



ISCC PLUS Certificate

Certificate Number: ISCC-PLUS-Cert-SE205-00001150

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

certifies that

KAO Chemicals GmbH

Kupferstrasse 1, Emmerich am Rhein D-46446, Germany

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 13.03.2025 to 12.03.2026.

The site of the system user is certified as:

Processing Unit: Specialty Chemical Plant

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

Mass Balance

Stockholm, 13.03.2025

Place and date of issue

Stamp, Signature of issuing party





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- SE205-00001150 issued on 13.03.2025

Input material	Output material	Add-ons (voluntar y) ¹⁾	Raw material category ²⁾	SAI FSA ³⁾	FEFAC ⁴⁾
Ethylene oxide	Carboxylic acid	NA	Bio Bio-circular Circular	NA	NA
Ethylene oxide	Polyethylene glycol ether carboxylic acids	NA	Bio Bio-circular Circular	NA	NA
Ethylene oxide	SLES	NA	Bio Bio-circular Circular	NA	NA
Sodium hydroxide	Carboxylic acid	NA	Bio Bio-circular Circular	NA	NA
Sodium hydroxide	Polyethylene glycol ether carboxylic acids	NA	Bio Bio-circular Circular	NA	NA
Sodium hydroxide	SLES	NA	Bio Bio-circular Circular	NA	NA
Acetic acid salts (Chloroacetic acid)	Carboxylic acid	NA	Bio Bio-circular Circular	NA	NA
Acetic acid salts (Chloroacetic acid)	Polyethylene glycol ether carboxylic acids	NA	Bio Bio-circular Circular	NA	NA
Acetic acid salts (Chloroacetic acid)	SLES	NA	Bio Bio-circular Circular	NA	NA

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Hydrochloric acid	Carboxylic acid	NA	Bio Bio-circular Circular	NA	NA
Hydrochloric acid	Polyethylene glycol ether carboxylic acids	NA	Bio Bio-circular Circular	NA	NA
Hydrochloric acid	SLES	NA	Bio Bio-circular Circular	NA	NA
Oxygen (from ambient air)	SLES	NA	Bio-Circular	NA	NA

- 1) ISCC PLUS add-ons (voluntary application, see www.iscc-system.org for further information):
 - 202-04: Food Security Standard

- 205-03: Non GMO for food and feed
- 205-01: GHG emission requirements

• 205-04: Non GMO for technical markets

- 205-02: Consumables
- Bio raw materials complies with the ISCC Principles 1 6 for the cultivation and harvesting of sustainable biomass. Biocircular 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"

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