

ISCC PLUS Certificate

Certificate Number: ISCC-PLUS-Cert-DE100-09100121

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

Borealis AG

Muovintie 19 06850 Kulloo **FINLAND**



complies with the requirments of the certificiation system

ISCC PLUS (International Sustainability and Carbon Certification)

Place of the audit: see above

This certificate is valid from 10.09.2021 to 09.09.2022

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

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

Emstek, 09.09.2021 Place and date of issue

Stamp, Signature

The issuing Certification Body is responsible for the accuracy of this document. Version / Date: 3 (2 adjustments) / 30.11.202



This document is issued by the Company subject to its General Conditions of Service (www.ggsgroup.de/agb). Attention is drawn to the limitations of liability, indemnification and jurisdictional issues established therein.

This document is an original. If the document is submitted digitally, it is to be treated as an original within the meaning of UCP 600. Any holder of this document is advised that information contained hereon reflects the

Company's findings at the time of its intervention only and within the limits of client's instructions, if any. The Company's sole responsibility is to its Client and this document does not exonerate parties to a transaction from exercising all their rights and obligations under the transaction documents. Any unauthorized alteration, forgery or falsification of the content or appearance of this document is unlawful and offenders may be prosecuted to the fullest extent of the law.



Sustainable materials handled by the certified site

(This annex is only applicable for material handled under the scopes: farm/plantation, point of origin, central office (farm/plantation or point of origin), first gathering point, processing unit (any type) but not for material that is only traded and/or stored)

This annex is only valid in connection with the certificate: ISCC-PLUS-Cert-DE100-09100121 issued on 09.09.2021

	COSCIENCES COSCIENCESC	IONO HOLESUSCESSES CS	GSGSGSGSGSGS		
Input material	Output material	GHG values ¹	ISCC waste process applied ²	SAI/FSA ³	FEFAC
bionaphtha(palm fatty acid distillate (PFAD), used cooking oil (UCO) entirely of veg. origin, palm oil mill effluent (POME) oil, spent bleaching earth, crude tall oil (CTO))		N/A	Yes		
bionaphtha(palm fatty acid distillate (PFAD), used cooking oil (UCO) entirely of veg. origin, palm oil mill effluent (POME) oil, spent bleaching earth, crude tall oil (CTO))		N/A	Yes		0
bionaphtha(palm fatty acid distillate (PFAD), used cooking oil (UCO) entirely of veg. origin, palm oil mill effluent (POME) oil, spent bleaching earth, crude tall oil (CTO))	bio-circular ethylene	N/A		SGSC SSSSS SSSSSSSSSSSSSSSSSSSSSSSSSSSS	50 50 50 50 50 50 50 50 50 50 50 50 50 5
bionaphtha(palm fatty acid distillate (PFAD), used cooking oil (UCO) entirely of veg. origin, palm oil mill effluent (POME) oil, spent bleaching earth, crude tall oil (CTO))	bio-circular propylene biostation and a second sec	N/A	Yes		

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

 • 202-03: SAI Gold
 • 205-01: GHG emission requirements

 • 205-02: Consumables
 • 205-02: Consumables

 • 205-03: Non GMO for food and feed
 • 205-04: Non GMO for technical markets

 2
 Yes: The raw material meets 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

 No:The raw material complies with the ISCC Principles 1 – 6 for the cultivation of sustainable biomass

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

SAI Silver Compliance: ISCC Compliant material can be claimed as "Equivalent to FSA 2.1 Silver"

SAI Gold Compliance: ISCC Compliant material incl. add-on SAI Gold can be claimed as "Equivalent to FSA 2.1 Gold"

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

The issuing Certification Body is responsible for the accuracy of this document Version / Date: 3 (2 adjustments) / <u>30.11.2021</u>





Sustainable materials handled by the certified site

(This annex is only applicable for material handled under the scopes: farm/plantation, point of origin, central office (farm/plantation or point of origin), first gathering point, processing unit (any type) but not for material that is only traded and/or stored)

This annex is only valid in connection with the certificate:	565 565 265
ISCC-PLUS-Cert-DE100-09100121 issued on 09.09.2021	

