

Audit-Report

Brenntag SE
Essen - Germany
ISCC-Reg-16417
Scope: Point of Origin Sample, Warehouse and Storage Facilities Sample,

00 - Basic Data

00 - Certification Body

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|-----------|----------------------------|---|
| 00.00.001 | Name of Certification Body | DIN CERTCO - Gesellschaft für Konformitätsbewertung |
|-----------|----------------------------|---|

01 - Operational Unit

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| 00.01.001 | Company Name | Brenntag Saint Herblain |
| 00.01.002 | Street | route de Plessis Bouchet |
| 00.01.003 | Street Number | 14 |
| 00.01.004 | Postal Code | 44802 |
| 00.01.005 | Place | Saint Herblain |
| 00.01.006 | Country | France |
| 00.01.007 | Geo Coordinates: Latitude in decimal degrees (according to WG S84 coordinate system) | 47.20073 |
| 00.01.008 | Geo Coordinates: Longitude in decimal degrees (according to WG S84 coordinate system) | -1.63677 |
| 00.01.009 | ISCC System | ISCC PLUS |
| 00.01.022 | Type of Operation/ Scope to be audited | Point of Origin Sample, Warehouse and Storage Facilities Sample, Dependent Collecting Points Sample |
| 00.01.023 | Is the operational unit certified individually or audited as a part of a sample? | Audited as a part of a sample as a storage facility, point of origin, farm/plantation, forest sourcing area, or dependent collecting point |
| 00.01.028 | Is the date of the previous audit on/after September 1st, 2022? | |

02 - Audit Specific Data

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| 00.02.001 | Name of lead auditor | Reinhard Baumgartner |
| 00.02.002 | Name(s) of further auditors of the team | - |
| 00.02.003 | Place of the audit | On-site |
| 00.02.004 | Date of the audit | 12.11.2024 |
| 00.02.005 | Duration of the on-site audit, or duration of video call in case of remote audits (in hours, in digits) (split by duration spent on-site and remotely, where relevant) Time of audit spent on-site 4 hours | |
| 00.02.006 | Name(s) of company representative(s) present during the audit | Wolfgang Edel, Frederic Hourmant |
| 00.02.024 | Risk level applied regarding a flawed documentation of the operational unit (i.e. risk level for traceability). | Regular (risk level 1.0) |

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| 00.02.025 | Please indicate how the ISCC criteria to determine the risk-level (in accordance with ISCC Risk Assessment requirements – ISCC EU Document 204 “Risk Management”) have been applied, with regard to a flawed documentation of the audited operational unit (i.e. risk level for traceability) as indicated in the guidance in ISCC EU Document 204 “Risk Management” | Central organisation available. The storages and sites report on a regular basis according the requirements to the central office. The ERP system could be shown for each storage and site in the audit. |
| 00.02.026 | Chain of Custody option applied | Mass balance Physical segregation Controlled Blending (ISCC PLUS only) |
| 00.02.028 | Are waste or residues or waste or residue-based products handled, or processed, or sold and claimed under ISCC? | Waste or residues Waste or residue-based products No wastes or residues or waste or residue-based products |
| 00.02.030 | Are both waste or residues and virgin vegetable oils (e.g. rapeseed oil, palm oil) collected, stored, processed or sold by the economic operator? | yes |
| 00.02.047 | In case of plastic waste, please indicate the Resin Identification Code (RIC) category | all |

04 - Point of Origin Requirements

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| 00.04.001 | Category of Point of Origin | Company or Business (e.g. restaurants industrial operations) other than refinery |
| 00.04.002 | If the Point of Origin is a company or business or refinery, please specify the type of operation (e.g. restaurant, animal rendering plant, oil refinery, etc.) | waste and residue materials out of cleaning and washing processes are out of spec materials. |
| 00.04.003 | Has the auditor verified that the Operational unit is not included in the list of Points of Origin excluded from certification as published on the ISCC website? | yes |
| 00.04.004 | What type of waste or residue is produced by the point of origin? | All traded and handled materials (according article number) |
| 00.04.005 | What GHG option is used for the outgoing sustainable material? (multiple choice possible) | Actual GHG value |
| 00.04.009 | Is the PoO capturing CO2? | no |
| 00.04.020 | What kinds of fat/grease/oil does the company/business deal with? | Not applicable |

