

## Certificate

according to the  
**Renewable Energy Directive (RED)**

(DIRECTIVE 2009/28/EC of the EUROPEAN PARLIAMENT and of THE COUNCIL of 23 April 2009 on the promotion of the use of energy from renewable sources)

**Certificate Number: EU-ISCC-Cert-US201-70600382**

**SCS Global Services**  
**2000 Powell Street, Emeryville, CA 94608, USA**

certifies that

**UPM-Kymmene Oyj**  
**UPM Lappeenranta Biorefinery**  
**Puuportintie 186, 53200 Lappeenranta**  
**Finland**

complies with the requirements of the RED and the certification system

**ISCC EU**  
**(International Sustainability and Carbon Certification)**  
which is approved by the European Commission.

**This certificate is valid from 21.03.2018 to 20.03.2019.**

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

Refinery, HVO plant  
Trader with storage  
Point of origin

19.03.2018 Emeryville, CA

Place and date of issue



Stamp, Signature of issuing party

**SCS**global  
SERVICES  
2000 Powell Street, Ste. 600, Emeryville, CA 94608 USA

### Annex to the certificate:

#### Sustainable materials handled by the certified site

(only applicable for material handled under the scope as: farm/plantation, point of origin, central office, first gathering point, conversion unit but **not** for material that is only traded and/or stored)

This annex is only valid in connection with the certificate:

**EU-ISCC-Cert-US201-70600382 issued on 21.03.2018**

Input material	Output material	GHG values*	ISCC EU waste process applied**
Crude tall oil (CTO)	Renewable diesel (crude tall oil)	2	yes
Tall oil pitch	Renewable diesel (tall oil pitch)	2	yes
Crude tall oil (CTO)	Bionaphta (crude tall oil)	2	yes
Tall oil pitch	Bionaphta (tall oil pitch)	2	yes
Crude tall oil (CTO)	Tall oil pitch	2	yes
Tall oil pitch	Tall oil pitch	2	yes
		Select	Select
*	1: GHG emissions <b>of the certified unit</b> are based on default values		
	2: GHG emissions <b>of the certified unit</b> are based on individual calculation		
	3: GHG emissions are based on NUTS 2 values for <b>cultivation</b> (only applicable for First Gathering Points, farms/plantations, Central Offices)		
**	Yes: Certification of this material does not start on farm/plantation level. Sustainability criteria acc. Article 17 paragraphs 3 to 6 of the directive 2009/28/EC (RED) have not been subject to control of this material.		
	No: Certification covers all sustainability criteria as laid down in Article 17 of the directive 2009/28/EC (RED).		