Input material	Output material	GHG values ¹	ISCC waste process applied ²	SAI/FSA ³	FEFAC ^₄
bionaphtha(palm fatty acid distillate (PFAD), used cooking oil (UCO) entirely of veg. origin, palm oil mill effluent (POME) oil, spent bleaching earth, crude tall oil (CTO))	bio-circular butadiene	N/A	Yes		
bionaphtha(palm fatty acid distillate (PFAD), used cooking oil (UCO) entirely of veg. origin, palm oil mill effluent (POME) oil, spent bleaching earth, crude tall oil (CTO))	bio-circular phenol	N/A	Yes		
bionaphtha(palm fatty acid distillate (PFAD), used cooking oil (UCO) entirely of veg. origin, palm oil mill effluent (POME) oil, spent bleaching earth, crude tall oil (CTO))		N/A	Yes 555555555555 55555555555 5555555555	5050 505255 505555555555555555555555555	s S S S S S S S S S
circular naphtha(mixed plastic waste)	circular PP	N/A	Yes		GSUSCESU
circular naphtha(mixed plastic waste)	circular PE	N/A	Yes		
circular naphtha(mixed plastic waste)	circular ethylene	N/A	Yes		

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

- 202-03: SAI Gold
 205-01: GHG emission requirements
 205-02: Consumables
 205-03: Non GMO for food and feed
 205-03: Non GMO for food and feed 205-04: Non GMO for technical markets
- Yes: The raw material meets the ISCC definition of waste or residue, i.e. it was not intentionally produced and not intentionally modified, 2 or contaminated, or discarded, to meet the definition of waste or residue
- No:The raw material complies with the ISCC Principles 1 6 for the cultivation of sustainable biomass
- 3 Farm Sustainability Assessment (FSA) was developed by the Sustainable Agriculture Initiative (SAI)
- SAI Silver Compliance: ISCC Compliant material can be claimed as "Equivalent to FSA 2.1 Silver"
- SAI Gold Compliance: ISCC Compliant material incl. add-on SAI Gold can be claimed as "Equivalent to FSA 2.1 Gold"
- 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: 3 (2 adjustments) / 30.11.2021



4



Sustainable materials handled by the certified site

(This annex is only applicable for material handled under the scopes: farm/plantation, point of origin, central office (farm/plantation or point of origin), first gathering point, processing unit (any type) but not for material that is only traded and/or stored)

Input material	GHG	ISCC	SAI/FSA ³	FEEAC	
input material	Output material	values ¹	waste process applied ²	SAIIFSA	FEFAC
circular naphtha(mixed plastic waste)	circular propylene	N/A	Yes		
circular naphtha(mixed plastic waste)	circular butadiene	N/A	Yes		
circular naphtha(mixed plastic waste)	circular phenol	N/A	Yes		
circular naphtha(mixed plastic waste)	circular acetone	N/A	Yes		
biodiesel(palm fatty acid distillate (PFAD), used cooking oil (UCO) entirely of veg. origin, palm oil mill effluent (POME) oil, spent bleaching earth, crude tall oil (CTO))		N/A	Yes	-208320 -208320	0
biodiesel(palm fatty acid distillate (PFAD), used cooking oil (UCO) entirely of veg. origin, palm oil mill effluent (POME) oil, spent bleaching earth, crude tall oil (CTO))		N/A		56.058865 0858665 0858665 0858665 08586565 0858656565 0858656556 0858656565 085865656 08586556 0858556 0858556 0858556 0858556 0858556 0858556 0858556 0858556 0858556 0858556 08595 08595 08595 08595 08595 08595 08595 08595 08595 08595 08595 085555 085555 085555 085555 085555 085555 085555 0855555 0855555 085555 085555555 085555 0855555 0855555 0855555 08555555 0855555 085555555 08555555 085555555 0855555555	50 50 50 50 50 50 50 50 50 50 50 50 50 5

This annex is only valid in connection with the certificate: ISCC-PLUS-Cert-DE100-09100121 issued on 09.09.2021

1	ISCC PLUS add-ons (voluntary application, see www.iscc-system.org for further information): • 202-03: SAI Gold • 205-01: GHG emission requirements • 205-02: Consumables • 205-03: Non GMO for food and feed • 205-04: Non GMO for technical markets
2	Yes: The raw material meets 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
	No:The raw material complies with the ISCC Principles 1 – 6 for the cultivation of sustainable biomass
3	Farm Sustainability Assessment (FSA) was developed by the Sustainable Agriculture Initiative (SAI)
	SAI Silver Compliance: ISCC Compliant material can be claimed as "Equivalent to FSA 2.1 Silver"
	SAI Gold Compliance: ISCC Compliant material incl. add-on SAI Gold can be claimed as "Equivalent to FSA 2.1 Gold"
4	FEFAC: European Feed Manufacturers' Federation. ISCC compliant materials can be claimed as "in line with FEFAC soy sourcing solution guidelines 2015"

The issuing Certification Body is responsible for the accuracy of this document Version / Date: 3 (2 adjustments) / <u>30.11.2021</u>





Sustainable materials handled by the certified site

(This annex is only applicable for material handled under the scopes: farm/plantation, point of origin, central office (farm/plantation or point of origin), first gathering point, processing unit (any type) but not for material that is only traded and/or stored)

