

# 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-DE100-15370126**

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

**Zakład Rolniczo - Przemysłowy "Farmutil Hs" - Pilutil  
Plant S.A.**

Śmiłowo 4 Przemysłowa Street 64-810 Kaczory, Poland 4  
64-810 Smilowo  
POLAND



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 12.04.2026 to 11.04.2027**

The site of the system user is certified as:  
point of origin, trader with storage

Emstek, 10.04.2026  
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) / 10.04.2026



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**Annex I to the certificate:**

Sustainable materials handled by the entity

(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:**

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Input material		Output material		GHG option <sup>1</sup>	Criteria of raw material certification <sup>2</sup>	Add-ons (voluntary) <sup>3</sup>
Material	Scope*	Material	Scope*			
		animal fats from rendering (category 2, 3)	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 <a href="http://www.iscc-system.org">www.iscc-system.org</a> 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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