

# ISCC PLUS Certificate

Certificate Number: ISCC-PLUS-Cert- IN201-20231243

Cotecna Inspection India Pvt Ltd  
1, Lee Road (3rd Floor), Kolkata – 700020, India

certifies that

**Kangaroo Plastics Middle East LLC**  
Jebel Ali Industrial Area 2, P.O. Box. 50912, Dubai, United Arab Emirates  
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):

Address of the Audit / **n.a.**

**This certificate is valid from 28.12.2023 to 27.12.2024.**

The site of the system user is certified as:

**Final Product Refinement  
Processing Unit**

The scope of the certificate includes the following chain of custody options:

(not applicable for paper traders):

**Mass balance**



**Kolkata, 28.12.2023**

**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) / 28.12.2023

**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 - IN201-20231243 issued on 28.12.2023.**

| Input material  | Output material                                     | Add-ons (voluntary) <sup>1)</sup> | Raw material category <sup>2)</sup> | SAI/ FSA <sup>3)</sup> | FEFAC <sup>4)</sup> |
|---|---|-----------------------------------|-------------------------------------|------------------------|---------------------|
| Polyethylene (PE) (Resins & Films)  | Polyethylene (PE) (Flexible Packing Films and Bags) | No                                | Circular                            | N.A.                   | N.A.                |
| <sup>1)</sup> ISCC PLUS add-ons (voluntary application, see <a href="http://www.iscc-system.org">www.iscc-system.org</a> for further information): <ul style="list-style-type: none"> <li>• 202-04: Food Security Standard</li> <li>• 205-01: GHG emission requirements</li> <li>• 205-02: Consumables</li> <li>• 205-03: Non GMO for food and feed</li> <li>• 205-04: Non GMO for technical markets</li> </ul>   |   |                                   |                                     |                        |                     |
| <sup>2)</sup> Bio raw materials complies 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. |   |                                   |                                     |                        |                     |
| <sup>3)</sup> Farm Sustainability Assessment (FSA) was developed by the Sustainable Agriculture Initiative (SAI)<br>SAI Gold Compliance: ISCC Compliant can be claimed as "SAI FSA 3.0 Gold Level Equivalence"  |   |                                   |                                     |                        |                     |
| <sup>4)</sup> FEFAC: European Feed Manufacturers' Federation. ISCC compliant materials can be claimed as "in line with FEFAC soy sourcing guidelines 2015"  |   |                                   |                                     |                        |                     |

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