Certificate

according to the
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-PL219-83036909

Control Union Poland Sp. z o.o.

al. Wojska Polskiego 45, 65-764 Zielona Góra

certifies that

BE8 S.A.

Rodovia BR 285 - KM 294, 99050-700 Passo Fundo

Brazil

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

(if different from the legal address of the system user as stated above; only applicable for traders and traders with storage):

n.a

This certificate is valid from 22.08.2026 to 21.08.2027

The site of the system user is certified as:

Point of origin
Collecting point
Trader with storage
Oil mill
Biodiesel plant

Zielona Gora, 18.08.2026

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) / 18.08.2026

Annex to the certificate:

Sustainable materials handled by the certified site

(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-PL219-83036909 issued on 18.08.2026

Input material		Output material		GHG option[1)]	Criteria of raw material certification[2)]	Add-ons(voluntary[3)])
Material	**Scope***	**Material**	**Scope***			
Animal fats from rendering (category 3)	Collecting point	Animal fats from rendering (category 3)	Collecting point	2	A	n.a.
Animal fats from rendering (uncategorized)	Collecting point	Animal fats from rendering (uncategorized)	Collecting point	2	A	n.a.
Soybean	Oil mill	Crude Oil (soybean)	Oil mill	2	B	n.a.
Animal fats from rendering (category 3)	Biodiesel plant	Biodiesel (AF 3))	Biodiesel plant	2	A	n.a.
Animal fats from rendering (uncategorized)	Biodiesel plant	Biodiesel (AF (uncategorized))	Biodiesel plant	2	A	n.a.
Used cooking oil (UCO)	Biodiesel plant	Biodiesel (UCO)	Biodiesel plant	2	A	n.a.
		Crude glycerine	Point of origin	2	A	n.a.
		Transesterification residues (TER)	Point of origin	2	A	n.a.
		Soapstock (animal fats rendering cat3, uncategorized, soybean oil, UCO)	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
3	ISCC EU add-ons (voluntary application, see www.iscc-system.org for further information):
	02-04: Food Security Standard · 202-09 EU Deforestation Regulation (EUDR)

- 205-03: Non GMO for food and feed
- 205-04: Non GMO for technical markets