



ISCC PLUS Certificate

Certificate Number: ISCC-PLUS-Cert-SE205-00001488

**DNV Business Assurance Sweden AB,
Box 6046, 17106 Solna, Sweden**

certifies that

KAO Chemicals GmbH
Kupferstrasse 1, Emmerich am Rhein 46446, Northrhine Westphalia, 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, Traders with Storage, and tolling agreements):

n.a.

This certificate is valid from 13.03.2026 to 12.03.2027

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, 11.03.2026

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) / 11.03.2026

Annex to the certificate:

Sustainable/certified 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-SE2025-00001488 issued on 11.03.2026

Input material	Output material	Add-ons (voluntary) ¹⁾	Raw material category ²⁾	SAI FSA ³⁾	FEFAC ⁴⁾
Ethylene oxide	SLES (Sodium lauryl ether sulphate)	NA	Bio / Bio-circular / Circular / Renewable-energy-derived	NA	NA
Sodium hydroxide (NaOH)	SLES (Sodium lauryl ether sulphate)	NA	Bio / Bio-circular / Circular / Renewable-energy-derived	NA	NA
Chloroacetic acid	SLES (Sodium lauryl ether sulphate)	NA	Bio / Bio-circular / Circular	NA	NA
Oxygen (from air)	SLES (Sodium lauryl ether sulphate)	NA	Circular	NA	NA
Ethylene oxide	Carboxylic acid	NA	Bio / Bio-circular / Circular / Renewable-energy-derived	NA	NA
Sodium hydroxide (NaOH)	Carboxylic acid	NA	Bio / Bio-circular / Circular / Renewable-energy-derived	NA	NA
Chloroacetic acid	Carboxylic acid	NA	Bio / Bio-circular / Circular	NA	NA
Hydrochloric acid	Carboxylic acid	NA	Bio / Bio-circular / Circular	NA	NA
Ethylene oxide	Polyethylene glycol ether carboxylic acid (polyethylene glycol methyl ether acetic acid)	NA	Bio / Bio-circular / Circular / Renewable-energy-derived	NA	NA
Sodium hydroxide (NaOH)	Polyethylene glycol ether carboxylic acid (polyethylene glycol methyl ether acetic acid)	NA	Bio / Bio-circular / Circular / Renewable-energy-derived	NA	NA
Chloroacetic acid	Polyethylene glycol ether carboxylic acid (polyethylene glycol methyl ether acetic acid)	NA	Bio / Bio-circular / Circular	NA	NA

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Hydrochloric acid	Polyethylene glycol ether carboxylic acid (polyethylene glycol methyl ether acetic acid)	NA	Bio / Bio-circular / Circular	NA	NA
1) ISCC PLUS add-ons (voluntary application, see www.iscc-system.org for further information): <ul style="list-style-type: none"> • 001: EN 15343 • 202-04: Food Security Standard • 202-07: Low ILUC-risk feedstock • 202-09: EU Deforestation Regulation (EUDR) • 205-01: GHG emission requirements • 205-03: Non GMO for food and feed • 205-04: Non GMO for technical markets 					
2) Bio raw materials comply 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”					
00 04) FEFAC: European Feed Manufacturers’ Federation. ISCC compliant materials can be claimed as “in line with FEFAC soy sourcing guidelines 2015”					

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