



ISCC PLUS Certificate

Certificate Number: ISCC-PLUS-Cert- SE205-00000872

**DNV Business Assurance Sweden AB,
Box 6046, Solna, Sweden**

certifies that

Borregaard AS

Hjalmar Wesselsvei 6, 1701 Sarpsborg, Norway

complies with the requirements of the certification system

ISCC PLUS

(International Sustainability and Carbon Certification)

Place of the audit

(if different from the legal address of the system user as stated above; only applicable for traders and traders with storage):

n.a.

This certificate is valid from 08.05.2024 to 07.05.2025.

The site of the system user is certified as:

Point of Origin

Collecting point

Processing Unit (Cellulose plant, Speciality chemical plant)

The scope of the certificate includes the following chain of custody options:
(not applicable for paper traders)

Mass balance

Stockholm, 07.05.2024

Place and date of issue

Stamp, Signature of issuing party

The issuing Certification Body is responsible for the accuracy of this document.
Version / Date: 1 (no adjustments) / 07.05.2024



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)

This annex is only valid in connection with the certificate:

ISCC-PLUS-Cert- SE205-00000872 issued on 07.05.2024

Input material	Output material	Add-ons (voluntary) ¹⁾	Raw material category ²⁾	SAI FSA ³⁾	FEFAC ⁴⁾
	Brown liquor / spent sulphite liquor	NA	Bio-circular	NA	NA
Forestry processing residues	Dissolving pulp	NA	Bio-circular	NA	NA
Brown liquor / spent sulphite liquor	Lignosulfonate salts (natrium, calcium)	NA	Bio-circular	NA	NA
Brown liquor / spent sulphite liquor	Phenolic aldehyde	NA	Bio-circular	NA	NA
Brown liquor / spent sulphite liquor	Bioethanol	205-1	Bio-circular	NA	NA

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

- 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)
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”