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-DE100-24890126

SGS Germany GmbH
Europa Allee 12, D-49685 Emstek
certifies that

IOF BV

MENENSESTEENWEG 255
8940 WERVIK
BELGIUM

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 20.02.2026 to 19.02.2027

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

Emstek, 16.02.2026
Place and date of issue

SGS Germany GmbH
Stamp, Signature

The issuing Certification Body is responsible for the accuracy of this document.
Version / Date: 1 (no adjustments) / 16.02.2026

This document is issued by the Company subject to its General Conditions of Service (www.sgsgroup.de/agb). Attention is drawn to the limitations of liability, indemnification and jurisdictional issues established therein.
This document is an original. If the document is submitted digitally, it is to be treated as an original within the meaning of UCP 600.
Any holder of this document is advised that information contained hereon reflects the Company's findings at the time of its intervention only and within the limits of client's instructions, if any. The Company's sole responsibility is to its Client and this document does not exonerate parties to a transaction from exercising all their rights and obligations under the transaction documents. Any unauthorized alteration, forgery or falsification of the content or appearance of this document is unlawful and offenders may be prosecuted to the fullest extent of the law.

Annex I to the certificate:

Sustainable materials handeled 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-DE100-24890126 issued on 16.02.2026

Input material		Output material		GHG option[1]	Criteria of raw material certification[2]	Add-ons (voluntary)[3]
Material	Scope*	Material	Scope*			
food waste	collecting point	food waste	collecting point	1,2	A	N/A
industrial wastewater and derivatives	collecting point	industrial wastewater and derivatives	collecting point	1,2	A	N/A
non-edible cereal residues and waste from grain milling and processing	collecting point	non-edible cereal residues and waste from grain milling and processing	collecting point	1,2	A	N/A
feed waste	collecting point	feed waste	collecting point	2	A	N/A
organic municipal solid waste (MSW)	collecting point	organic municipal solid waste (MSW)	collecting point	1,2	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

The issuing Certification Body is responsible for the accuracy of this document.
Version / Date: 1 (no adjustments) / 16.02.2026