

## ISCC – International Sustainability and Carbon Certification

### About this Summary Audit Report

All ISCC audits are conducted based on the applicable ISCC requirements as laid down in the ISCC System Documents. The relevant ISCC requirements are specified in audit procedures (checklists) that have to be used by auditors from the Certification Bodies (CBs) for ISCC audits. The completed audit procedures are available to the CB, the certified company and ISCC. Based on the audit procedures the CB prepares and submits this Summary Audit Report to ISCC and the certified company. The Summary Audit Report is published on the ISCC website together with further information on the ISCC certificate. The report is a tool to further enhance the transparency of the ISCC sustainability certification. It provides an overview on relevant aspects and results of the audit of a certified ISCC System User. Information and data in the report reflect the situation at the date of the audit. Only such activities, processes or materials relevant for the ISCC audit shall be included in this Summary Audit Report. The report shall not contain confidential or business sensitive information or data, including data about amounts or volumes of material, names and/or addresses of subcontractors or service providers, clients, customers, or others. Therefore, data on volumes of sustainable material is provided on a voluntary basis only. The Summary Audit Report has to be provided for all ISCC certified System User, and the publication on the ISCC Website is mandatory.

The layout of this report is provided by ISCC to enable a harmonised approach and to foster the comparability. The CB is responsible for correctness of the information provided.

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## 1 About ISCC

ISCC – International Sustainability and Carbon Certification – is a solution provider for the implementation and certification of sustainable, traceable and deforestation-free supply chains. ISCC certification covers supply chains for all kinds of biomass (including agricultural and forest biomass), biogenic waste and residues, non-biological renewable materials and recycled carbon-based materials. ISCC certification ensures conformity with strict requirements regarding ecological and social practices, greenhouse gas emissions savings and traceability of materials throughout the supply chain. ISCC certification is applicable for the bioeconomy and the circular economy anywhere in the world, in particular for food, feed, energy (fuels, electricity, heating and cooling) and industrial applications.

ISCC is an independent multi-stakeholder initiative that has been developed and is being continuously improved with the involvement of its stakeholders. The ISCC system is governed by the legally registered ISCC Association (ISCC e.V.). ISCC certifications are conducted by independent third-party Certification Bodies (CB) cooperating with ISCC.

## 2 Information on the Certification Body

Name of CB:	Bureau Veritas Polska
Description and additional information:  (e.g. relevant recognitions or accreditations, authorities responsible for recognition, accreditation, surveillance and/ or monitoring)	ul. Migdałowa 4 02-796 Warszawa, Poland CB is recognized by ISCC system GmbH and approved by the Polish authority KOWR as per decision from 03.10.2014
CB email:	biofuels@pl.bureauveritas.com
CB website:	<a href="https://www.bureauveritas.pl/">https://www.bureauveritas.pl/</a>

## 3 System User and Audit Process

### 3.1 ISCC System User (Operational Site Registered for Certification)

Company name	Respect Energy Fuels sp. z o.o			
Address	Ludwika Rydygiera 8 - 01-793 Warszawa			
Country	Poland			
Geo coordinates <sup>1</sup>	Latitude	52.261304	Longitude	20.974456
Contact details of relevant department				
Date(s) of the audit	31.07.2025			
Place of audit if different from address stated above (Only applicable for traders)	On-site			
Certification system(s) audited <sup>2</sup>	ISCC EU <sup>3</sup> <input checked="" type="checkbox"/>	ISCC PLUS <input type="checkbox"/>	ISCC Japan FIT <input type="checkbox"/>	
Chain of custody option applied	Mass Balance <input type="checkbox"/>	Physical Segregation <input type="checkbox"/>	Identity preserved (hard IP) <input type="checkbox"/>	Controlled Blending (only applicable under ISCC PLUS) <input type="checkbox"/>
			Bulk Commodity (soft IP) <input type="checkbox"/>	
Year of first ISCC certification	2022			
Other sustainability certification system(s) used <sup>4</sup>	Yes <input type="checkbox"/>		No <input checked="" type="checkbox"/>	
Date of issuance of this Summary Audit Report	31.07.2025			

1. Information mandatory for individually certified farms and plantations

2. In their version applicable at the date of the audit (system documents are available at [www.iscc-system.org](http://www.iscc-system.org))

3. As per version 4.2 of ISCC EU System Documents.

4. Please only list systems with comparable scopes. For ISCC EU in particular those systems which are recognised under RED III are relevant and national schemes like the Italian National Scheme, Dutch Double Counting etc. This also includes documentation requirements from countries to fulfil sustainable fuels mandates (e.g. documentation for the Norwegian biofuel legislation). For ISCC PLUS in addition traceability databases for biogas/ biomethane trading (e.g. Vertogas (NL), Green Gas (UK)), for wood-based feedstocks (e.g. PEFC, FSC) and other voluntary schemes for circular and/ or bio-based industrial applications like e.g. RSPO or EuCertPlast are relevant.

