

ISCC – International Sustainability and Carbon Certification

About this Summary Audit Report

All ISCC CORSIA audits are conducted based on the applicable ISCC requirements, as laid down in the ISCC CORSIA System Documents. The relevant ISCC CORSIA requirements are specified in audit procedures, which have to be used by auditors conducting ISCC audits under the respective cooperating Certification Body (CB). The completed audit procedures are available to the CB, the certified entity and ISCC. Based on the audit procedures the CB prepares and submits this Summary Audit Report to ISCC and the certified entity. The Summary Audit Report is published on the ISCC website together with further information on the ISCC CORSIA certificate. The report is a tool to further enhance the transparency of the ISCC CORSIA certification. It provides an overview on relevant aspects and results of the audit of a ISCC-certified System User. Information and data in the report reflect the situation at the date of the audit. Only such activities, processes or materials relevant for the ISCC CORSIA audit shall be included in this Summary Audit Report. The report shall not contain confidential or business sensitive information or data, including names and/or addresses of subcontractors or service providers, clients, or customers. Therefore, data on volumes of certified material is provided on a voluntary basis only. The Summary Audit Report has to be provided for all ISCC CORSIA certified System User, and the publication on the ISCC website is mandatory.

The layout of this report is provided by ISCC to enable a harmonised approach and to foster the comparability. The CB is responsible for the correctness of the information provided.

Content

1	About ISCC	2
2	Information on the Certification Body.....	2
3	System User and Audit Process	3
3.1	ISCC System User (Operational Site Registered for Certification).....	3
3.2	CB Audit Team	4
3.3	Risk Assessment	5
3.4	Summary of Activities	6
3.5	Information on Low LUC Risk Certification (If Applicable)	7
3.6	Summary of Audit Results	8
3.7	Appendix to Audit.....	9

1 About ISCC

ISCC – International Sustainability and Carbon Certification – is a solution provider for the implementation and certification of sustainable, traceable and deforestation-free supply chains. ISCC certification covers supply chains for all kinds of biomass (including agricultural and forest biomass), biogenic waste and residues, non-biological renewable materials and recycled carbon-based materials. ISCC certification ensures conformity with strict requirements regarding ecological and social practices, greenhouse gas emissions savings and traceability of materials throughout the supply chain. ISCC certification is applicable for the bioeconomy and the circular economy anywhere in the world, in particular for food, feed, energy (fuels, electricity, heating and cooling) and industrial applications.

ISCC is an independent multi-stakeholder initiative that has been developed and is being continuously improved with the involvement of its stakeholders. The ISCC system is governed by the legally registered ISCC Association (ISCC e.V.). ISCC certifications are conducted by independent third-party Certification Bodies (CB) cooperating with ISCC.

2 Information on the Certification Body

Name of CB:	PT Intertek Utama Services
Description and additional information: (e.g. relevant recognitions or accreditations, authorities responsible for recognition, accreditation, surveillance and/or monitoring)	PT Intertek Utama Services is Cooperating certification body for ISCC EU, ISCC PLUS, ISCC CORSIA and ISCC CORSIA PLUS. Recognition or accreditation ISO 17065 by Komite Akreditasi Nasional (KAN)
CB email:	aryati.larasati@intertek.com
CB website:	www.intertek.com

3 System User and Audit Process

3.1 ISCC System User (Operational Site Registered for Certification)

Company name	Medan Bioenergy Nusantara			
Address	Equity Tower, Lantai 33, Jalan Jendral Sudirman Kav 52-53 - 12190 Jakarta			
Country	Indonesia			
Geo coordinates	Latitude	-6.226322	Longitude	106.808537
Contact details of relevant department				
Date of the audit	06.04.2026 - 09.04.2026			
Place of audit if different from address stated above (Only applicable for traders)	On-site			
Certification system(s) audited	ISCC CORSIA	<input checked="" type="checkbox"/>	ISCC CORSIA PLUS	<input type="checkbox"/>
Low Land Use Change Risk (Low LUC) add-on applied	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
Chain of custody option applied	Mass Balance	<input checked="" type="checkbox"/>	Physical Segregation	<input type="checkbox"/>
			Identity preserved (hard IP)	<input type="checkbox"/>
			Bulk Commodity (soft IP)	<input type="checkbox"/>
Year of first ISCC certification	2021			
Year of first ISCC CORSIA/CORSIA PLUS certification	2025			
Other sustainability certification system(s) used ¹	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
	ISCC EU			
Date of issuance of this Summary Audit Report	27.04.2026			

