



# Certificate

according to the  
Renewable Energy Directive (RED II)

(Directive (EU) 2018/2001 on the promotion of the use of energy from renewable sources (recast))

**Certificate Number: EU-ISCC-Cert- SE205-00001184**

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

certifies that

**Borregaard AS**  
**Hjalmar Wesselsvei 6, 1701 Sarpsborg, Norway**  
complies with the requirements of the certification system  
**ISCC EU**  
**(International Sustainability and Carbon Certification)**  
and the requirements of the RED II.

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 08.05.2025 to 07.05.2026.**

The site of the system user is certified as:

Point of Origin

Collecting Point

Processing Unit: (Biogas Plant, Ethanol Plant, Speciality Chemical Plant)

Stockholm, 02.05.2025

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) / 02.05.2025



### Annex to the certificate:

#### Sustainable materials handled by the certified site

(This annex is applicable for all scopes except Trader, Trader with storage, Warehouse, Logistic centre, MTBE and ETBE plant)

This annex is only valid in connection with the certificate:

**EU-ISCC-Cert- SE205-00001184 issued on 02.05.2025**

Input material		Output material		GHG option <sup>1)</sup>	ISCC EU waste process applied <sup>2)</sup>	SAI FSA <sup>3)</sup>
Material	Scope*	Material	Scope*			
		Brown liquor/spent sulphite liquor	PoO	2	YES	NA
		Black liquor	PoO	2	YES	NA
Brown liquor/spent sulphite liquor	PoO	Bioethanol	PU	2	YES	NA
Brown liquor/spent sulphite liquor	PoO	Biogas	PU	2	YES	NA
Black liquor/Brown liquor/spent sulphite liquor	PoO	Biomass fuel (solid)	PU	2	YES	NA
*	Please indicate which scope(s) handle the material in case the certificate covers more than one scope. This does not apply for the following scopes: Trader, Trader with storage, Warehouse, Logistic Center, MTBE and ETBE plant					
1)	1: Default value					
	2: Actual value					
	3: NUTS2 value or "NUTS2-equivalent" value. A "NUTS2-equivalent" value is a GHG value for cultivation in a "NUTS2-equivalent" region of a country outside the European Union (values are implemented by the European Commission). Option 3 is only applicable for the level of cultivation, i.e. for first gathering points, farms/plantations, central offices (group of farms or independent smallholders)					
2)	Yes: The raw material meets the definition of waste or (processing) residue according to the RED II					
	No: The raw material complies with the relevant sustainability criteria according to Art. 29 (2)-(7) RED II					
3)	Farm Sustainability Assessment (FSA) was developed by the Sustainable Agriculture Initiative (SAI)					
	SAI Gold Compliance: ISCC Compliant material can be claimed as "SAI FSA 3.0 Gold Level Equivalence"					