

ISCC PLUS Certificate

Certificate Number: ISCC-PLUS-Cert-DE100-09100123

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

Borealis AG

Muovintie 19
06850 Kullo
FINLAND



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 28/07/2023 to 27/07/2024

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

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

Emstek, 27/07/2023
Place and date of issue

Stamp, Signature

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

Version / Date: 1 (no adjustments) / 27/07/2023



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Annex 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)

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ISCC-PLUS-Cert-DE100-09100123 issued on 27/07/2023

Input material	Output material	GHG values ¹	ISCC waste process applied ²	SAI/FSA ³	FEFAC ⁴
bionaphtha (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 PP	N/A	Yes		
bionaphtha (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 PE	N/A	Yes		
bionaphtha (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 ethylene	N/A	Yes		

1	ISCC PLUS add-ons (voluntary application, see www.iscc-system.org for further information): <ul style="list-style-type: none"> • 202-04: Food Security Standard • 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) <p>SAI Gold Compliance: ISCC Compliant can be claimed as "SAI FSA 3.0 Gold Level Equivalence"</p>
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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bionaphtha (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 propylene	N/A	Yes		
bionaphtha (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 butadiene	N/A	Yes		
bionaphtha (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 phenol	N/A	Yes		

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circular naphtha(mixed plastic waste, mixed waste plastic)	circular PP	N/A	Yes		
circular naphtha(mixed plastic waste, mixed waste plastic)	circular PE	N/A	Yes		
circular naphtha(mixed plastic waste, mixed waste plastic)	circular ethylene	N/A	Yes		
circular naphtha(mixed plastic waste, mixed waste plastic)	circular propylene	N/A	Yes		
circular naphtha(mixed plastic waste, mixed waste plastic)	circular butadiene	N/A	Yes		
circular naphtha(mixed plastic waste, mixed waste plastic)	circular phenol	N/A	Yes		
circular naphtha(mixed plastic waste, mixed waste plastic)	circular acetone	N/A	Yes		

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biodiesel (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 PP	N/A	Yes		
biodiesel (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 PE	N/A	Yes		
biodiesel (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 ethylene	N/A	Yes		

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biodiesel (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 propylene	N/A	Yes		
biodiesel (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 butadiene	N/A	Yes		
biodiesel (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 phenol	N/A	Yes		

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circular pyrolysis oil (distilled) (mixed plastic waste, mixed waste plastic)	circular PP	N/A	Yes		
circular pyrolysis oil (distilled) (mixed plastic waste, mixed waste plastic)	circular PE	N/A	Yes		
circular pyrolysis oil (distilled) (mixed plastic waste, mixed waste plastic)	circular ethylene	N/A	Yes		
circular pyrolysis oil (distilled) (mixed plastic waste, mixed waste plastic)	circular propylene	N/A	Yes		
circular pyrolysis oil (distilled) (mixed plastic waste, mixed waste plastic)	circular butadiene	N/A	Yes		

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biodiesel (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 crude C4	N/A	Yes		
circular pyrolysis oil (distilled) (mixed plastic waste)	circular crude C4	N/A	Yes		
bio-circular crude C4	bio-circular butadiene	N/A	Yes		
circular crude C4	circular butadiene	N/A	Yes		
biopropane (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 PP	N/A	Yes		

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biopropane (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 ethylene	N/A	Yes		
biopropane (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 propylene	N/A	Yes		

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biopropane (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 phenol	N/A	Yes		
biopropane (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 acetone	N/A	Yes		

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bio-circular benzene(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 acetone	N/A	Yes		
bio-circular benzene(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 phenol	N/A	Yes		
renewable naphtha	renewable ethylene	N/A	No		
renewable naphtha	renewable propylene	N/A	No		
renewable naphtha	renewable PE	N/A	No		
renewable naphtha	renewable PP	N/A	No		

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