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-DE100-12408125

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

GILOIL COMPANY LIMITED

Gilgil Road, Off Enterprise Road 15
78011-00507 Nairobi, Industrial Area
KENYA

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 17.12.2025 to 16.12.2026

The site of the system user is certified as:
point of origin, treatment plant for waste/residues, trader with storage, refinery

Emstek, 17.12.2025
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) / 17.12.2025

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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-DE100-12408125 issued on 17.12.2025

Input material		Output material		GHG option[1]	Criteria of raw material certification[2]	Add-ons (voluntary)[3]
Material	Scope*	Material	Scope*			
used cooking oil (UCO) entirely of veg. origin	treatment plant for waste/residues	refined oil (used cooking oil (UCO) entirely of veg. origin)	treatment plant for waste/residues	2	A	N/A
palm oil mill effluent (POME) oil	treatment plant for waste/residues	refined oil (palm oil mill effluent (POME) oil)	treatment plant for waste/residues	2	A	N/A
soapstock acid oil contaminated with sulphur	treatment plant for waste/residues	refined oil (soapstock acid oil contaminated with sulphur)	treatment plant for waste/residues	2	A	N/A
waste/residues from processing of vegetable or animal oil (palm, rapeseed / canola, soybean, sunflower)	treatment plant for waste/residues	refined oil (waste/residues from processing of vegetable or animal oil)	treatment plant for waste/residues	2	A	N/A
rapeseed	refinery	refined oil (rapeseed)	refinery	2	B	N/A
waste/residues from processing of vegetable or animal oil (palm, rapeseed / canola, soybean, sunflower)	point of origin	waste/residues from processing of vegetable or animal oil (palm, rapeseed / canola, soybean, sunflower)	point of origin	2	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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