ISCC CORSIA Summary Audit Report

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.

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ISCC CORSIA
Summary Audit Report

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 comformity 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 enconomy 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 continously 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 CBQA GLOBAL INDONESIA
Description and additional information: (e.g. relevant recognitions or accreditations, authorities responsible for recognition, accreditation, surveillance and/or monitoring)	CBQA Global delivers world-class certification and verification services focused on securing digital landscapes and advancing sustainability. Specializing in Cybersecurity and Environmental Stewardship, we are accredited by KAN across multiple international standards / schemes (for ISO/IEC 17021 series, ISO/IEC 27006, ISO/IEC 17065, ISO/IEC 17024, ISO/IEC 17029, and ISO 14065), alongside APMG and KAB (for ISO/IEC 17021-1, ISO/IEC 20000-6, and ISO/IEC 27706). We also offer GHG emissions verification and validation in accordance with ISO 14064-3, helping organizations quantify and prove their commitment to a greener future. CBQA Global is recognized by ISCC GmbH as an official Cooperating Certification Body (ISCC ID: ID180), authorized for ISCC certification schemes EU, PLUS, CORSIA, Japan Fit, and CFC.
CB email:	sustainability@cbqaglobal.com
CB website:	www.cbqaglobal.com

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3 System User and Audit Process

3.1 ISCC System User (Operational Site Registered for Certification)

Company name	Eastern Bio Resources Co., Ltd.			
Address	Village no.6 Thung Sukhla Sub-District, Si Racha District 188/62 - 20230 Chonburi			
Country	Thailand			
Geo coordinates	Latitude	13.127385	Longitude	100.922751
Contact details of relevant department				
Date of the audit	21.07.2026 - 21.07.2026			
Place of audit if different from address stated above (Only applicable for traders)	On-site			
Certification system(s) audited	ISCC CORSIA	[x]	ISCC CORSIA PLUS	[ ]
Low Land Use Change Risk (Low LUC) add-on applied	Yes	[ ]	No	[ ]
Chain of custody option applied	Mass Balance	[x]	Physical Segregation	[ ]
			Identity preserved (hard IP)	[ ]
			Bulk Commodity (soft IP)	[ ]
Year of first ISCC certification	2023			
Year of first ISCC CORSIA/CORSIA PLUS certification	2025			
Other sustainability certification system(s) used [1]	Yes [x]		No [ ]	
	ISCC EU			
Date of issuance of this Summary Audit Report	22.07.2026			

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

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Scope certified	☐ Farm/Plantation	☐ First Gathering Point	☐ Central Office (Farms/Plantation)	☐ Central Office (Independent Smallholders)
	☐ Central Office (Points of Origin)	☐ Point of Origin	☒ Collecting Point	☐ Warehouse
	☐ Logistic Centre	☐ Trader with storage	☐ Trader[2]	☐ 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 ☐	No ☐	

3.2 CB Audit Team

Auditing team [3,4]	Lead Auditor - Jhonly Wong Chin Hing

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.

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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]	☒ Reasonable assurance			
Result of the risk assessment	☐ Regular	☐ Medium	☒ High	
Major risk indicator(s) identified	UCO is classified as a high-risk substance,ISCC; CORSIA Document 204 "Risk Management"			
Tools and sources used to determine risk factor	ISCC CORSIA Document 204 "Risk; Management"			
Risk level applied for traceability	☐ Regular	☐ Medium	☒ High	
Sampling applied during the audit	☐ Yes		☒ No	
Scope(s) audited based on a sample	☐ Smallholders, Farms/ Plantations ☒ n.a.	☐ Points of Origin ☒ n.a.	☐ Storage Facilities ☒ n.a.	☐ Dependent Collecting Points ☒ n.a.
Risk level applied for sampling	☐ Regular ☐ Medium ☐ High	☐ Regular ☐ Medium ☒ High	☐ Regular ☐ Medium ☐ High	☐ Regular ☐ Medium ☐ High
Total number(s) of operations relevant for calculating the sample size	Smallholders: Farms or Plantations: Points of Origin: Storage Facilities: Dependent Collecting Points:			
Number(s) of audits based on sampling	Smallholders: Farms or Plantations: Points of Origin: Storage Facilities: 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.

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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) - Thailand		
Sustainable output material [6]	Used cooking oil (UCO)		
Please indicate the type(s) of sustainable materials traded (applicable for the certification of traders only)	☐ Raw materials	☐ Intermediate products	☐ Final products (i.e. SAF)
Type(s) of producers supplying sustainable biomass [7]	☐ Smallholders [8]	☐ Individual farms	☐ Plantations
Total number of producers supplying sustainable biomass [7]			
Total production area of all producers supplying sustainable biomass (in ha) [7]	☐ 1 – 500 ☐ 500 – 5,000 ☐ 5,000 – 20,000 ☐ > 20,000	☐ 1 – 500 ☐ 500 – 5,000 ☐ 5,000 – 20,000 ☐ > 20,000	☐ 1 – 500 ☐ 500 – 5,000 ☐ 5,000 – 20,000 ☐ > 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)		

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GHG option applied for outgoing sustainable material (Multiple options possible)	☒ Default core life cycle emissions value	☐ 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	☐ Yield Increase Approach	☐ 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.

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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 ISCC Principle 1	Violations of the CORSIA sustainability critera and ISCC Principle 1 are critical non-conformities and cannot be subject to corrective measures	
ISCC Principle 2		
ISCC Principle 3		
ISCC Principle 4		
ISCC Principle 5		
ISCC Principle 6		
Point of Origin		
Status of mandatory improvement measures	☐ Corrected ☐ Not corrected ☒ Not applicable **Note: Under ISCC all non-conformities with mandatory requirements must be implemented before a certificate can be issued**	

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