

Verification Statement

Carbon footprint audit report dated 15.04.2026 for

Südzucker Polska S.A.
Cukrownia Strzelin
ul. Ząbkowicka 53
57-100 Strzelin

For 524 ton batch of sugar produced in the 2025/2026 campaign.

Reviewed according to EN ISO 14067: 2018 Standard.

Partial carbon footprint

PCF per one ton of sugar, including the packaging, manufactured by sugar plant in Strzelin in the „cradle-to-gate” system

„Cukier Królewski”

Test result:

0.000 t of CO₂/t equivalent of beet sugar

Agreed level of assurance: reasonable

Significance level: 6 % of the total of the greenhouse gas emissions

This verification statement is valid exclusively for the scope indicated and combined with the targets and assessment criteria, as well as our conclusions(the following pages).

Certificate registration number:

CF-VS-260415-1-DQS

Certificate issue date:

Warsaw, 20.04.2026



DQS Polska Sp. z o.o.
Renata Gibas - Managing Director

Warsaw, 20.04.2026

Annex No. CF-VS-260415-1-DQS_1

Notes to the verification statement:

Summary of the verification proces

Südzucker Polska S.A. submitted a GHG declaration in o order to provide the product carbon footprint according to the EN ISO 14067 standard. Consequently, Südzucker Polska S.A. set the target and made available the primary data for the 524 ton sugar production batch from the 2025/2026 campaign.

The above mentioned ISO standards require verification by independent auditors prior to publishing. Südzucker Polska S.A. voluntarily assigned to DQS Polska Sp. z o.o. (verification body) an independent (third party) verification of the carbon footprint test report (in its final version dated April 2026) for the 524 ton sugar production batch from the 2025/2026 campaign.

Such verification was performed according to the latest EN ISO 14067 standards, combined with the validation/ verification procedure according to the EN ISO 14064-3 standard.

The verification was based on the scope, targets and criteria agreed with the customer on 15.12.2025.

Online verification in the period on 13-14.04.2026. At this stage detailed verification of calculations was performed, the data sources were confirmed, the environmental impact was analysed and the emissions report prepared by the organization was analysed in detail.

All the verification elements were carried out during the meeting of the verification team with the Südzucker Polska S.A. employees engaged in the project.

The personnel delegated by the verification body got acquainted with the production profile of the Südzucker Polska S.A. plant in Strzelin (sugar production process) and the “Boiler house” operation.

Roles and responsibilities

Determining and reporting the greenhouse gas emissions for their products is sole responsibility of our customer, Südzucker Polska S.A.

Our role and responsibility as a certified verification unit includes independent adequacy verification of the greenhouse gas emissions values submitted by our customer in the Carbon Footprint Report for the 524 ton sugar production batch from the 2025/2026 campaign. Thus, an analysis and audit have been performed according to the requirements of the EN ISO 14067 standard

Data processing standards EN ISO 14067:2018, EN ISO 14040:2009

Annex No. CF-VS-260415-1-DQS_1

System boundaries and functional unit

1 ton of beet sugar is the declared unit. Emissions of CO₂ equivalent per one ton of beet sugar, obtained in the production process of Südzucker Polska S.A, Strzelin sugar plant, ul. Ząbkowicka 53, 57-100 Strzelin, were considered.

Südzucker Polska S.A. analyses emissions generated in sugar production, based on the „cradle-to-gate” method for Strzelin sugar plant. Further life cycle stages, transportation/ customer delivery, use/ disposal of sugar or post-operation emissions, are not taken into consideration.

Sugar production has been divided into three main stages:

- Farming beetroot crops by farmers supplying the raw material to the sugar plant (actual emissions)
- Transportation of production raw materials to the premises of Strzelin sugar plant
- Sugar production by means of energy sources from own production

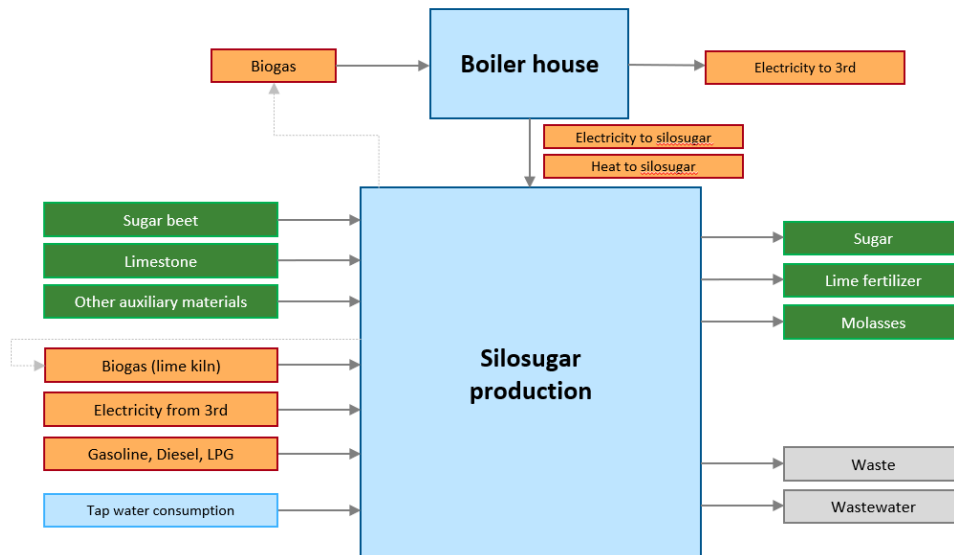
The energy from own production comes from combustion of biogas produced in Strzelin biogas plant based on production wastes.

