

Certificate

according to the
Renewable Energy Directive (RED II)

(Directive (EU) 2018/2001 on the promotion of the use of energy from renewable sources (recast))

Certificate Number: EU-ISCC-Cert-US201-43812025

SCS Global Services

2000 Powell Street, Emeryville, CA 94608, USA

certifies that

UPM-Kymmene Oyj

Kaukaantie 16, 53200 Lappeenranta, Finland

complies with the requirements of the certification system

ISCC EU

(International Sustainability and Carbon Certification)

and the requirements of the RED II.

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 14.03.2025 to 13.03.2026

The site of the system user is certified as:

Point of Origin
Trader with Storage
HVO plant

Emeryville, CA, 05.03.2025

Place and date of issue



Stamp, Signature of issuing party



The issuing Certification Body is responsible for the accuracy of this document.
Version: 5 / Date: 19.03.2025

Annex to the certificate:

Sustainable materials handled by the certified site

(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-US201-43812025 issued on 05.03.2025

Input material		Output material		GHG option ¹⁾	ISCC EU waste process applied ²⁾	Add-ons (voluntary) ³⁾
Material	Scope*	Material	Scope*			
Crude tall oil (CTO)	Processing Unit	HVO (CTO)	Processing Unit	2	No	N/A
Crude tall oil (CTO)	Processing Unit	Bionaphtha (CTO)	Processing Unit	2	No	N/A
Fatty acids (from CTO)	Processing Unit	HVO (CTO)	Processing Unit	2	No	N/A
Fatty acids (from CTO)	Processing Unit	Bionaphtha (CTO)	Processing Unit	2	No	N/A
Tall oil pitch	Point of Origin	Tall oil pitch	Point of Origin	2	Yes	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)	Yes: The raw material meets the definition of waste or (processing) residue according to the RED II					
	No: The raw material complies with the relevant sustainability criteria according to Art. 29 (2)-(7) RED II					
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 					