Certificate

according to the
Revised Renewable Energy Directive (RED III)

(Directive (EU) 2023/2413 of the European Parliament and of the Council of 18 October 2023 amending Directive (EU) 2018/2001)

Certificate Number: EU-ISCC-Cert-PL214-10458682

Bureau Veritas Polska Sp. z o.o.
ul. Domaniewska 44, 02-672 Warszawa, Polska

certifies that

Komagra sp. z o.o.

Ul. Energetyczna 2, 08-330 Kosów Lacki, Polska

complies with the requirements of the certification system
ISCC EU
(International Sustainability and Carbon Certification)
and the requirements of the RED III.

This certificate is valid from 21.11.2026 to 20.11.2027

The site of the System User is certified as:

Point of origin
Refinery
Trader With Storage

Chain of Custody applied: **Mass Balance**

Ilona Warczyk
Bureau Veritas Polska Sp. z o.o.
02-672 Warszawa, ul. Domaniewska 44
NIP: 521-32-23-301

Warszawa, 20.11.2026

Place and date of issue

Stamp, Signature of issuing CB

Annex to the certificate:

Sustainable/certified materials handled by the certified entity

(This annex is applicable for all scopes except Trader, Trader with storage, Warehouse, Logistic centre, MTBE and ETBE plant)

This annex is only valid in connection with the certificate:

EU-ISCC-Cert-PL214-10458682 issued on 20.11.2026

Input material		Output material		GHG option[1)]	Raw material category[2)]	Add-ons (voluntary)[3)4)]
Material	**Scope***	**Material**	**Scope***			
Crude oil (rapeseed/canola)	Refinery	Refined oil (Rapeseed/canola)	Refinery	2, 1	B	N.A.
Soapstock (rapeseed/canola)	Refinery	Soapstock acid oils (rapeseed/canola)	Refinery	2	A	N.A.
		Waste residues from processing of veg. or animal oil (rapeseed/canola)	Point of origin	2	A	N.A.
		Soapstock (rapeseed/canola)	Point of origin	2	A	N.A.

*	Please indicate which scope(s) handle the material in case the certificate covers more than one scope. This does not apply for the following scopes: Trader, Trader with storage, Warehouse, Logistic Center, MTBE and ETBE plant
1)	1: Default value
	2: Actual value
	3: NUTS2 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)	A: The raw material meets the definition of waste or (processing) residue according to the RED III
	B: The raw material complies with the relevant sustainability criteria according to Art. 29 (2)-(7) RED III
	C: For RFNBOs/RCFs, the raw material complies with the relevant sustainability criteria according to Delegated Regulation (EU) 2023/1184
3)	ISCC EU add-ons (voluntary application, see www.iscc-system.org for further information):
	• 202-04: Food Security Standard • 202-09: EU Deforestation Regulation (EUDR) • 202-10: Regenerative Agriculture • 205-03: Non GMO for food and feed • 205-04: Non GMO for technical markets
4)	This add-on may apply to all or only part of the material handled.

The issuing Certification Body is responsible for the accuracy of this document.
Version / Date: 2 (material extension) / 20.11.2026