This annex is only valid in connection with the certificate: ISCC-PLUS-Cert-DE100-09100121 issued on 09.09.2021

Input material	Output material	GHG values ¹	ISCC waste process applied ²	SAI/FSA ³	FEFAC
biodiesel(palm fatty acid distillate (PFAD), used cooking oil (UCO) entirely of veg. origin, palm oil mill effluent (POME) oil, spent bleaching earth, crude tall oil (CTO))	bio-circular ethylene	N/A	Yes		
biodiesel(palm fatty acid distillate (PFAD), used cooking oil (UCO) entirely of veg. origin, palm oil mill effluent (POME) oil, spent bleaching earth, crude tall oil (CTO))	bio-circular propylene	N/A	Yes		
biodiesel(palm fatty acid distillate (PFAD), used cooking oil (UCO) entirely of veg. origin, palm oil mill effluent (POME) oil, spent bleaching earth, crude tall oil (CTO))		N/A	Yes 5055555555555 50555555555555 5055555555	5050 505555 50555555555555555555555555	
biodiesel(palm fatty acid distillate (PFAD), used cooking oil (UCO) entirely of veg. origin, palm oil mill effluent (POME) oil, spent bleaching earth, crude tall oil (CTO))	bio-circular phenol	N/A	Yes san and san an	006344400	CSE SE

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

202-03: SAI Gold
205-01: GHG emission requirements
205-02: Consumables

• 205-03: Non GMO for food and feed · 205-04: Non GMO for technical markets

Yes: The raw material meets the ISCC definition of waste or residue, i.e. it was not intentionally produced and not intentionally modified, 2 or contaminated, or discarded, to meet the definition of waste or residue

No:The raw material complies with the ISCC Principles 1 - 6 for the cultivation of sustainable biomass

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

SAI Silver Compliance: ISCC Compliant material can be claimed as "Equivalent to FSA 2.1 Silver"

SAI Gold Compliance: ISCC Compliant material incl. add-on SAI Gold can be claimed as "Equivalent to FSA 2.1 Gold"

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: 3 (2 adjustments) / 30,11.2021



3



Sustainable materials handled by the certified site

(This annex is only applicable for material handled under the scopes: farm/plantation, point of origin, central office (farm/plantation or point of origin), first gathering point, processing unit (any type) but not for material that is only traded and/or stored)

Input material	Output material	GHG values ¹	ISCC waste process applied ²	SAI/FSA ³	FEFAC
biodiesel(palm fatty acid distillate (PFAD), used cooking oil (UCO) entirely of veg. origin, palm oil mill effluent (POME) oil, spent bleaching earth, crude tall oil (CTO))	bio-circular acetone	N/A	Yes		
circular recycled carbon fuel(mixed waste plastic)	circular PP	N/A	Yes		
circular recycled carbon fuel(mixed waste plastic)	circular PE	N/A	Yes		
circular recycled carbon fuel(mixed waste plastic)	circular ethylene	N/A	Yes		0
circular recycled carbon fuel(mixed waste plastic)	circular propylene	N/A	Yes	SGSU	5
circular recycled carbon fuel(mixed waste plastic)	circular butadiene	N/A	Yes	SG: GSGSG SGSGSGSGSGSG SGSGSGSGSGSGSG SGSGSGSGSGSGSGSG SGSGSGSGSGSGSGSGS SGSGSGSGSGSGSGSGS	
biodiesel(palm fatty acid distillate (PFAD), used cooking oil (UCO) entirely of veg. origin, palm oil mill effluent (POME) oil, spent bleaching earth, crude tall oil (CTO))		N/A	Yes	565856565656565656565656565656565656565	SUSUSO SUSUSO CSSCSSC CSSCSSCS
circular recycled carbon fuel(mixed plastic waste)	circular crude C4	N/A	Yes		
bio-circular crude C4	bio-circular butadiene	N/A	Yes		

This annex is only valid in connection with the certificate: ISCC-PLUS-Cert-DE100-09100121 issued on 09 09 2021

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

 202-03: SAI Gold
 205-01: GHG emission requirements
 205-02: Consumables
 205-03: Non GMO for food and feed
 205-03: Non GMO for food and feed 205-04: Non GMO for technical markets

2 Yes: The raw material meets 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

No:The raw material complies with the ISCC Principles 1 - 6 for the cultivation of sustainable biomass

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

SAI Silver Compliance: ISCC Compliant material can be claimed as "Equivalent to FSA 2.1 Silver"

SAI Gold Compliance: ISCC Compliant material incl. add-on SAI Gold can be claimed as "Equivalent to FSA 2.1 Gold"

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: 3 (2 adjustments) / 30,11.2021



