

# Certificate

according to the Renewable Energy Directive (RED II)

(Directive (EU) 2018/2001 on the promotion of the use of energy from renewable sources (recast))

**Certificate Number: EU-ISCC-Cert-DE100-05908124**

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

**KI Ghana Ltd.**

Nyohini Road, Plot Number 1  
Industrial Area, Tamale  
GHANA

complies with the requirements of the certification system

**ISCC EU**

**(International Sustainability and Carbon Certification)**

and the requirements of the RED II.

Place of the audit:  
see above



**This certificate is valid from 06/08/2024 to 05/08/2025**

The site of the system user is certified as:  
first gathering point

Emstek, 06/08/2024  
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) / 06/08/2024



This document is issued by the Company subject to its General Conditions of Service ([www.sgsgroup.de/agb](http://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-DE100-05908124 issued on 06/08/2024

Input material		Output material		GHG values <sup>1</sup>	ISCC EU waste process applied <sup>2</sup>	SAI/FSA <sup>3</sup>
Material	Scope *	Material	Scope *			
shea nuts	first gathering point	shea nuts	first gathering point	2	No	

	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	Yes: The raw material meets the definition of waste or (processing) residue according to the RED II
	No: The raw material complies with the relevant sustainability criteria according to Art. 29 (2)-(7) RED II
3	Farm Sustainability Assessment (FSA) was developed by the Sustainable Agriculture Initiative (SAI)
	SAI Gold Compliance: ISCC Compliant material can be claimed as "SAI FSA 3.0 Gold Level Equivalence"

The issuing Certification Body is responsible for the accuracy of this document  
 Version / Date: 1 (no adjustments) / 06/08/2024

