

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-DE100-20135126

SGS Germany GmbH

Europa Allee 12, D-49685 Emstek

certifies that

WALTER RAU Neusser Öl und Fett Aktiengesellschaft

Industriestraße 36-40

41460 Neuss

GERMANY

complies with the requirements of the certification system

ISCC EU

(International Sustainability and Carbon Certification)

and the requirements of the RED III.

Place of the audit:

see above

This certificate is valid from 21.06.2026 to 20.06.2027

The site of the system user is certified as:
point of origin, trader with storage, refinery

Emstek, 17.06.2026

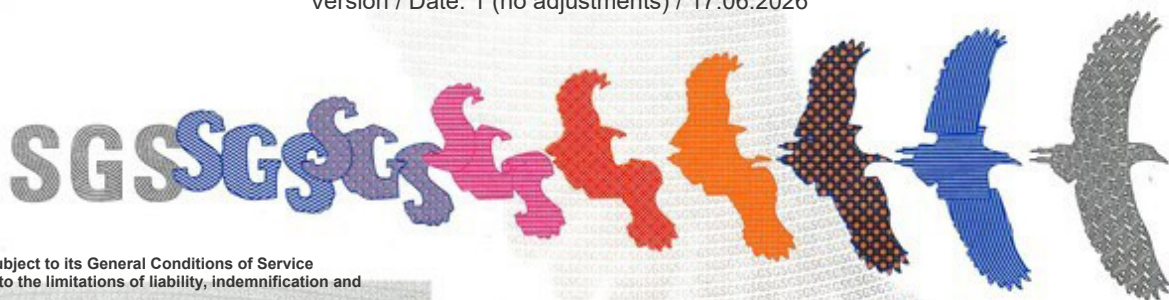
Place and date of issue

SGS
SGS Germany GmbH

Stamp, Signature

The issuing Certification Body is responsible for the accuracy of this document.

Version / Date: 1 (no adjustments) / 17.06.2026



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Annex I to the certificate:

Sustainable materials handled by the entity

(This annex is applicable for all scopes except of Traders, Traders with storage, Warehouses, Logistic centres, MTBE and ETBE plants)

This annex is only valid in connection with the certificate:

EU-ISCC-Cert-DE100-20135126 issued on 17.06.2026

Input material		Output material		GHG option ¹	Criteria of raw material certification ²	Add-ons (voluntary) ³
Material	Scope*	Material	Scope*			
no materials handled as sustainable since the previous certification period	refinery	no materials handled as sustainable since the previous certification period	refinery	2	B	N/A
		spent bleaching earth	point of origin	2	A	N/A
		sewage sludge	point of origin	2	A	N/A
		waste/residues from processing of vegetable or animal oil (canola, palm, rapeseed, shea nuts, sunflower)	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: 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	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
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)
	205-03: Non GMO for food and feed
	205-04: Non GMO for technical markets

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