ISCC EU
Summary Audit Report

ISCC – International Sustainability and Carbon Certification

About this Summary Audit Report

All ISCC EU audits are conducted based on the applicable ISCC EU requirements as laid down in the ISCC EU System Documents. The relevant ISCC EU requirements are specified in audit procedures that 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 EU certificate. The Report is a tool to further enhance the transparency of the ISCC EU certification. It provides an overview on relevant aspects and results of the audit of a certified ISCC EU 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 EU audit shall be included in this Summary Audit Report. The Report shall not contain confidential or business sensitive information or data, 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 EU certified System Users and the publication on the certificate database of 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 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 7
3.5 Summary of Audit Results 9
3.6 Appendix to Audit 10

© ISCC System GmbH

ISCC EU
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:	Control Union Poland Sp. z o.o.
Description and additional information: (e.g. relevant recognitions or accreditations, authorities responsible for recognition, accreditation, surveillance and/or monitoring)	Control Union is recognized as world leader in risk management and logistic solutions, serving clients around the world; using expertise and specialist knowledge in every continent across the globe. Control Union Poland Sp. z o.o. is a certification body for ISCC EU since 2017, amongst many more certification schemes for sustainability. It's also recognised by KOWR (Krajowy Osìrodek Wsparcia Rolnictwa, ang. National Center for Agricultural Support) as certification body as BIO/JC/010/2015.
CB email:	pstanko@controlunion.com
CB website:	https://controlunion.pl/

3 System User and Audit Process

3.1 ISCC System User (Operational Site Registered for Certification)

Company name	ACABIO Cooperativa Limitada			
Address	Autopista Nacional N° 9 Km 555 - 5900 Villa Maria, Córdoba			
Country	Argentina			
Geo coordinates [1]	Latitude	-32.420211	Longitude	-63.157166
Contact details of relevant department				
Date(s) of the audit	15.09.2026 - 15.09.2026			
Place of audit if different from address stated above (Only applicable for traders)	On-site			
Certification scheme(s) audited [2]	ISCC EU [X]			
Chain of custody option applied	Mass Balance [X]		Physical Segregation [ ] Identity preserved (hard IP) [ ] Bulk Commodity (soft IP) [ ]	
Year of first ISCC certification	2021			
Other sustainability certification system(s) used [3]	Yes [ ]		No [X]	
Date of issuance of this Summary Audit Report	29.10.2026			

1. Information mandatory for individually certified Farms and Plantations
2. In their version applicable at the date of the audit (ISCC System Documents are available at www.iscc-system.org). For audits conducted as of 21 May 2025 the version 4.2 of ISCC EU System Documents is applicable.
3. Please only list systems with comparable scopes. For ISCC EU in particular those systems which are recognised under RED III are relevant and national schemes like the Italian National Scheme, Dutch Double Counting etc. This also includes documentation requirements from countries to fulfil sustainable fuels mandates (e.g. documentation for the Norwegian biofuel legislation).

© ISCC System GmbH

Scope certified	☐ Farm/Plantation	☐ Forest Sourcing Area	☐ First Gathering Point	☐ Central Office (Farms/ Plantation)
	☐ Central Office (Smallholders) [4]	☐ Central Office (Points of Origin)	☒ Point of Origin	☒ Collecting Point
	☐ Warehouse	☐ Logistic Centre	☒ Trader with storage	☐ Trader
	☐ MTBE Plant	☐ ETBE Plant	☐ Biomarine Fuel Operator	☒ Processing Unit: Please specify below
	Type(s) of Processing Unit:	Ethanol Plant		
	Is the Processing Unit producing final Biofuels/bioliquids/biomass fuels?	Yes ☒	No ☐	
	If yes, was the Processing Unit already in operation on or before 5 October 2015?	Yes ☒	No ☐	
	Is the Processing Unit producing electricity, heating or cooling from biomass fuels?	Yes ☐	No ☒	
	If yes, was the Processing Unit already in operation on or before 1 January 2021?	Yes ☐	No ☐	

Voluntary Add-ons (if applicable)	☒ No add-ons applied	☐ EU Deforestation Regulation (EUDR)	☐ Food Security Standard (FSS)
		☐ Non-GMO for Food and Feed	☐ Non-GMO for Technical Markets

3.2 CB Audit Team

Auditing team [5, 6]	Lead Auditor - Martin Sorkin GHG expert - Gemma Loscos Alvarez

