



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-DE119-60234095

ASG cert GmbH
Trentiner Ring 30, 86356 Neusaess, Germany

certifies that

SOP Edible Oils Sdn. Bhd.
Kidurong Industrial Estate, Phase 2 (KINDA II) Lot. 4270, 97000 Bintulu,
Sarawak, Malaysia

complies with the requirements of the certification system

ISCC EU
(International Sustainability and Carbon Certification)
And the requirements of the RED II.

This certificate is valid from 15.05.2023 to 14.05.2024

The certified system user is a (type of operation):

Refinery, Crushing Plant, Trader with Storage

Neusaess, 15.05.2023

Place and date of issue



Stamp, Signature of issuing party

The Certification Body is responsible for the accuracy of the certificate
Version / Date 1 (no adjustments) 15.05.2023



Annex to the certificate

Sustainable materials handled by the certified site

(This annex is only applicable for material handled under the scopes: farm/plantation, point of origin, central office (farm/plantation or point of origin), first gathering point, processing unit (any type) but **not** for material that is only traded and/or stored)

This annex is only valid in connection with the certificate:

EU-ISCC-Cert-DE119-60234095 issued on 15.05.2023

Input material	Output material	GHG option ¹⁾	ISCC EU waste process applied ²⁾	SAI/FSA ³⁾
Crude Oil (Palm)	Refined Oil (Palm)	2	No	N/A
Crude Oil (Palm)	Palm Fatty Acid Distillate (PFAD)	2	No	N/A
Crude Oil (Palm)	Olein (Palm)	2	No	N/A
Crude Oil (Palm)	Stearin (Palm)	2	No	N/A
Crude Oil (Palm)	Spent Bleaching Earth	2	Yes	N/A
Crude Oil (Palm Kernel)	Refined Oil (Palm Kernel)	2	No	N/A

1)	1: Default value
	2: Actual value
	3: NUTS 2 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)	Farm Sustainability Assessment (FSA) was developed by the Sustainable Agriculture Initiative (SAI)
	SAI Silver Compliance: ISCC Compliant material can be claimed as "Equivalent to FSA 2.1 Silver"
	SAI Gold Compliance: ISCC Compliant material incl. add-on SAI Gold can be claimed as "Equivalent to FSA 2.1 Gold"

The issuing Certification Body is responsible for the accuracy of this document
Version / Date 1 (no adjustments) 15.05.2023



ISCC PLUS Certificate

Certificate Number: ISCC-Plus-Cert-DE119-60234095

ASG cert GmbH

Trentiner Ring 30, 86356 Neusaess, Germany

certifies that

SOP Edible Oils Sdn. Bhd.

Kidurong Industrial Estate, Phase 2 (KINDA II) Lot. 4270, 97000 Bintulu,
Sarawak, Malaysia

complies with the requirements of the certification system

ISCC PLUS

(International Sustainability and Carbon Certification)

This certificate is valid from 15.05.2023 to 14.05.2024

The site of the system user is certified as:
Conversion Unit (Refinery), Crushing Plant, Trader with Storage

The scope includes the following chain of custody options:
Mass Balance

Neusaess, 15.05.2023

Place and date of issue



Stamp, Signature of issuing party

The issuing Certification Body is responsible for the accuracy of this document
Version / Date: 1 (no adjustments) / 15.05.2023



Annex to the certificate

Sustainable materials handled by the certified site

(This annex is only applicable for material handled under the scopes: farm/plantation, point of origin, central office, (farm/plantation or point of origin) first gathering point, processing unit (any type) but **not** for material that is only traded and/or stored)

This annex is only valid in connection with the certificate:

ISCC-PLUS-Cert-DE119-60234095 issued on 15.05.2023

Input material	Output material	Add-ons (voluntary) ¹⁾	ISCC waste process applied ²⁾	SAI/ FSA ³⁾	FEFAC ⁴⁾
Crude Oil (Palm)	Refined Oil (Palm)	205-01	No	N.A.	N.A.
Crude Oil (Palm)	Palm Acid Fatty Distillate (PFAD)	205-01	No	N.A.	N.A.
Crude Oil (Palm)	Olein (Palm)	205-01	No	N.A.	N.A.
Crude Oil (Palm)	Stearin (Palm)	205-01	No	N.A.	N.A.
Palm Kernel Oil	Palm Kernel (Expeller)	205-01	No	N.A.	N.A.
Palm Kernel Oil	Crude Oil (Palm Kernel Oil)	205-01	No	N.A.	N.A.

¹⁾ ISCC PLUS add-ons (voluntary application, see www.iscc-system.org for further information):

- 202-01: Environmental management and biodiversity
- 202-02: Classified chemicals
- 202-03: SAI Gold
- 205-01: GHG emission requirements
- 205-02: Consumables
- 205-03: Non GMO for food and feed
- 205-04: Non GMO for technical markets

²⁾ Yes: The raw material meets 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

No: The raw material complies with the ISCC Principles 1 – 6 for the cultivation of sustainable biomass

³⁾ Farm Sustainability Assessment (FSA) was developed by the Sustainable Agriculture Initiative (SAI)

SAI Silver Compliance: ISCC Compliant material can be claimed as "Equivalent to FSA 2.1 Silver"

SAI Gold Compliance: ISCC Compliant material incl. add-on SAI Gold can be claimed as "Equivalent to FSA 2.1 Gold"

⁴⁾ FEFAC: European Feed Manufacturers' Federation. ISCC compliant materials can be claimed as "in line with FEFAC soy sourcing guidelines"