1. Please only list systems with comparable scopes including ISCC EU and/or ISCC PLUS if used by the company.

ISCC CORSIA Summary Audit Report

Scope certified	<input type="checkbox"/> Farm/Plantation	<input type="checkbox"/> First Gathering Point	<input type="checkbox"/> Central Office (Farms/Plantation)	<input type="checkbox"/> Central Office (Independent Smallholders)
	<input type="checkbox"/> Central Office (Points of Origin)	<input type="checkbox"/> Point of Origin	<input checked="" type="checkbox"/> Collecting Point	<input type="checkbox"/> Warehouse
	<input type="checkbox"/> Logistic Centre	<input checked="" type="checkbox"/> Trader with storage	<input type="checkbox"/> Trader ²	<input type="checkbox"/> Processing Unit: Type(s) specified below
	Type(s) of Processing Unit:			
Is the processing unit producing final CORSIA eligible fuel (i.e. final SAF)?		Yes <input type="checkbox"/>	No <input type="checkbox"/>	

3.2 CB Audit Team

Auditing team ^{3,4}	Lead Auditor - Banu I. Wardhana Waste and residue expert - Banu I. Wardhana GHG expert - Banu I. Wardhana
------------------------------	---

2. Please note that under ISCC CORSIA, blending facilities are certified under the scope of Trader.
3. GHG Expert is only relevant if individual life cycle emissions calculation is applied.
4. W/R Expert is only relevant if waste, residue or by-product products are handled, or processed, or sold and claimed under ISCC.

ISCC CORSIA Summary Audit Report

3.3 Risk Assessment

Please refer to ISCC CORSIA System Document 204 "Risk Assessment" for the different aspects of risk assessment to be considered by the auditor, such as risk for traceability and documentation, risk for waste and residues (e.g. false claims or intentional production), risk for sampling.

Assurance level of the audit ⁵	<input checked="" type="checkbox"/> Reasonable assurance			
Result of the risk assessment	<input type="checkbox"/> Regular	<input type="checkbox"/> Medium	<input checked="" type="checkbox"/> High	
Major risk indicator(s) identified	The EO is certified under ISCC EU and CORSIA with different CB. Also handle high risk material (UCO).			
Tools and sources used to determine risk factor	Tools and information to determine risk factor are based on:; a. Type of assessment.; b. Complexity of organization and process flow chart or critical control points (CCP).; c. Number of scopes.; d. GHG calculation			
Risk level applied for traceability	<input type="checkbox"/> Regular	<input type="checkbox"/> Medium	<input checked="" type="checkbox"/> High	
Sampling applied during the audit	<input checked="" type="checkbox"/> Yes		<input type="checkbox"/> No	
Scope(s) audited based on a sample	<input type="checkbox"/> Smallholders, Farms/ Plantations	<input checked="" type="checkbox"/> Points of Origin	<input checked="" type="checkbox"/> Storage Facilities	<input type="checkbox"/> Dependent Collecting Points
	<input checked="" type="checkbox"/> n.a.	<input type="checkbox"/> n.a.	<input type="checkbox"/> n.a.	<input checked="" type="checkbox"/> n.a.
Risk level applied for sampling	<input type="checkbox"/> Regular	<input type="checkbox"/> Regular	<input type="checkbox"/> Regular	<input type="checkbox"/> Regular
	<input type="checkbox"/> Medium	<input type="checkbox"/> Medium	<input type="checkbox"/> Medium	<input type="checkbox"/> Medium
	<input type="checkbox"/> High	<input checked="" type="checkbox"/> High	<input checked="" type="checkbox"/> High	<input type="checkbox"/> High
Total number(s) of operations relevant for calculating the sample size	Smallholders: Farms or Plantations: Points of Origin: 1 Storage Facilities: 1 Dependent Collecting Points:			
Number(s) of audits based on sampling	Smallholders: Farms or Plantations: Points of Origin: 1 Storage Facilities: 1 Dependent Collecting Points:			

5. Assurance level as defined by ISAE 3000 (revised). Please consider that under ISCC CORSIA "reasonable assurance level" shall apply. For rules on application of the assurance levels, please refer to ISCC CORSIA System Document 103.