4. Smallholders (individual smallholders, or ISH) 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.

5. A GHG Expert has only to be named if individual GHG calculation is applied

6. A Waste and Residue Expert has only to be named if a waste and residue process is audited.

© ISCC System GmbH

3.3 Risk Assessment

Please refer to ISCC EU 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 [7]	☒ Limited assurance		☐ Reasonable assurance	
Result of the risk assessment	☒ Regular	☐ Medium	☐ High	
Risk indicators taken into consideration for the risk assessment	Determination of the number of workflows (in-house processes), Structuring of workflows (in-house processes), Organisation of workflows (in-house processes),Documentation of workflows and their complexity (in-house processes), In-house quality management system, Internal audits,Structure and documentation of internal audits, Certification history, Previous ISCC certification			
Tools and sources used to determine risk factor	QMsystem, QM handbook, process description, internalaudit, trainings, sustainability declarations			
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/ Forest Sourcing Areas ☒ n.a.	☒ Points of Origin ☐ n.a.	☒ External/ dependent storage facilities [8] ☐ 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	Individual Smallholders: Farms or Plantations: Forest Sourcing Areas: Points of Origin: 3 External/ dependent storage facilities: 2 Dependent Collecting Points:
Number of sites audited	Individual Smallholders: Farms or Plantations: Forest Sourcing Areas: Points of Origin: 2 External/ dependent storage facilities: 2 Dependent Collecting Points:

7. Assurance level as defined by ISAE 3000 (revised). For rules on application of the assurance levels, please refer to ISCC EU System Document 103 (version 4.2).
8. For ISCC EU, sampling of DCPs and external storage facilities used by Collecting Points and Central Offices for points of origin is not possible. All external sites have to be audited (see ISCC EU 203 System Document, Chapters 3.4.6 and 3.4.7).

© ISCC System GmbH

3.4 Summary of Activities

Amount of sustainable [9] input material (in mt)[10]	(This information can be provided on a voluntary basis as this may be commercially sensitive information)			
Raw materials with country of origin[10]	01: Corn / Maize - Argentina; 02: Technical corn oil - Argentina			
Sustainable output material[10]	01: Bioethanol; 02: Technical corn oil			
Please indicate the type(s) of sustainable materials traded (applicable for certification of Traders only)	☐ Raw materials	☐ Intermediate products	☐ Final products	
Type(s) of operators supplying sustainable biomass[11]	☐ Smallholders	☐ Farms	☐ Plantations	☐ Forest Sourcing Areas
Total number of producers supplying sustainable biomass[11]				
Total production area of all producers supplying sustainable biomass (in ha)[11]	☐ 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	☐ 1 – 500 ☐ 500 – 5,000 ☐ 5,000 - 20,000 ☐ > 20,000
Supplying Farm(s) controlled by European Cross Compliance[11]	Yes ☐		No ☐	
	Note: If supplying farms were controlled by European Cross Compliance (CC) only ISCC Principle 1 was verified at the audit. ISCC Principles 2 – 6 are covered by the Cross Compliance controls.			
Information on volumes supplied by biomass producers or points of origin (in mt per raw material)[12]	(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 EU
Summary Audit Report

GHG option applied for outgoing sustainable material (Multiple options possible)	☐ Total default value		☐ Disaggregated default value
	☒ Actual value		☐ NUTS2 value or "NUTS2-equivalent" value [13]
GHG bonus and/or saving factors applied	☐ None	☐ e_{sca}	☐ e_{ccs}
		☒ e_{ccr}	☐ e_{B}

9. Please note that FGP/CP/Central Offices receive input material from group members which are not individually certified, therefore the input material is received by the first certified element of the supply chain via means of a self-declaration.
10. Applicable for physical input and output. Not applicable for material which is traded on a "paper" basis.
11. Applicable for certification of First Gathering Points, Central Offices (for farms/ plantations), Central Offices (for independent smallholders) and individual certified farms/plantations.
12. Applicable for certification of First Gathering Points, Central Offices and Collecting Points.
13. "NUTS2 or NUTS2-equivalent" values: To determine GHG emissions from cultivation the use of typical values that represent the average value in a specific area is also possible. Those typical values are often referred to as *NUTS2 values*. Those NUTS 2 or typical values have to be reported to the European Commission by Member States or third countries and can be used if the Commission recognizes them to be accurate.

© ISCC System GmbH

3.5 Summary of Audit Results

Audit results per chapter of the ISCC EU 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		
Chain of Custody		
GHG		
Farms / Plantations or Forest Sourcing Areas		
ISCC Principle 1	Violations of 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		
Implementation status of mandatory corrective measures	☐ Corrected ☐ Not corrected ☒ Not applicable **Note: Under ISCC all non-conformities with mandatory requirements must be implemented before a certificate can be issued**	

© ISCC System GmbH