



CONTROLUNION



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-DE105-90938501

Control Union Certifications Germany GmbH
Bornitzstr. 73-75, D-10365 Berlin, Germany

certifies that

Gokul Agro Resources Ltd.
Meghpar Borichi, Nr. Sharma Resort, Galpadar
Road, Ta. Anjar, Survey No. 76/1, 80, 89, 91, 370110 Anjar, Kutch
INDIA

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

(if different from the legal address of the system user as stated above; only applicable for traders and traders with
storage):

n.a.

This certificate is valid from 30.09.2025 to 29.09.2026.

The site of the system user is certified as:

Biodiesel plant

Berlin, 30.09.2025

Place and date of issue



Stamp, Signature of issuing party

The issuing Certification Body is responsible for the accuracy of this document.
Version 2 / Date: 05.01.2026



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-DE105-90938501 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* | | | |
| Palm oil mill effluent (POME) oil | Biodiesel plant | Biodiesel (Palm oil mill effluent (POME) oil) | Biodiesel plant | 2 | A | N.A. |
| Used cooking oil (UCO) entirely of veg. origin | Biodiesel plant | Biodiesel (Used cooking oil (UCO) entirely of veg. origin) | Biodiesel plant | 1 | A | N.A. |
| Used cooking oil (UCO) entirely of veg. origin | Biodiesel plant | Biodiesel (Used cooking oil (UCO) entirely of veg. origin) | Biodiesel plant | 2 | A | N.A. |
| Soapstock acid oil contaminated with sulphur | Biodiesel plant | Biodiesel (Soapstock acid oil contaminated with sulphur) | Biodiesel plant | 2 | A | N.A. |
| Refined (POME) oil | Biodiesel plant | Biodiesel (Refined (POME) oil) | Biodiesel plant | 2 | A | N.A. |
| | | | | | | |
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| | | | | | | |

* 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: NUTS2 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