

ISCC PLUS Certificate

Certificate Number: ISCC-PLUS-Cert-DE100-09490125

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

Borealis GmbH

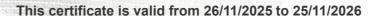
Industrivägen 44486 Stenungsund **SWEDEN** operating under a tolling agreement

complies with the requirements of the certification system

ISCC PLUS

(International Sustainability and Carbon Certification)

Place of the audit: see above



The site of the system user is certified as: compounding plant, polymerization plant

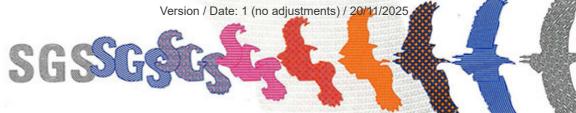
The scope of the certificate includes the following chain of custody options:

mass balance

Emstek, 20/11/2025 Place and date of issue Stamp, Signature

The issuing Certification Body is responsible for the accuracy of this document.





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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-DE100-09490125 issued on 20/11/2025

Input material	Output material	GHG values ¹	Raw material category²	SAI/FSA ³	FEFAC ⁴
ethylene (crude tall oil (CTO), palm fatty acid distillate (PFAD), palm oil mill effluent (POME) oil, spent bleaching earth, used cooking oil (UCO) entirely of veg. origin)	PE (crude tall oil (CTO), palm fatty acid distillate (PFAD), palm oil mill effluent (POME) oil, spent bleaching earth, used cooking oil (UCO) entirely of veg. origin)		bio- circular, circular, renewable	N/A	N/A
oil mill effluent (POME) oil, spent	PE (crude tall oil (CTO), palm fatty acid distillate (PFAD), palm oil mill effluent (POME) oil, spent bleaching earth, used cooking oil (UCO) entirely of veg. origin)		bio- circular, circular	N/A	N/A

- 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
- 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.
- 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"

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

The issuing Certification Body is responsible for the accuracy of this document Version / Date: 1 (no adjustments) / 20/11/2025



