

## Certificate

according to the  
**Renewable Energy Directive (RED)**

(DIRECTIVE 2009/28/EC of the EUROPEAN PARLIAMENT and of THE COUNCIL of 23 April 2009 on the promotion of the use of energy from renewable sources)

**Certificate Number: EU-ISCC-Cert-US201-70600517**

**SCS Global Services**  
**2000 Powell Street, Emeryville, CA 94608, USA**

certifies that

**UPM-Kymmene Seven Seas Oy**  
**Alvar Aallon Katu 1**  
**001 00 Helsinki**  
**Finland**

complies with the requirements of the RED and the certification system

**ISCC EU**  
**(International Sustainability and Carbon Certification)**

which is approved by the European Commission.

**This certificate is valid from 14.03.2019 to 13.03.2020.**

The certified site of the system user is a (type of operation):

Collecting point for waste/residues  
Trader with storage

14.03.2019 Emeryville, CA

Place and date of issue



Stamp, Signature of issuing party

**SCS**global  
SERVICES  
2000 Powell Street, Ste. 600, Emeryville, CA 94608 USA

### Annex to the certificate:

#### Sustainable materials handled by the certified site

(only applicable for material handled under the scope as: farm/plantation, point of origin, central office, first gathering point, conversion unit but **not** for material that is only traded and/or stored)

This annex is only valid in connection with the certificate:

**EU-ISCC-Cert-US201-70600517386 issued on 21.03.2019**

| Input material   | Output material      | GHG option <sup>1)</sup> | ISCC EU waste process applied <sup>2)</sup> | SAI/FSA <sup>3)</sup> |
|--|----------------------|--------------------------|---|-----------------------|
| Crude tall oil (CTO)   | Crude tall oil (CTO) | 2                        | yes   | N.A.                  |
| Tall oil pitch   | Tall oil pitch       | 2                        | yes   | N.A.                  |
| <sup>1)</sup> 1: Default value<br>2: Actual value<br>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) |                      |                          |   |                       |
| <sup>2)</sup> Yes: The raw material meets the definition of waste or residue according to the RED, i.e. it was not intentionally produced and not intentionally modified, or contaminated, or discarded, to meet the definition of waste or residue<br>No: The raw material complies with the sustainability criteria according to Art. 17 (3), (4) and (5) RED  |                      |                          |   |                       |
| <sup>3)</sup> Farm Sustainability Assessment (FSA) was developed by the Sustainable Agriculture Initiative (SAI)<br>SAI Silver Compliance: ISCC Compliant material can be claimed as "Equivalent to FSA 2.1 Silver"<br>SAI Gold Compliance: ISCC Compliant material incl. add-on SAI Gold can be claimed as "Equivalent to FSA 2.1 Gold"   |                      |                          |   |                       |