



CONTROL UNION



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-PL219-89532203

Control Union Poland Sp. z o.o.
al. Wojska Polskiego 45, 65-764 Zielona Góra
certifies that

**Iberol - Sociedade Ibérica de Biocombustíveis e Oleaginosas, S.A.
Av. do Marco da IV Légua 132, Sobralinho, Portugal**

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

(if different from the legal address of the system user as stated above; only applicable for traders and traders with storage):

n.a.

This certificate is valid from 21.07.2025 to 20.07.2026.

The site of the system user is certified as:

Point of origin
Trader with storage, Oil mill

Refinery

Zielona Góra, 21.07.2025

Place and date of issue



Manuel Aneiros

Stamp, Signature of issuing party

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Annex to the certificate:

Sustainable materials handled by the certified site

(This annex is applicable for all scopes except Trader, Trader with storage, Warehouse, Logistic centre, MTBE and ETBE plant)

This annex is only valid in connection with the certificate:

EU-ISCC-Cert-PL219-89532203 issued on 18.07.2025

Input material		Output material		GHG option ¹⁾	Criteria of raw material certification ²⁾	Add-ons (voluntary) ³⁾
Material	Scope*	Material	Scope*			
Soybean	Oil mill	Crude oil (Soybean)	Oil mill	2	B	N.A.
Crude oil (Soybean)	Refinery	Refined oil (Soybean)	Refinery	2	B	N.A.
Sunflower	Oil mill	Crude oil (Sunflower)	Oil mill	2	B	N.A.
Crude oil (Sunflower)	Refinery	Refined oil (Sunflower)	Refinery	2	B	N.A.
Camelina	Oil mill	Crude oil (Camelina)	Oil mill	2	B	N.A.
Crude Oil (Soybean; Rapeseed/Canola; Sunflower; Camelina; Mustard/carinta; Palm; Palm olein; Olives)	Refinery	Refined Oil (Soybean; Rapeseed/Canola; Sunflower; Camelina; Mustard/carinta; Palm; Palm olein; Olives)	Refinery	2	B	N.A.
Crude oil (Animal fats from rendering (category 3); Brown grease/grease trap fat; Empty Palm Fruit Bunch (EFB) oil; Fish Oil Ethyl Ester (FOEE); Food Waste; Oil Palm Fresh Fruit bunches (FFBs); Palm Oil mill effluent (POME) oil; Palm Fatty Acids Destillate (PFAD); Soapstock acid oil contaminated with sulphur; Sewage Sludge; Spent bleaching earth oil; Transesterification residues (TER); Waste Pressings (from production of vegetable oils); Waste/residues from processing of vegetable or animal oil; Wastewater oil from sewage sludge treatment; wastewater from ship transport; Tecnhincal corn oil)	Refinery	Refined oil (Animal fats from rendering (category 3); Brown grease/grease trap fat; Empty Palm Fruit Bunch (EFB) oil; Fish Oil Ethyl Ester (FOEE); Food Waste; Oil Palm Fresh Fruit bunches (FFBs); Palm Oil mill effluent (POME) oil; Palm Fatty Acids Destillate (PFAD); Soapstock acid oil contaminated with sulphur; Sewage Sludge; Spent bleaching earth oil; Transesterification residues (TER); Waste Pressings (from production of vegetable oils); Waste/residues from processing of vegetable or animal oil; Wastewater oil from sewage sludge treatment; wastewater from ship transport; Tecnhincal corn oil)	Refinery	2	A	N.A.

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Mustard/Carinata	Oil mill	Crude oil (Mustard/Carinata)	Oil mill	2	B	N.A.
Rapeseed/Canola	Oil mill	Crude oil (Rapeseed/Canola)	Oil mill	2	B	N.A.
Brown grease/grease trap fat	Refinery	Refined oil (Brown grease/grease trap fat)	Refinery	2	A	N.A.
Empty Palm Fruit Bunche (EFB) oil	Refinery	Refined oil (Empty Palm Fruit Bunche (EFB) oil)	Refinery	2	A	N.A.
Fish Oil Ethyl Ester (FOEE)	Refinery	Refined oil (Fish Oil Ethyl Ester (FOEE))	Refinery	2	A	N.A.
Oil Palm Fresh Fruit Bunches (FFBs)	Refinery	Refined oil (Oil Palm Fresh Fruit Bunches (FFBs))	Refinery	2	A	N.A.
Palm Fatty Acids Destillate (PFAD)	Refinery	Refined oil (Palm Fatty Acids Destillate (PFAD))	Refinery	2	A	N.A.
Sewage Sludge	Refinery	Refined oil (Sewage Sludge)	Refinery	2	A	N.A.
Waste pressings (from production of vegetable oils)	Refinery	Refined oil (Waste pressings (from production of vegetable oils))	Refinery	2	A	N.A.
Palm kernel oil (PKO)	Refinery	Refined oil (Palm kernel oil (PKO))	Refinery	2	B	N.A.
Waste oil from sewage sludge treatment	Refinery	Refined oil (Waste oil from sewage sludge treatment)	Refinery	2	A	N.A.
Wastewater from ship transport	Refinery	Refined oil (Wastewater from ship transport)	Refinery	2	A	N.A.
Food Waste	Refinery	Refined oil (Food Waste)	Refinery	2	A	N.A.
Waste/residues from processing of vegetable or animal oil	Refinery	Refined oil (Waste/residues from processing of vegetable or animal oil)	Refinery	2	A	N.A.
Soapstock acid oil contaminated with sulphur	Refinery	Refined oil (Soapstock acid oil contaminated with sulphur)	Refinery	2	A	N.A.
Spent bleaching earth oil	Refinery	Refined oil (Spent bleaching earth oil)	Refinery	2	A	N.A.
UCO	Refinery	Refined oil (UCO)	Refinery	2	A	N.A.
UCO entirely of veg. Origin	Refinery	Refined oil (UCO entirely of veg. Origin)	Refinery	2	A	N.A.
Olive oil extraction residues and waste: olive stones	Refinery	Refined oil (Olive oil extraction residues and waste: olive stones)	Refinery	2	B	N.A.
Industrial storage settlings	Refinery	Refined oil (Industrial storage settlings)	Refinery	2	A	N.A.
Industrial wastewater and derivatives	Refinery	Refined oil (Industrial wastewater and derivatives)	Refinery	2	A	N.A.
Intermediate Crops	Oil mill	Crude oil (Intermediate Crops)	Oil mill	2	B	N.A.
		Industrial storage settlings	Point of origin	2	A	N.A.
		Waste/residues from processing of vegetable or animal 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

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1)	1: Default value
	2: Actual value
	3: NUTS2 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): <ul style="list-style-type: none">• 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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