



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-DE119-60254553

ASG Cert GmbH Trentiner Ring 30, 86356, Neusäß, Germany

certifies that

Pacific Oils & Fats Industries SDN BHD Batu 24, Kelapa Sawit No. 8, Jalan Besi Utama, Kulai, Malaysia

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

(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 06.02.2025 to 05.02.2026.

The site of the system user is certified as:

Point of Origin

Refinery

Neusäß, 06.02.2025

Place and date of issue

Z ASE

Stamp, Signature of issuing party

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

Version / Date: 1 / 17.02.2025





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-DE119-60254553 issued on 06.02.2025

| Input material | | Output material | | GHG | ISCC EU waste | Add- ons |
|------------------|--------------------|------------------------------|--------------------|----------------------|----------------------------------|----------------------------|
| Material | Scope* | Material | Scope* | option ¹⁾ | process applied ²⁾ | (volunt ary) ³⁾ |
| Crude oil (Palm) | Processing Unit | Refined oil (Palm) | Processing Unit | 2 | No | |
| | | Spent bleaching earth (Palm) | Point of Origin | 2 | No | |

- * 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: 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) 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) 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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