

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-DE100-01299124

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 02/06/2024 to 01/06/2025

The site of the system user is certified as:

HVO plant, refinery

Emstek, 31/05/2024

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) / 31/05/2024



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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-DE100-01299124 issued on 31/05/2024

Input material		Output material		GHG values ¹	ISCC EU waste process applied ²	SAI/FSA ³
Material	Scope*	Material	Scope*			
refined oil (used cooking oil (UCO), used cooking oil (UCO) entirely of veg. origin)	HVO plant	HVO (used cooking oil (UCO), used cooking oil (UCO) entirely of veg. origin)	HVO plant	2	Yes	
refined oil (spent bleaching earth oil)	HVO plant	HVO (spent bleaching earth oil)	HVO plant	2	Yes	
refined oil (soapstock acid oil contaminated with sulphur)	HVO plant	HVO (soapstock acid oil contaminated with sulphur)	HVO plant	2	Yes	
refined oil (camelina, palm, rapeseed / canola, sunflower)	HVO plant	HVO (camelina, palm, rapeseed / canola, sunflower)	HVO plant	2	No	
refined oil (waste/residues from processing of vegetable or animal oil)	HVO plant	HVO (waste/residues from processing of vegetable or animal oil)	HVO plant	2	Yes	
refined oil (palm oil mill effluent (POME) oil)	HVO plant	HVO (palm oil mill effluent (POME) oil)	HVO plant	2	Yes	
refined oil (palm fatty acid distillate (PFAD))	HVO plant	HVO (palm fatty acid distillate (PFAD))	HVO plant	2	Yes	
refined oil (mustard / carinata)	HVO plant	HVO (mustard / carinata)	HVO plant	2	No	
refined oil (food waste)	HVO plant	HVO (food waste)	HVO plant	2	Yes	

	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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Input material		Output material		GHG values ¹	ISCC EU waste process applied ²	SAI/FSA ³
Material	Scope*	Material	Scope*			
refined oil (empty palm fruit bunches (EFB) oil)	HVO plant	HVO (empty palm fruit bunches (EFB) oil)	HVO plant	2	Yes	
refined oil (crude tall oil (CTO))	HVO plant	HVO (crude tall oil (CTO))	HVO plant	2	Yes	
refined oil (animal fats from rendering (category 3))	HVO plant	HVO (animal fats from rendering (category 3))	HVO plant	2	Yes	
refined oil (safflower / carthame seed)	HVO plant	HVO (safflower / carthame seed)	HVO plant	2	No	
used cooking oil (UCO), used cooking oil (UCO) entirely of veg. origin	refinery	refined oil (used cooking oil (UCO), used cooking oil (UCO) entirely of veg. origin)	refinery	2	Yes	
spent bleaching earth oil	refinery	refined oil (spent bleaching earth oil)	refinery	2	Yes	
soapstock acid oil contaminated with sulphur	refinery	refined oil (soapstock acid oil contaminated with sulphur)	refinery	2	Yes	
crude oil (camelina, palm, rapeseed / canola, sunflower)	refinery	refined oil (camelina, palm, rapeseed / canola, sunflower)	refinery	2	No	
waste/residues from processing of vegetable or animal oil	refinery	refined oil (waste/residues from processing of vegetable or animal oil)	refinery	2	Yes	
palm oil mill effluent (POME) oil	refinery	refined oil (palm oil mill effluent (POME) oil)	refinery	2	Yes	

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Material	Scope [*]	Material	Scope [*]			
palm fatty acid distillate (PFAD)	refinery	refined oil (palm fatty acid distillate (PFAD))	refinery	2	Yes	
crude oil (mustard / carinata)	refinery	refined oil (mustard / carinata)	refinery	2	No	
food waste	refinery	refined oil (food waste)	refinery	2	Yes	
empty palm fruit bunches (EFB) oil	refinery	refined oil (empty palm fruit bunches (EFB) oil)	refinery	2	Yes	
crude tall oil (CTO)	refinery	refined oil (crude tall oil (CTO))	refinery	2	Yes	
animal fats from rendering (category 3)	refinery	refined oil (animal fats from rendering (category 3))	refinery	2	Yes	
safflower / carthame seed	refinery	refined oil (safflower / carthame seed)	refinery	2	No	
used cooking oil (UCO), used cooking oil (UCO) entirely of veg. origin	HVO plant	HVO (used cooking oil (UCO), used cooking oil (UCO) entirely of veg. origin)	HVO plant	2	Yes	
spent bleaching earth oil	HVO plant	HVO (spent bleaching earth oil)	HVO plant	2	Yes	
soapstock acid oil contaminated with sulphur	HVO plant	HVO (soapstock acid oil contaminated with sulphur)	HVO plant	2	Yes	
crude oil (camelina, palm, rapeseed / canola, sunflower)	HVO plant	HVO (camelina, palm, rapeseed / canola, sunflower)	HVO plant	2	No	
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crude oil (mustard / carinata)	HVO plant	HVO (mustard / carinata)	HVO plant	2	No	
food waste	HVO plant	HVO (food waste)	HVO plant	2	Yes	
empty palm fruit bunches (EFB) oil	HVO plant	HVO (empty palm fruit bunches (EFB) oil)	HVO plant	2	Yes	
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