

Certificate

according to the Revised Renewable Energy Directive (RED III)

(Directive (EU) 2023/2413 of the European Parliament and of the Council of 18 October 2023
amending Directive (EU) 2018/2001)

Certificate Number: EU-ISCC-Cert-DE100-09707126

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 III.

Place of the audit:

see above

This certificate is valid from 01.02.2026 to 31.01.2027

The site of the system user is certified as:

esterification plant, refinery

Emstek, 30.01.2026

Place and date of issue

SGS
SGS Germany GmbH

Stamp, Signature

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

Version / Date: 1 (no adjustments) / 30.01.2026



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Annex I to the certificate:

Sustainable materials handled by the entity

(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-DE100-09707126 issued on 30.01.2026

Input material		Output material		GHG option ¹	Criteria of raw material certification ²	Add-ons (voluntary) ³
Material	Scope*	Material	Scope*			
cashew nut shell liquid (CNSL)	refinery	refined oil (cashew nut shell liquid (CNSL))	refinery	2	Yes	N/A
spent bleaching earth oil	refinery	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	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
waste/residues from processing of vegetable or animal oil (rapeseed / canola, soybean, sunflower)	refinery	refined oil (waste/residues from processing of vegetable or animal oil (rapeseed / canola, soybean, sunflower))	refinery	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 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	A: The raw material meets the definition of waste or (processing) residue according to the RED III
	B: The raw material complies with the relevant sustainability criteria according to Art. 29 (2)-(7) RED III
3	ISCC EU add-ons (voluntary application, see www.iscc-system.org for further information):
	202-04: Food Security Standard
	202-09: EU Deforestation Regulation (EUDR)
	205-03: Non GMO for food and feed
	205-04: Non GMO for technical markets

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Input material		Output material		GHG option ¹	Criteria of raw material certification ²	Add-ons (voluntary) ³
Material	Scope*	Material	Scope*			
waste/residues from processing of vegetable or animal oil (rapeseed / canola, soybean, sunflower)	esterification plant	esterified fatty acids (waste/residues from processing of vegetable or animal oil (rapeseed / canola, soybean, sunflower))	esterification plant	2	Yes	N/A
refined oil (cashew nut shell liquid (CNSL))	refinery	refined oil (cashew nut shell liquid (CNSL))	refinery	2	Yes	N/A

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1	1: Default value
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