

ISCC PLUS Certificate

Certificate Number: ISCC-PLUS-Cert-US201-70600516

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

certifies that
**UPM-Kymmene Oyj
UPM Lappeenranta Biorefinery
Puuportintie 186, 53200 Lappeenranta
Finland**

complies with the requirements of the certification system

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

This certificate is valid from 14.03.2019 to 13.03.2020.

The site of the system user is certified as:

Refinery, HVO plant
Trader with storage
Point of origin

The scope of the certificate includes the following chain of custody options:

Mass Balance

Emeryville, CA, USA
14.03.2019

Place and date of issue



Stamp, Signature of issuing party



The issuing Certification Body is responsible for the accuracy of this document.
Version / Date: 1 (no adjustments) / 14.03.2019

Annex to the certificate:

Sustainable materials handled by the certified site

(This annex is only applicable for material handled under the scopes: farm/plantation, point of origin, central office, (farm/plantation or point of origin) first gathering point, processing unit (any type) but **not** for material that is only traded and/or stored)

This annex is only valid in connection with the certificate:

ISCC-PLUS-Cert- US201-70600516 issued on 21.03.2019

Input material	Output material	Add-ons (voluntary) ¹⁾	ISCC waste process applied ²⁾	SAI/FSA ³⁾	FEFAC ⁴⁾
Crude tall oil (CTO)	Renewable diesel (crude tall oil)	205-01	yes	N.A.	N.A.
Tall oil pitch	Renewable diesel (tall oil pitch)	205-01	yes	N.A.	N.A.
Crude tall oil (CTO)	Bionaphta (crude tall oil)	205-01	yes	N.A.	N.A.
Tall oil pitch	Bionaphta (tall oil pitch)	205-01	yes	N.A.	N.A.
Crude tall oil (CTO)	Tall oil pitch	205-01	yes	N.A.	N.A.
Tall oil pitch	Tall oil pitch	205-01	yes	N.A.	N.A.

1)	ISCC PLUS add-ons (voluntary application, see www.iscc-system.org for further information): <ul style="list-style-type: none"> • 202-01: Environmental management and biodiversity • 202-02: Classified chemicals • 202-03: SAI Gold • 202-01: GHG emission requirements • 205-02: Consumables • 205-03: Non GMO for food and feed • 205-04: Non GMO for technical markets
2)	Yes: The raw material meets the ISCC definition of waste or residue, i.e. it was not intentionally produced and not intentionally modified, or contaminated, or discarded, to meet the definition of waste or residue No: The raw material complies with the ISCC Principles 1 – 6 for the cultivation of sustainable biomass
3)	Farm Sustainability Assessment (FSA) was developed by the Sustainable Agriculture Initiative (SAI) SAI Silver Compliance: ISCC Compliant material can be claimed as “Equivalent to FSA 2.1 Silver” SAI Gold Compliance: ISCC Compliant material incl. add-on SAI Gold can be claimed as “Equivalent to FSA 2.1 Gold”
4)	FEFAC: European Feed Manufacturers’ Federation. ISCC compliant materials can be claimed as “in line with FEFAC soy sourcing guidelines”