Certificate

according to the Revised 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-DE100-29367126

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

PANGUANETA S.P.A.

VIA SOLAZZI 6 - 19
46018 SABBIONETA (MANTOVA)
ITALY

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 17.02.2026 to 16.02.2027

The site of the system user is certified as:
first gathering point, point of origin, waste recycling plant

Emstek, 17.02.2026
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) / 17.02.2026

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Annex I to the certificate:

Sustainable materials handeled by the entity

(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-DE100-29367126 issued on 17.02.2026

Input material		Output material		GHG option[1]	Criteria of raw material certifi-cation[2]	Add-ons (volun-tary)[3]
Material	Scope*	Material	Scope*			
agricultural harvesting residues	first gathering point	agricultural harvesting residues	first gathering point	1	A	N/A
wood chips from harvesting (short rotation coppice (poplar))	first gathering point	wood chips from harvesting (short rotation coppice (poplar))	first gathering point	1	B	N/A
forestry processing residues	point of origin	forestry processing residues	point of origin	1	A	N/A
forestry processing residues	waste recycling plant	wood chips	waste recycling plant	1	A	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

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