (specification of raw material or crop) ( 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 oil, Sunflower) )	2	Yes	
Tall oil (distilled) (Crude tall oil (CTO))	Refined oil (Crude tall oil (CTO))	2	Yes	
soapstock acid oil contaminated with sulphur	HVO (soapstock acid oil contaminated with sulphur)	2	Yes	
brown grease / grease trap fat	HVO (brown grease / grease trap fat)	2	Yes	
sewage sludge	HVO (sewage sludge)	2	Yes	
empty palm fruit bunches (EFB) oil	HVO (empty palm fruit bunches (EFB) oil)	2	Yes	

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soapstock acid oil contaminated with sulphur	refined oil (soapstock acid oil contaminated with sulphur)	2	Yes	
brown grease / grease trap fat	refined oil (brown grease / grease trap fat)	2	Yes	
sewage sludge	refined oil (sewage sludge)	2	Yes	
empty palm fruit bunches (EFB) oil	refined oil (empty palm fruit bunches (EFB) oil)	2	Yes	

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