



BUREAU  
VERITAS

Bureau Veritas Certification



## 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-PL214-70427266**

**Bureau Veritas Polska Sp. z o.o.**  
**ul. Domaniewska 44, 02-672 Warszawa, Polska**  
certifies that

**Ina Industrija nafte d.d.**  
**Urinj 53, 51221 Kostrena, Croatia**

complies with the requirements of the certification system  
**ISCC EU**  
**(International Sustainability and Carbon Certification)**  
and the requirements of the RED III.

**This certificate is valid from 22.04.2026 to 21.04.2027.**

**The site of the system user is certified as**  
Co-processing plant

Warszawa, 22.04.2026

Place and date of issue

Bureau Veritas Polska Sp. z o.o.

02-672 Warszawa, ul. Domaniewska 44

Stamp, Signature of issuing party

The issuing Certification Body is responsible for the accuracy of this document.  
Version / Date: 1 (no adjustments) / 22.04.2026



## 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-PL214-70427266 issued on 22.04.2026**

Input material		Output material		GHG option <sup>1)</sup>	Criteria of raw material certification <sup>2)</sup>	Add-ons (voluntary) <sup>3)</sup>
Material	Scope*	Material	Scope*			
Palm oil mill effluent (POME) oil	Co-processing plant	Co-processed oil to be used for replacement of diesel	Co-processing plant	2	A	N.A.
Palm oil mill effluent (POME) oil	Co-processing plant	Co-processed oil to be used for replacement of jet fuel	Co-processing plant	2	A	N.A.
Used cooking oil (UCO) entirely of vegetable origin	Co-processing plant	Co-processed oil to be used for replacement of diesel	Co-processing plant	2	A	N.A.
Used cooking oil (UCO) entirely of vegetable origin	Co-processing plant	Co-processed oil to be used for replacement of jet fuel	Co-processing plant	2	A	N.A.
Refined oil (Palm oil mill effluent (POME))	Co-processing plant	Co-processed oil to be used for replacement of diesel	Co-processing plant	2	A	N.A.
Refined oil (Palm oil mill effluent (POME))	Co-processing plant	Co-processed oil to be used for replacement of jet fuel	Co-processing plant	2	A	N.A.
Refined oil (Used cooking oil (UCO) entirely of vegetable origin)	Co-processing plant	Co-processed oil to be used for replacement of diesel	Co-processing plant	2	A	N.A.
Refined oil (Used cooking oil (UCO) entirely of vegetable origin)	Co-processing plant	Co-processed oil to be used for replacement of jet fuel	Co-processing plant	2	A	N.A.
Cashew Nut Shell Liquid (CNSL)	Co-processing plant	Co-processed oil to be used for replacement of jet fuel	Co-processing plant	2	A	N.A.
Cashew Nut Shell Liquid (CNSL)	Co-processing plant	Co-processed oil to be used for replacement of diesel	Co-processing plant	2	A	N.A.
Refined oil (Cashew Nut Shell Liquid (CNSL))	Co-processing plant	Co-processed oil to be used for replacement of jet fuel	Co-processing plant	2	A	N.A.
Refined oil (Cashew Nut Shell Liquid (CNSL))	Co-processing plant	Co-processed oil to be used for replacement of diesel	Co-processing plant	2	A	N.A.

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*	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 <a href="http://www.iscc-system.org">www.iscc-system.org</a> for further information):
	<ul style="list-style-type: none"> <li>• 202-04: Food Security Standard</li> <li>• 202-09: EU Deforestation Regulation (EUDR)</li> <li>• 205-03: Non GMO for food and feed</li> <li>• 205-04: Non GMO for technical markets</li> </ul>

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