

## ISCC PLUS Certificate

**Certificate Number: ISCC-PLUS-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 PLUS**  
**(International Sustainability and Carbon Certification)**

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  
Trader with Storage  
HVO plant

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

Mass Balance

Emeryville, CA, 06.03.2025

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 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-US201-43812025 issued on 06.03.2025**

Input material	Output material	Add-ons (voluntary) <sup>1)</sup>	Raw material category <sup>2)</sup>	SAI/FSA <sup>3)</sup>	FEFAC <sup>4)</sup>
Crude tall oil (CTO)	HVO (CTO)	205-01	Bio-circular	N/A	N/A
Fatty acids (from CTO)	Bionaphtha (Fatty acids from CTO)	205-01	Bio-circular	N/A	N/A
Turpentine	Turpentine	205-01	Bio-circular	N/A	N/A
Crude tall oil (CTO)	Bionaphtha (CTO)	205-01	Bio-circular	N/A	N/A
Fatty acids (from CTO)	HVO (Fatty acids from CTO)	205-01	Bio-circular	N/A	N/A

- <sup>1)</sup> ISCC PLUS add-ons (voluntary application, see [www.iscc-system.org](http://www.iscc-system.org) for further information):
- 002: Fuel-use excluded
  - 202-04: Food Security Standard
  - 202-07: Low ILUC-risk feedstock
  - 202-09: EU Deforestation Regulation (EUDR)
  - 205-01: GHG emission requirements
  - 205-03: Non GMO for food and feed
  - 205-04: Non GMO for technical markets
- <sup>2)</sup> 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.
- <sup>3)</sup> 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”
- <sup>4)</sup> FEFAC: European Feed Manufacturers’ Federation. ISCC compliant materials can be claimed as “in line with FEFAC soy sourcing guidelines 2015”