



CONTROLUNION



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-DE105-90746102

Control Union Certifications Germany GmbH
Bornitzstr. 73-75, D-10365 Berlin, Germany

certifies that

SBK Co.,Ltd.
49 Sandan-ro, 54004 Gunsan-si, Jeollabuk-do
KOREA, Rep. of

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 25.02.2026 to 24.02.2027.

The site of the system user is certified as:

Refinery
Trader with storage

Berlin, 18.02.2026

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) / 18.02.2026



Annex I to the certificate:

Sustainable materials handled by the certified entity

(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-DE105-90746102 issued on 18.02.2026

Input material		Output material		GHG option ¹⁾	Criteria of raw material certification ²⁾	Add-ons (voluntary) ³⁾
Material	Scope*	Material	Scope*			
Crude glycerine	Refinery	Refined oil (Crude glycerine)	Refinery	2	A	n.a.
Used cooking oil (UCO) entirely of veg. origin	Refinery	Refined oil (Used cooking oil (UCO) entirely of veg. origin)	Refinery	1	A	n.a.
Used cooking oil (UCO) entirely of veg. origin	Refinery	Refined oil (Used cooking oil (UCO) entirely of veg. origin)	Refinery	2	A	n.a.
Used cooking oil (UCO)	Refinery	Refined oil (Used cooking oil (UCO))	Refinery	1	A	n.a.
Used cooking oil (UCO)	Refinery	Refined oil (Used cooking oil (UCO))	Refinery	2	A	n.a.
Residue of FAME end distillation (Used cooking oil (UCO) entirely of veg. origin)	Refinery	Refined oil (Residue of FAME end distillation (Used cooking oil (UCO) entirely of veg. origin))	Refinery	2	A	n.a.
Residue of FAME end distillation (Food waste)	Refinery	Refined oil (Residue of FAME end distillation (Food waste))	Refinery	2	A	n.a.
Residue of FAME end distillation (Palm oil)	Refinery	Refined oil (Residue of FAME end distillation (Palm oil))	Refinery	2	B	n.a.
Residue of FAME end distillation (Soybean oil)	Refinery	Refined oil (Residue of FAME end distillation (Soybean oil))	Refinery	2	B	n.a.
Residue of FAME end distillation (Canola oil)	Refinery	Refined oil (Residue of FAME end distillation (Canola oil))	Refinery	2	B	n.a.

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*	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)	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