3.4 Summary of Activities

Amount of sustainable input material (in mt) ⁶	(This information can be provided on a voluntary basis as this may be commercially sensitive information)		
Raw materials with country of origin ⁶	Used cooking oil (UCO) - Indonesia		
Sustainable output material ⁶	Used cooking oil (UCO)		
Please indicate the type(s) of sustainable materials traded (applicable for the certification of traders only)	<input type="checkbox"/> Raw materials	<input type="checkbox"/> Intermediate products	<input type="checkbox"/> Final products (i.e. SAF)
Type(s) of producers supplying sustainable biomass ⁷	<input type="checkbox"/> Smallholders ⁸	<input type="checkbox"/> Individual farms	<input type="checkbox"/> Plantations
Total number of producers supplying sustainable biomass ⁷			
Total production area of all producers supplying sustainable biomass (in ha) ⁷	<input type="checkbox"/> 1 – 500 <input type="checkbox"/> 500 – 5,000 <input type="checkbox"/> 5,000 – 20,000 <input type="checkbox"/> > 20,000	<input type="checkbox"/> 1 – 500 <input type="checkbox"/> 500 – 5,000 <input type="checkbox"/> 5,000 – 20,000 <input type="checkbox"/> > 20,000	<input type="checkbox"/> 1 – 500 <input type="checkbox"/> 500 – 5,000 <input type="checkbox"/> 5,000 – 20,000 <input type="checkbox"/> > 20,000
Countries of smallholders, farms and plantations covered by certification ⁷			
Information on volumes supplied by agricultural producers or points of origin (in mt per raw material) ⁷	(To be provided on a voluntary basis as this may be commercially sensitive information. For agricultural producers of oil palm fresh fruit bunches this information is compulsory)		

ISCC CORSIA Summary Audit Report

GHG option applied for outgoing sustainable material (Multiple options possible)	<input checked="" type="checkbox"/> Default core life cycle emissions value	<input checked="" type="checkbox"/> Actual core life cycle emissions value (Individually calculated)
---	---	---

6. Applicable for physical input and output. Not applicable for material which is traded on a “paper” basis.
7. Applicable for certification of First Gathering Points, Central Offices (Farms/Plantations), Central Offices (Independent Smallholders) and individual certified Farms/Plantations.
8. Smallholders are farmers growing a cash crop alongside other subsistence crops on areas usually smaller than 50 ha. The smallholding farm generally provides the main source of income for the family owning the land, and the family usually conducts most of the labour.
9. Applicable for certification of First Gathering Points, Central Offices and Collecting Points.

3.5 Information on Low LUC Risk Certification (if applicable)

Raw Material certified under Low LUC Risk Add-on (According to ISCC list) ¹⁰		
Low LUC Risk Approach	<input type="checkbox"/> Yield Increase Approach	<input type="checkbox"/> Unused Land Approach
Brief description of Low LUC Risk practice(s) applied		

10. According to ICAO CORSIA methodology raw material(s) certified as having a low risk for land use change (LUC) are assigned an ILUC value of zero (0) instead of the default ILUC value.

3.6 Summary of Audit Results

Audit results per chapter of the ISCC CORSIA Audit Procedures:

Chapter	Number of detected major non-conformities (for main and sample audits)	Number of detected minor non-conformities (for main and sample audits)
Management System		
Traceability		
Mass Balance		
Physical Segregation		
Life Cycle Emissions		
Farms /Plantations CORSIA Sustainability Criteria	Violations of the CORSIA sustainability criteria and ISCC Principle 1 are critical non-conformities and cannot be subject to corrective measures	
ISCC Principle 1		
ISCC Principle 2		
ISCC Principle 3		
ISCC Principle 4		
ISCC Principle 5		
ISCC Principle 6		
Point of Origin		
Status of mandatory improvement measures	<input type="checkbox"/> Corrected <input type="checkbox"/> Not corrected <input checked="" type="checkbox"/> Not applicable Note: Under ISCC all non-conformities with mandatory requirements must be implemented before a certificate can be issued	