# Certificate

**according to the 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-DE100-01014125**

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

## POL´NOSERVIS, a.s.

Trnavská cesta
920 41 Leopoldov
SLOVAKIA

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 25/11/2025 to 24/11/2026**

The site of the system user is certified as:
point of origin, oil mill, refinery

Emstek, 24/11/2025
Place and date of issue

SGS Germany GmbH
Stamp, Signature

The issuing Certification Body is responsible for the accuracy of this document.
Version / Date: 1 (no adjustments) / 24/11/2025

**This document is issued by the Company subject to its General Conditions of Service (www.sgsgroup.de/agb). Attention is drawn to the limitations of liability, indemnification and jurisdictional issues established therein.**
**This document is an original. If the document is submitted digitally, it is to be treated as an original within the meaning of UCP 600.**
**Any holder of this document is advised that information contained hereon reflects the Company's findings at the time of its intervention only and within the limits of client's instructions, if any. The Company's sole responsibility is to its Client and this document does not exonerate parties to a transaction from exercising all their rights and obligations under the transaction documents. Any unauthorized alteration, forgery or falsification of the content or appearance of this document is unlawful and offenders may be prosecuted to the fullest extent of the law.**

## 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-DE100-01014125 issued on 24/11/2025

| Input material | | Output material | | GHG option[1] | Criteria of raw material certification[2] | Add-ons (voluntary)[3] |
|---|---|---|---|---|---|---|
| Material | Scope* | Material | Scope* | | | |
| | | technical corn oil | point of origin | 2 | A | N/A |
| | | technical sorghum oil | point of origin | 2 | A | N/A |
| rapeseed / canola | oil mill | crude oil (rapeseed / canola) | oil mill | 2 | B | N/A |
| crude oil (rapeseed / canola, sunflower) | refinery | refined oil (rapeseed / canola, sunflower) | refinery | 2 | B | N/A |
| technical corn oil | refinery | refined oil (technical corn oil) | refinery | 2 | A | N/A |
| technical sorghum oil | refinery | refined oil (technical sorghum oil) | refinery | 2 | A | N/A |
| used cooking oil (UCO) entirely of veg. origin | refinery | refined oil (used cooking oil (UCO) entirely of veg. origin) | refinery | 2 | A | N/A |
| | | waste/residues from processing of vegetable or animal oil (rapeseed, sunflower, technical corn oil, technical sorghum oil) | point of origin | 2 | A | 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<br>202-09: EU Deforestation Regulation (EUDR)<br>205-03: Non GMO for food and feed<br>205-04: Non GMO for technical markets |

The issuing Certification Body is responsible for the accuracy of this document.
Version / Date: 1 (no adjustments) / 24/11/2025