Scope certified	<input type="checkbox"/> Farm/Plantation	<input type="checkbox"/> Forest Sourcing Area	<input type="checkbox"/> First Gathering Point	<input type="checkbox"/> Central Office (Farms/ Plantation)
	<input type="checkbox"/> Central Office (Independent Smallholders)	<input type="checkbox"/> Central Office (Points of Origin)	<input type="checkbox"/> Point of Origin	<input type="checkbox"/> Collecting Point
	<input type="checkbox"/> Warehouse	<input type="checkbox"/> Logistic Centre	<input type="checkbox"/> Trader with storage	<input checked="" type="checkbox"/> Trader
	<input type="checkbox"/> MTBE Plant	<input type="checkbox"/> ETBE Plant	<input type="checkbox"/> Final Product Refinement (ISCC PLUS)	<input type="checkbox"/> Processing Unit: Please specify below
	Type(s) of Processing Unit:			
	Is the processing unit producing final Biofuels/bioliquids/biomass fuels?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
	If yes, was the processing unit already in operation on or before 5 October 2015?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
	Is the processing unit producing electricity, heating or cooling from biomass fuels?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
If yes, was the processing unit already in operation on or before 1 January 2021?	Yes <input type="checkbox"/>	No <input type="checkbox"/>		
Voluntary Add-ons (if applicable)	<input checked="" type="checkbox"/> No add-ons applied	<input type="checkbox"/> Food Security Standard (FSS)	<input type="checkbox"/> EN 15343	<input type="checkbox"/> Low ILUC risk
	<input type="checkbox"/> GHG Emissions	<input type="checkbox"/> EU Deforestation Regulation (EUDR)	<input type="checkbox"/> Non-GMO for Food and Feed	<input type="checkbox"/> Non-GMO for Technical Markets

## 3.2 CB Audit Team

Name of lead auditor:	Filip Niemczyk
Name(s) of further auditors of the team	n/a
Name of GHG expert <sup>5</sup>	n/a

5. Only relevant if individual GHG calculation is applied

## 3.3 Risk Assessment

Please refer to ISCC EU System Document 204 "Risk Assessment" for the different aspects of risk assessment considered by the auditor, such as risk for traceability and documentation, risk for waste and residues (e.g. false claims or intentional production), risk for sampling.

Assurance level of the audit <sup>6,7</sup>	<input type="checkbox"/> Limited assurance		<input checked="" type="checkbox"/> Reasonable assurance		
Result of the risk assessment	<input checked="" type="checkbox"/> Regular		<input type="checkbox"/> Medium		<input type="checkbox"/> High
Risk indicators taken into consideration for the risk assessment	The result of the risk assessment was done using; recommendations given by ISCC in Chapter 4.2; of document 204 is good. There is no real; significant risk taking into the business done by; Respect Energy Fuels				
Tools and sources used to determine risk factor	Regular risk defined with the use of internal BV; risk assessment tool and use of ISCC EU; Document 204 "Risk Management"				
Risk level applied for traceability	<input checked="" type="checkbox"/> Regular		<input type="checkbox"/> Medium		<input type="checkbox"/> High
Sampling applied during the audit	<input type="checkbox"/> Yes			<input checked="" type="checkbox"/> No	
Scope(s) audited based on a sample	<input type="checkbox"/> Smallholders, Farms/ Plantations	<input type="checkbox"/> Points of Origin	<input type="checkbox"/> Storage Facilities <sup>8</sup>	<input type="checkbox"/> Dependent Collecting Points	<input type="checkbox"/> Final Product Refinement (FPR) group certification <sup>9</sup>
	<input checked="" type="checkbox"/> n.a.	<input checked="" type="checkbox"/> n.a.	<input checked="" type="checkbox"/> n.a.	<input checked="" type="checkbox"/> n.a.	<input checked="" type="checkbox"/> n.a.
Risk level applied for sampling	<input type="checkbox"/> Regular	<input type="checkbox"/> Regular	<input type="checkbox"/> Regular	<input type="checkbox"/> Regular	<input type="checkbox"/> Regular
	<input type="checkbox"/> Medium	<input type="checkbox"/> Medium	<input type="checkbox"/> Medium	<input type="checkbox"/> Medium	<input type="checkbox"/> Medium
	<input type="checkbox"/> High	<input type="checkbox"/> High	<input type="checkbox"/> High	<input type="checkbox"/> High	<input type="checkbox"/> High

<p>Total number(s) of operations relevant for calculating the sample size</p>	<p>Smallholders: Farms or Plantations: Points of Origin: Storage Facilities: Dependent Collecting Points: FPR group members <sup>9</sup>:</p>
<p>Number(s) of audits based on sampling</p>	<p>Smallholders: Farms or Plantations: Points of Origin: Storage Facilities: Dependent Collecting Points: FPR group members <sup>9</sup>:</p>

6. For rules on application of the assurance levels for ISCC EU and ISCC PLUS please refer respectively to ISCC EU System Document 103 (version 4.2) and to ISCC PLUS System Document 103 (version 4.0).

