

Certificate

according to the Renewable Energy Directive (RED III)

(Directive (EU) 2023/2413 of the European Parliament and of the Council of 18 October 2023
amending Directive (EU) 2018/2001)

Certificate Number: EU-ISCC-Cert-DE100-01718125

SGS Germany GmbH
Europa Allee 12, D-49685 Emstek
certifies that

Pannonia Bio Zrt.

Sas u. 7
7020 Dunaföldvár
HUNGARY



complies with the requirements of the certification system

ISCC EU

(International Sustainability and Carbon Certification)

and the requirements of the RED III.

Place of the audit:
see above

This certificate is valid from 30/09/2025 to 29/09/2026

The site of the system user is certified as:

biogas plant, biogas upgrading plant, collecting point, ethanol plant, first gathering point, point of origin, trader
with storage

Emstek, 30/09/2025
Place and date of issue


SGS Germany GmbH
Stamp, Signature

The issuing Certification Body is responsible for the accuracy of this document.

Version / Date: 1 (no adjustments) / 30/09/2025



This document is issued by the Company subject to its General Conditions of Service (www.sgsgroup.de/agb). Attention is drawn to the limitations of liability, indemnification and jurisdictional issues established therein.

This document is an original. If the document is submitted digitally, it is to be treated as an original within the meaning of UCP 600.

Any holder of this document is advised that information contained hereon reflects the Company's findings at the time of its intervention only and within the limits of client's instructions, if any. The Company's sole responsibility is to its Client and this document does not exonerate parties to a transaction from exercising all their rights and obligations under the transaction documents. Any unauthorized alteration, forgery or falsification of the content or appearance of this document is unlawful and offenders may be prosecuted to the fullest extent of the law.

Annex to the certificate:

Sustainable materials handled by the certified site

(This annex is applicable for all scopes except of Traders, Traders with storage, Warehouses, Logistic centres, MTBE and ETBE plants)

This annex is only valid in connection with the certificate:

EU-ISCC-Cert-DE100-01718125 issued on 30/09/2025

Input material		Output material		GHG option ¹	Criteria of raw material certification ²	Add-ons (voluntary) ³
Material	Scope*	Material	Scope*			
corn / maize	first gathering point	corn / maize	first gathering point	1,3	No	N/A
barley	first gathering point	barley	first gathering point	1	No	N/A
corn / maize	bioethanol plant	bioethanol (corn / maize)	bioethanol plant	2	No	N/A
non-edible cereal residues and waste from grain milling and processing	bioethanol plant	bioethanol (non-edible cereal residues and waste from grain milling and processing)	bioethanol plant	2	Yes	N/A
aflatoxin contaminated corn	bioethanol plant	bioethanol (aflatoxin contaminated corn)	bioethanol plant	2	Yes	N/A
wet corn fiber	biogas plant	biogas (wet corn fiber)	biogas plant	2	Yes	N/A
husks (barley)	biogas plant	biogas (husks (barley))	biogas plant	2	Yes	N/A

	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: NUTS 2 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	A: The raw material meets the definition of waste or (processing) residue according to the RED III
	B: The raw material complies with the relevant sustainability criteria according to Art. 29 (2)-(7) RED III
3	ISCC EU add-ons (voluntary application, see www.iscc-system.org for further information):
	202-04: Food Security Standard
	202-09: EU Deforestation Regulation (EUDR)
	205-03: Non GMO for food and feed
	205-04: Non GMO for technical markets

The issuing Certification Body is responsible for the accuracy of this document
Version / Date: 1 (no adjustments) / 30/09/2025



Annex to the certificate:

Sustainable materials handled by the certified site

(This annex is applicable for all scopes except of Traders, Traders with storage, Warehouses, Logistic centres, MTBE and ETBE plants)

This annex is only valid in connection with the certificate:

EU-ISCC-Cert-DE100-01718125 issued on 30/09/2025

Input material		Output material		GHG option ¹	Criteria of raw material certification ²	Add-ons (voluntary) ³
Material	Scope*	Material	Scope*			
biogas (husks (barley) , wet corn fiber)	biogas upgrading plant	biomethane (biogas (husks (barley) , wet corn fiber))	biogas upgrading plant	2	Yes	N/A
aflatoxin contaminated corn	collecting point	aflatoxin contaminated corn	collecting point	2	Yes	N/A
feed waste	collecting point	feed waste	collecting point	2	Yes	N/A
		aflatoxin contaminated corn	point of origin	2	Yes	N/A
		feed waste	point of origin	2	Yes	N/A
		wet corn fiber	point of origin	2	Yes	N/A
		non-edible cereal residues and waste from grain milling and processing	point of origin	2	Yes	N/A
		husks (barley)	point of origin	2	Yes	N/A

	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: NUTS 2 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	A: The raw material meets the definition of waste or (processing) residue according to the RED III B: The raw material complies with the relevant sustainability criteria according to Art. 29 (2)-(7) RED III
3	ISCC EU add-ons (voluntary application, see www.iscc-system.org for further information): 202-04: Food Security Standard 202-09: EU Deforestation Regulation (EUDR) 205-03: Non GMO for food and feed 205-04: Non GMO for technical markets

The issuing Certification Body is responsible for the accuracy of this document
Version / Date: 1 (no adjustments) / 30/09/2025



Annex to the certificate:

Sustainable materials handled by the certified site

(This annex is applicable for all scopes except of Traders, Traders with storage, Warehouses, Logistic centres, MTBE and ETBE plants)

This annex is only valid in connection with the certificate:

EU-ISCC-Cert-DE100-01718125 issued on 30/09/2025

Input material		Output material		GHG option ¹	Criteria of raw material certification ²	Add-ons (voluntary) ³
Material	Scope*	Material	Scope*			
		waste/residues from processing of alcohol (barley, corn / maize)	point of origin	2	Yes	N/A
		technical corn oil	point of origin	2	Yes	N/A
		waste/residues from processing of vegetable or animal oil (corn / maize)	point of origin	2	Yes	N/A

	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: NUTS 2 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	A: The raw material meets the definition of waste or (processing) residue according to the RED III B: The raw material complies with the relevant sustainability criteria according to Art. 29 (2)-(7) RED III
3	ISCC EU add-ons (voluntary application, see www.iscc-system.org for further information): 202-04: Food Security Standard 202-09: EU Deforestation Regulation (EUDR) 205-03: Non GMO for food and feed 205-04: Non GMO for technical markets

The issuing Certification Body is responsible for the accuracy of this document
Version / Date: 1 (no adjustments) / 30/09/2025

