



ISCC PLUS Certificate

Certificate Number: ISCC-PLUS-Cert- SE205-00000492

**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 07.11.2022 to 06.11.2023.

The site of the system user is certified as:

Collecting point

Processing unit (Speciality Cellulose)

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

Mass Balance

Stockholm 02.11.2022

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) / 02.11.2022



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- SE205-00000492 issued on 02.11.2022

| Input material | Output material | Add-ons (voluntary) ¹⁾ | ISCC waste process applied ²⁾ | SAI/ FSA ³⁾ | FEFAC ⁴⁾ |
|------------------------------|--------------------------------|-----------------------------------|--|------------------------|---------------------|
| Forestry processing residues | Forestry processing residues | NA | Yes | NA | NA |
| Forestry processing residues | Bio circular cellulose acetate | NA | Yes | NA | NA |

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 guidelines 2015”