7. As defined by ISAE 3000 (revised)

8. For ISCC EU: If certified collecting points and central offices for points of origin of waste and residues are using external storage facilities and/or dependent collecting points (only possible under the scope collecting point), the sampling of dependent collecting points and external storage facilities is not possible, i.e. all external sites have to be audited.

9. Only applicable for ISCC PLUS

## 3.4 Summary of Activities

Amount of sustainable input material (in mt)*	This information can be provided on a voluntary basis as this may be commercially sensitive information.)		
Raw materials with country of origin*	the Netherlands - Bio-LNG, the Netherlands - Biomethane		
Sustainable output material*			
Please indicate the type(s) of sustainable materials traded (applicable for the certification of traders only)	<input type="checkbox"/> Raw materials	<input type="checkbox"/> Intermediate products	<input checked="" type="checkbox"/> Final products
Type(s) of producers supplying sustainable biomass**	<input type="checkbox"/> Smallholders <sup>10</sup>	<input type="checkbox"/> Individual farms	<input type="checkbox"/> Plantations
Total number of producers supplying sustainable biomass**			
Total production area of all producers supplying sustainable biomass (in ha)**	<input type="checkbox"/> 1 – 500 <input type="checkbox"/> 500 – 5,000 <input type="checkbox"/> 5,000 – 20,000 <input type="checkbox"/> > 20,000	<input type="checkbox"/> 1 – 500 <input type="checkbox"/> 500 – 5,000 <input type="checkbox"/> 5,000 – 20,000 <input type="checkbox"/> > 20,000	<input type="checkbox"/> 1 – 500 <input type="checkbox"/> 500 – 5,000 <input type="checkbox"/> 5,000 – 20,000 <input type="checkbox"/> > 20,000
Countries of smallholders, farms and plantations covered by certification**			
Supplying Farm(s) controlled by European Cross Compliance**	Yes <input type="checkbox"/> No <input type="checkbox"/> Note: If supplying farms were controlled by European Cross Compliance (CC) only ISCC Principle 1 was verified at the audit. ISCC Principles 2 – 6 are covered by the Cross Compliance controls.		
Information on volumes supplied by biomass producers or points of origin (in mt per raw material)***	(To be provided on a voluntary basis as this may be commercially sensitive information. For agricultural producers of oil palm fresh fruit bunches this information is compulsory)		

<p>List of sites covered by the certification</p>	<p>Optional information for first gathering points, collecting points, points of origin (individually certified) and traders with storage: list of sites under the scope of certification (name and address)</p>		
<p>List of FPR activities</p>			
<p>List of outsourced FPR activities</p>			
<p>GHG option applied for outgoing sustainable material (Mandatory for ISCC EU and ISCC DE. Multiple options possible)</p>	<input checked="" type="checkbox"/> Total default value	<input checked="" type="checkbox"/> Disaggregated default value	
	<input checked="" type="checkbox"/> Actual value	<input type="checkbox"/> NUTS2 value or “NUTS2-equivalent” value <sup>11</sup>	
	<input type="checkbox"/> Voluntary add-on “GHG Emissions” was not applied (only relevant for ISCC PLUS)		
<p>GHG bonus and/or saving factors applied</p>	<input checked="" type="checkbox"/> None	<input type="checkbox"/> e <sub>sca</sub>	<input type="checkbox"/> e <sub>ccs</sub>
		<input type="checkbox"/> e <sub>ccr</sub>	<input type="checkbox"/> e <sub>B</sub>

\* Applicable for physical input and output. Not applicable for material which is only traded on a “paper” basis.

\*\* Applicable for certification of First Gathering Points, Central Offices (farms/ plantations), Central Offices (independent smallholders) and individual certified farms/plantations.

\*\*\* Applicable for certification of First Gathering Points, Central Offices and Collecting Points.

10. Smallholders are farmers growing a cash crop alongside other subsistence crops on areas usually smaller than 50 ha. The smallholding farm generally provides the main source of income for the family owning the land, and the family usually conducts most of the labour.

11. “NUTS2 or NUTS2-equivalent” values: To determine GHG emissions from cultivation the use of typical values that represent the average value in a specific area is also possible. Those typical values are often referred to as NUTS2 values. Those NUTS 2 or typical values have to be reported to the European Commission by Member States or third countries and can be used if the Commission recognizes them to be accurate.

## 3.5 Summary of Audit Results

Audit results per chapter of the ISCC Audit Procedures:

Chapter	Number of detected major non-conformities (for main and sample audits)	Number of detected minor non-conformities (for main and sample audits)
Management System		
Traceability		
Chain of Custody		
GHG		
Farms / Plantations or Forest Sourcing Areas		
ISCC Principle 1	Violations of ISCC Principle 1 are critical non-conformities and cannot be subject to corrective measures	
ISCC Principle 2		
ISCC Principle 3		
ISCC Principle 4		
ISCC Principle 5		
ISCC Principle 6		
Point of Origin		
Implementation status of mandatory corrective measures	<input type="checkbox"/> Corrected <input type="checkbox"/> Not corrected <b>Note: Under ISCC all non-conformities with mandatory requirements must be implemented before a certificate can be issued</b>	