The energy necessary for the operations, specified in the process as the „Boiler house”, originates from own production, i.e. combustion of biogas produced from production wastes in Strzelin biogas plant. The data analysis referring to this process constitutes a separate study and is not a subject of this verification.

Capital items (including the infrastructure) or emissions related to the plant administration have not been included in this audit. The calculations include the entire product life cycle within the scope analysed.

Greenhouse gases are not captured or stored in Strzelin sugar plant

The following diagram indicates the connections between the processes analysed: the beetroot sugar production and the “Boiler house”.



Significant emissions in the balance

Carbon dioxide (CO₂)

The greenhouse gas specification includes specific greenhouse gases including information on their CO₂ equivalents.

Emissions of other greenhouse gases were not identified as such during the data and emission balance analysis. The greenhouse gas specification indicates emission rates, including their CO₂ equivalents. GWP rates were used for determining the rates according to the data bases ecoinvent V.3.11 and supplier declaration on their product emission rates.

The IPCC 2021 GWP100 implemented in the SimaPro software was used for the LCA model determination.

According to the emissions report presented during the audit the result uncertainty level was established at +/- 10%.

End users of this verification statement

Existing industrial customers and prospect accounts of Südzucker Polska S.A.

Südzucker Polska S.A. made available for verification the Report on the product carbon footprint. This summary reflects the same outcomes as presented to the verification team in the Product Carbon Footprint audit, including more detailed description of the system boundaries and the data tables.

In light of the trade secret of the company the data has not been disclosed in the summary of the audit. Due to the above further details cannot be presented in our statement. In order to obtain further information, please, contact Südzucker Polska S.A

Standard applicable for the verification EN ISO 14064-3:2019

Annex No. CF-VS-260415-1-DQS_1

Verification objectives

The assessment was performed according to the risk based approach, with impartiality of the verification team. Rational auditing procedures were applied in order to obtain reliable and comprehensible outcomes. Within the audit performed by DQS Polska Sp. z o.o., the representatives of Südzucker Polska S.A. provided sufficient evidence and proved their reliability during the audit. This enabled analysis of sufficient data presented in the greenhouse emissions balance, as well reaching conclusions about the accuracy of the statement on the greenhouse gas emissions in the process of beet sugar production (524 ton sugar production batch from the 2025/2026 campaign).

Criteria

The data review was performed according to the following criteria:

Adequacy, completeness, accuracy, transparency and cohesion of the information.

No double counting of the greenhouse gas emissions has been identified during the review.

Energy allocations have been identified during the review.

Absorption of greenhouse gases by means of regenerative agriculture was determined during the review.

The use of was of hydrotreated vegetable oil (HVO) fuel for combustion engines was determined during the review.

The evaluation of the alternatives according to the quantification model applied has been performed following the conservative approach.

Agreed level of assurance reasonable

Note:

We verify at the reasonable – but not ultimate – level if the statement on the greenhouse gas emissions is basically accurate. This includes a review of the processes, data and evidence concerning their accuracy and precision, for the appropriately assumed sample size.

Significance threshold

6 % for the total greenhouse gas emissions volume

Note:

The significance threshold is the reference for our assessment concerning any data gaps, irregularities or nonconformities revealed in the course of our review.

Gaps, omissions or inaccuracies found out in the course of the review resulting in volumes exceeding the thresholds agreed, constitute a “significant deviation: i.e. a nonconformity that needs to be rectified before the verification statement is issued.

Reaching the significance threshold shall not be the basis for determining a nonconformity.

Verification methodology

- Strategic analysis and risk assessment for the declaration on the greenhouse gas emissions
- Planning of the audit programme and procedure
- Interviewing the delegated personnel of Südzucker Polska S.A.
- Interviewing project coordinators from Südzucker A.G.
- Review of the supplementary documentation on the material input
- Review of financial documentation related to supplies, raw materials and utilities flows.
- Review of documentation concerning carbon dioxide accumulation in the soil.
- Review of the emission rate certificates for the fuel and materials used
- Review of documentation confirming the accuracy of the metering devices
- Review of the data and information systems, and the methodology of collecting, aggregating, analysing and verifying data used for determining the greenhouse gas emissions volumes
- Checking the data and evidence used for determining the greenhouse gas emissions at raw material suppliers (farmers)
- Recalculation of the greenhouse gas emissions balance

Annex No. CF-VS-260415-1-DQS_1

Conclusions

Having studied the Product Carbon Footprint audit report of Südzucker Polska S.A. (in its final version dated April 2026) for the product: "Cukier Królewski", we hereby conclude that the greenhouse gas emissions for 524 ton sugar production batch from the 2025/2026 campaign, have been presented, in all the significant aspects, according to the specifications and standards assumed as the reference.

Südzucker Polska S.A. implemented the appropriate data collection/ estimation methods as reflected in the audit report provided for the Product Carbon Footprint, which ensures determination of the greenhouse gas emissions for 524 ton sugar production batch from the 2025/2026 campaign.

Südzucker Polska S.A. applied appropriate soil carbon methods by means of regenerative agriculture.

Südzucker Polska S.A. applied low emission fossil fuel equivalents as combustion engine fuel.

Based on the outcomes of our verification process we can confirm the emission rates reported, the achievement of the level of assurance specified, as well as compliance with the significance thresholds agreed.

The verification statement shall always be interpreted jointly with the statement Südzucker Polska S.A. on the greenhouse gas emissions (in the version effective as of April 2026) as an entire document.

This statement has been issued according to the contract concluded with the customer and within our validation and verification regulations. The entire documentation used for performing the verification and describing the details of the Product Carbon Footprint audit remains the property of Südzucker Polska S.A. and is not subject to third party disclosure by DQS Polska Sp. z o.o.