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-PL219-86893502

Control Union Poland Sp. z o.o.
al. Wojska Polskiego 45, 65-764 Zielona Góra

certifies that

Acabio Cooperativa Limitada

Autopista Nacional N°9, Km 555, Villa Maria (Córdoba), 5900, Argentina

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/Traders with Storage):

n.a

This certificate is valid from 05.11.2026 to 04.11.2027.

The site of the System User is certified as:

Trader with Storage, Ethanol Plant
Point of Origin, Collecting Point

Chain of Custody applied: mass balance

Zielona Góra, 30.10.2026
Place and date of issue

Stamp, Signature of issuing CB

The issuing Certification Body is responsible for the accuracy of this document.
Version / Date: 1 / 30.10.2026

Annex to the certificate:

Sustainable/certified 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-PL219-86893502 issued on 30.10.2026

Input material		Output material		GHG option[1)]	Raw material category[2)]	Add-ons (voluntary)[3)4)]
Material	**Scope***	**Material**	**Scope***			
Technical Corn Oil	Collecting Point	Technical Corn Oil	Collecting Point	2	A	n.a
		Technical Corn Oil	Point of Origin	2	A	n.a
Corn/Maize	Ethanol Plant	Bioethanol	Ethanol Plant	2	B	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: 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
	C: For RFNBOs/RCFs, the raw material complies with the relevant sustainability criteria according to Delegated Regulation (EU) 2023/1184
3)	ISCC EU add-ons (voluntary application, see www.iscc-system.org for further information):
	• 202-04: Food Security Standard • 202-09: EU Deforestation Regulation (EUDR) • 202-10: Regenerative Agriculture • 205-03: Non GMO for food and feed • 205-04: Non GMO for technical markets
4)	This add-on may apply to all or only part of the material handled.

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