06 - Point of Origin

01 - General Requirements Point of Origin

| Number | Question/Finding | Conformity |
|-----------|--|------------|
| 06.01.001 | Is it ensured that the material is eligible for certification as waste or residue raw material under ISCC? | |
| | No EU Certification | yes |

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| 06.01.002 | Is it ensured that the material that is being claimed as waste or residue by the point of origin meets the respective definition of "waste" or "residue" at the point of origin? | Materials are defined as residue or sometimes as waste. Materials flows are in use. | yes |
| 06.01.003 | Is it ensured that the material is not produced or generated deliberately or intentionally contaminated or modified? | No production onsite. Materials came from customers or are out of spec or contaminated. | yes |
| 06.01.004 | Is it ensured that the material is classified/declared correctly and truly? | Defined by specification and article number. Part of the ERP documentation. | yes |
| 06.01.005 | Do the quantities provided to or collected by the collecting point correspond with the quantities documented by the collecting point? | Material flows from customers. | yes |
| 06.01.006 | Is it ensured, that there is no indication or evidence for non-conformity or fraud? | No material flows till now | yes |

02 - Requirements for company/business, including Palm Oil Mills generating PKS and EFB, Public/communal collection centre

| Number | Question/Finding | Conformity |
|-----------|--|------------|
| 06.02.001 | Are relevant documents or evidence available that demonstrate compliance with the ISCC requirements? | |
| | Part of the company and under the regional leading group. Reporting to the headquarter. | yes |
| 06.02.002 | In case of a sample audit: Did the point of origin sign the ISCC self-declaration before the first batch of materials was collected? | |
| | In preparation as part of the contracts and for identified material flows. | yes |
| 06.02.003 | Is the amount of input material (raw materials) documented and does it correspond to the amount of output (waste/residue) material? | |
| | Amount of input material is available in the ERP documentation, specification with the article number possible. | yes |

05 - Traceability

| Number | Question/Finding | Conformity |
|-----------|--|------------|
| 06.05.001 | Is it ensured that the list of recipients of sustainable materials contains relevant information? | |
| | All information are available in the ERP system and could be generated onsite. | yes |
| 06.05.002 | Does the information and quantities from weighbridge tickets, delivery notes, sustainability declarations or proofs of sustainability of the incoming and outgoing sustainable material match with the information from the reporting system of the company? | |
| | Not sustainable deliveries till now. Material flow is generally fully documented and part of the ERP documentation. | yes |
| 06.05.003 | Are the quantities of the outgoing deliveries of sustainable material consistent with the amounts stated in the contracts related to those deliveries? | |
| | Defined by the specifications and part of contracts up infront. The quality is also part of the delivery documentation (PoA) | yes |

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| 06.05.004 | Do the delivery notes or sustainability declarations for outgoing sustainable material comply with the ISCC requirements? Is the information consistent with information in the reporting system? Indicate uniquely under "Findings" which delivery notes, sustainability declarations or proofs of sustainability have been verified during the audit (e.g. statement of unique document number and date). | |
| | Part of the contracts if possible and also part of the delivery documentation. | yes |
| 06.05.005 | Is it ensured, that outgoing deliveries of sustainable material are covered by the validity period of the operational units' certificate? | |
| | Examples shown. | yes |
| 06.05.006 | Is it ensured, that for one batch of sustainable material not more that one sustainability declaration is issued? | |
| | Not possible in the ERP system. | yes |
| 06.05.007 | If cross-checking of sustainability claims was applied in the framework of the audit, has the cross-checking of documents confirmed that sustainability declarations were issued accurately? | |
| | | yes |
| 06.05.008 | If sustainability declarations are issued or transferred within (electronic traceability databases) is ensured that the amounts in the database are backed with respective documentation? | |
| | Planned as part of the contract and by paper with the delivery documentation. | yes |
| 06.05.009 | In case traceability databases are used, is ensured that the amounts put into the databases are correct and that batches are not sold double (e.g. with electronic sustainability declaration and an additional paper document). | |
| | N/A | yes |

Essen, 19.12.2024

Wolfgang Edel

Client (Place, Date, Signature)
 By signing the Client confirms that the
 ISCC terms of use are accepted

Reinhard Baumgartner

Auditor (Place, Date, Signature)

GHG Auditor/Expert (Place, Date, Signature)
 (in case of individual calculation)