4



Sustainable materials handled by the certified site

(This annex is only applicable for material handled under the scopes: farm/plantation, point of origin, central office (farm/plantation or point of origin), first gathering point, processing unit (any type) but not for material that is only traded and/or stored)

Input material	Output material	GHG values ¹	ISCC waste process applied ²	SAI/FSA ³	FEFAC
circular crude C4	circular butadiene	N/A	Yes		
biopropane(palm fatty acid distillate (PFAD), palm oil mill effluent (POME) oil, spent bleaching earth, used cooking oil (UCO) entirely of veg. origin)	PP 386655555555555555555555555555555555555	N/A	Yes		
biopropane(palm fatty acid distillate (PFAD), palm oil mill effluent (POME) oil, spent bleaching earth, used cooking oil (UCO) entirely of veg. origin)	PE 3650380655555555555555555555555555555555	N/A	Yes		~
biopropane(palm fatty acid distillate (PFAD), palm oil mill effluent (POME) oil, spent bleaching earth, used cooking oil (UCO) entirely of veg. origin)	ethylene 364555555555555555555555555555555555555	N/A	Yes		κ.
biopropane(palm fatty acid distillate (PFAD); palm oil mill effluent (POME) oil, spent bleaching earth, used cooking oil (UCO) entirely of veg. origin)		N/A	Yes Scauses SastsSastsSasts SastsSastsSasts SastsSasts	6556656656656 966565656565656 9665656565	SGSUSSUS SGSUSSUS CGSUSSUSSUSSUSSUSSUSSUSSUSSUSSUSSUSSUSSUS
biopropane(palm fatty acid distillate (PFAD), palm oil mill effluent (POME) oil, spent bleaching earth, used cooking oil (UCO) entirely of veg. origin)		N/A	Yes		

This annex is only valid in connection with the certificate: ISCC DI LIS Cart DE100 00100121 issued an 00 00 2021

202-03: SAI Gold 205-01: GHG emission requirements 205-02: Consumables 205-03: Non GMO for food and feed iy app

205-04: Non GMO for technical markets

Yes: The raw material meets the ISCC definition of waste or residue, i.e. it was not intentionally produced and not intentionally modified, 2 or contaminated, or discarded, to meet the definition of waste or residue

No:The raw material complies with the ISCC Principles 1 - 6 for the cultivation of sustainable biomass 3

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

SAI Silver Compliance: ISCC Compliant material can be claimed as "Equivalent to FSA 2.1 Silver"

SAI Gold Compliance: ISCC Compliant material incl. add-on SAI Gold can be claimed as "Equivalent to FSA 2.1 Gold"

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: 3 (2 adjustments) / 30.11.2021





Sustainable materials handled by the certified site

(This annex is only applicable for material handled under the scopes: farm/plantation, point of origin, central office (farm/plantation or point of origin), first gathering point, processing unit (any type) but not for material that is only traded and/or stored)

This annex is only valid in connection with the certificate: ISCC-PLUS-Cert-DE100-09100121 issued on 09.09.2021

Input material	Output material	GHG values ¹	ISCC waste process applied ²	SAI/FSA ³	FEFAC⁴
biopropane(palm fatty acid distillate (PFAD), palm oil mill effluent (POME) oil, spent bleaching earth, used cooking oil (UCO) entirely of veg. origin)	phenol 448505195555555555555555555555555555555555	N/A	Yes		
biopropane(palm fatty acid distillate (PFAD), palm oil mill effluent (POME) oil, spent bleaching earth, used cooking oil (UCO) entirely of veg. origin)	acetone 3555555555555555555555555555555555555	N/A	Yes		

	ISCC PLUS add-ons (voluntary application, see www.iscc-system.org for further information): + 202-03: SAI Gold + 205-01: GHG emission requirements + 205-02: Consumables
	205-03: Non GMO for food and feed 205-04: Non GMO for technical markets CSSSC SC
2	Yes: The raw material meets 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
	No:The raw material complies with the ISCC Principles 1 – 6 for the cultivation of sustainable biomass
	Farm Sustainability Assessment (FSA) was developed by the Sustainable Agriculture Initiative (SAI)
	SAI Silver Compliance: ISCC Compliant material can be claimed as "Equivalent to FSA 2.1 Silver"
	SAI Gold Compliance: ISCC Compliant material incl. add-on SAI Gold can be claimed as "Equivalent to FSA 2.1 Gold"
	FEFAC: European Feed Manufacturers' Federation. ISCC compliant materials can be claimed as "in line with FEFAC soy sourcing suidelines 2015"

The issuing Certification Body is responsible for the accuracy of this document Version / Date: 3 (2 adjustments) / 30.11.2021

