

ISCC PLUS Certificate

Certificate Number: ISCC-PLUS-Cert-DE100-09100125

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

Borealis GmbH

Muovintie 19
06850 Kulloo
FINLAND
operating under a tolling agreement



complies with the requirements of the certification system

ISCC PLUS

(International Sustainability and Carbon Certification)

Place of the audit:
see above

This certificate is valid from 28/07/2025 to 27/07/2026

The site of the system user is certified as:
compounding plant, cracker, polymerization plant, specialty chemical plant, trader with storage

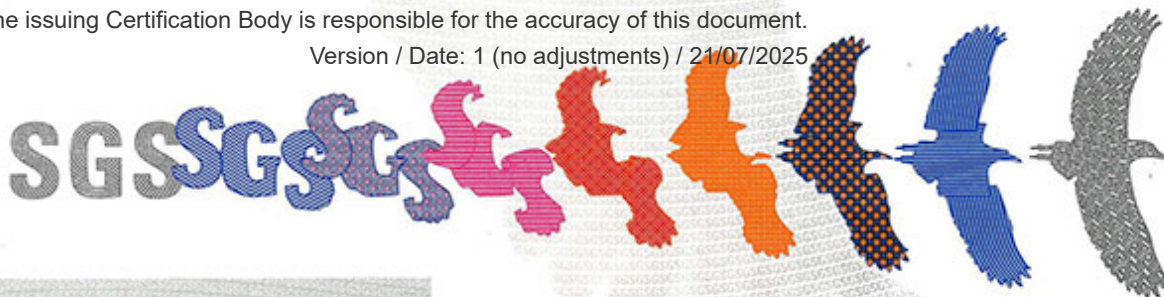
The scope of the certificate includes the following chain of custody options:
mass balance

Emstek, 21/07/2025
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) / 21/07/2025



Annex I to the certificate:

Sustainable materials handled by the certified site

(This annex is applicable for all scopes except of Trader, Trader with storage, Warehouse, Logistic centres, MTBE and ETBE)

This annex is only valid in connection with the certificate:

ISCC-PLUS-Cert-DE100-09100125 issued on 21/07/2025

Input material	Output material	GHG values ¹	Raw material category ²	SAI/FSA ³	FEFAC ⁴
LPG	ethylene	N/A	bio-circular, circular	N/A	No
LPG	propylene	N/A	bio-circular, circular	N/A	No
LPG	butadiene	N/A	bio-circular, circular	N/A	No
LPG	phenol	N/A	bio-circular, circular	N/A	No
LPG	acetone	N/A	bio-circular, circular	N/A	No
naphtha	ethylene	N/A	bio-circular, circular, renewable	N/A	No

1 ISCC PLUS add-ons (voluntary application, see www.iscc-system.org for further information):

- 202-04: Food Security Standard
- 202-07: Low ILUC-risk feedstock
- 205-01: GHG emission requirements
- 205-02: Consumables
- 205-03: Non GMO for food and feed
- 205-04: Non GMO for technical markets

2 Bio raw materials complies with the ISCC Principles 1 – 6 for the cultivation and harvesting of sustainable biomass. Bio-circular and circular raw materials meet the ISCC definition of waste or residue, i.e. it was not intentionally produced and not intentionally modified, or contaminated, or discarded, to meet the definition of waste or residue. For circular raw materials, the voluntary information about PIR (post-industrial recycling) or PCR (post-consumer recycling) material can be stated in brackets.

3 Farm Sustainability Assessment (FSA) was developed by the Sustainable Agriculture Initiative (SAI)

SAI Gold Compliance: ISCC Compliant can be claimed as "SAI FSA 3.0 Gold Level Equivalence"

4 FEFAC: European Feed Manufacturers' Federation. ISCC compliant materials can be claimed as "in line with FEFAC soy sourcing guidelines 2015"

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naphtha	propylene	N/A	bio-circular, circular, renewable	N/A	No
naphtha	butadiene	N/A	bio-circular, circular, renewable	N/A	No
naphtha	phenol	N/A	bio-circular, circular, renewable	N/A	No
naphtha	acetone	N/A	bio-circular, circular, renewable	N/A	No
diesel / FAME	ethylene	N/A	bio-circular, circular, renewable	N/A	No

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3	Farm Sustainability Assessment (FSA) was developed by the Sustainable Agriculture Initiative (SAI) SAI Gold Compliance: ISCC Compliant can be claimed as "SAI FSA 3.0 Gold Level Equivalence"
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diesel / FAME	propylene	N/A	bio-circular, circular, renewable	N/A	No
diesel / FAME	butadiene	N/A	bio-circular, circular, renewable	N/A	No
diesel / FAME	phenol	N/A	bio-circular, circular, renewable	N/A	No
diesel / FAME	acetone	N/A	bio-circular, circular, renewable	N/A	No
propane	ethylene	N/A	bio-circular, circular	N/A	No

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propane	propylene	N/A	bio-circular, circular	N/A	No
propane	butadiene	N/A	bio-circular, circular	N/A	No
propane	phenol	N/A	bio-circular, circular	N/A	No
propane	acetone	N/A	bio-circular, circular	N/A	No
pyrolysis oil (distilled)	ethylene	N/A	circular	N/A	No
pyrolysis oil (distilled)	propylene	N/A	circular	N/A	No
pyrolysis oil (distilled)	butadiene	N/A	circular	N/A	No
pyrolysis oil (distilled)	phenol	N/A	circular	N/A	No
pyrolysis oil (distilled)	acetone	N/A	circular	N/A	No

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C4	butadiene	N/A	bio-circular, circular	N/A	No
benzene	acetone	N/A	bio-circular, circular	N/A	No
benzene	phenol	N/A	bio-circular, circular	N/A	No
ethylene	PE	N/A	bio-circular, circular, renewable	N/A	No
propylene	PP	N/A	bio-circular, circular, renewable	N/A	No
PP	PP	N/A	bio-circular, circular	N/A	No

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LPG	benzene	N/A	bio-circular, circular	N/A	No
LPG	C4	N/A	bio-circular, circular	N/A	No
LPG	PE	N/A	bio-circular, circular	N/A	No
LPG	PP	N/A	bio-circular, circular	N/A	No
naphtha	benzene	N/A	bio-circular, circular, renewable	N/A	No
naphtha	C4	N/A	bio-circular, circular, renewable	N/A	No

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naphtha	PE	N/A	bio-circular, circular, renewable	N/A	No
naphtha	PP	N/A	bio-circular, circular, renewable	N/A	No
diesel / FAME	benzene	N/A	bio-circular, circular, renewable	N/A	No
diesel / FAME	C4	N/A	bio-circular, circular, renewable	N/A	No
diesel / FAME	PE	N/A	bio-circular, circular, renewable	N/A	No

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propane	benzene	N/A	bio-circular, circular	N/A	No
propane	C4	N/A	bio-circular, circular	N/A	No
propane	PE	N/A	bio-circular, circular	N/A	No
propane	PP	N/A	bio-circular, circular	N/A	No
pyrolysis oil (distilled)	benzene	N/A	circular	N/A	No
pyrolysis oil (distilled)	C4	N/A	circular	N/A	No
pyrolysis oil (distilled)	PE	N/A	circular	N/A	No
pyrolysis oil (distilled)	PP	N/A	circular	N/A	No

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