



BUREAU
VERITAS

Bureau Veritas Certification



ISCC PLUS Certificate

Certificate Number: ISCC-PLUS-Cert-PL214-99690326

Bureau Veritas Polska Sp. z o.o.

ul. Domaniewska 44, 02-672 Warszawa, Polska

certifies that

UPCYCLE INC.

No. 2-12, Yongxiang Rd., Fangliao Township, Pingtung County 940001,
Taiwan

complies with the requirements of the certification system

ISCC PLUS

(International Sustainability and Carbon Certification)

This certificate is valid from 27.03.2026 to 26.03.2027.

The site of the system user is certified as:

Pyrolysis plant

The scope of the certificate includes the following chain of custody options:
(not applicable for paper traders)

Mass balance

Bureau Veritas Polska Sp. z o.o.

02-672 Warszawa, ul. Domaniewska 44

NIP: 521-32-23-301

Warszawa, 27.03.2026

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) / 27.03.2026



Annex I to the certificate:

Sustainable materials handled by the certified site

(This annex is applicable for all scopes except of Trader, Trader with storage, Warehouse, Logistic centres, MTBE and ETBE)

This annex is only valid in connection with the certificate:

ISCC-PLUS-Cert-PL214-99690326 issued on 27.03.2026

| Input material | Output material | Add-ons (voluntary) ¹⁾ | Raw material category ²⁾ | SAI FSA ³⁾ | FEFAC ⁴⁾ |
|----------------------------|-----------------|-----------------------------------|-------------------------------------|-----------------------|---------------------|
| Expanded Polystyrene (EPS) | Pyrolysis Oil | N.A. | Circular | N.A. | N.A. |

¹⁾ ISCC PLUS add-ons (voluntary application, see www.iscc-system.org for further information):

- 202-04: Food Security Standard
- 202-07: Low ILUC-risk feedstock
- 205-01: GHG emission requirements
- 205-02: Consumables
- 205-03: Non GMO for food and feed
- 205-04: Non GMO for technical markets

²⁾ Bio raw materials complies with the ISCC Principles 1 – 6 for the cultivation and harvesting of sustainable biomass. Bio-circular and circular raw materials meet 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. For circular raw materials, the voluntary information about PIR (post-industrial recycling) or PCR (post-consumer recycling) material can be stated in brackets.

³⁾ Farm Sustainability Assessment (FSA) was developed by the Sustainable Agriculture Initiative (SAI)
SAI Gold Compliance: ISCC Compliant can be claimed as “SAI FSA 3.0 Gold Level Equivalence”

⁴⁾ FEFAC: European Feed Manufacturers’ Federation. ISCC compliant materials can be claimed as “in line with FEFAC soy sourcing guidelines 2015”