



CONTROLUNION



ISCC PLUS Certificate

Certificate Number: ISCC-PLUS-Cert-DE105-90821902

Control Union Certifications Germany GmbH
Bornitzstr. 73-75, D-10365 Berlin, Germany

certifies that

Kuraray Co., Ltd. Okayama Plant
1-2-1, Kaigan-dori, Minami-ku,
JAPAN

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 28.08.2026 to 27.08.2027

The site of the system user is certified as:

Polymerization plant
Specialty chemical plant
Converter
Final Product Refinement

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

Mass balance

Berlin, 26.08.2026

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) / 26.08.2026



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-DE105-90821902 issued on 26.08.2026

Input material	Output material	Add-ons (voluntary) ¹⁾	Raw material category ²⁾	SAI FSA ³⁾	FEFAC ⁴⁾
Ethylene	VAM	N.A.	Bio Bio-circular Circular	N.A.	N.A.
Ethylene	(Poly)vinyl alcohol	N.A.	Bio Bio-circular Circular	N.A.	N.A.
Ethylene	Copolymers (EVOH)	N.A.	Bio Bio-circular Circular	N.A.	N.A.
Ethylene	Foils/Films (EVOH)	N.A.	Bio Bio-circular Circular	N.A.	N.A.
VAM	(Poly)vinyl alcohol	N.A.	Bio Bio-circular Circular	N.A.	N.A.
VAM	Copolymers (EVOH)	N.A.	Bio Bio-circular Circular	N.A.	N.A.
VAM	Foils/Films (EVOH)	N.A.	Bio Bio-circular Circular	N.A.	N.A.

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

- 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)

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	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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