

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-DE100-22479125

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

AAK Nigeria OILS AND FATS LTD

Alomaja along Ijebu road
Ibadan
NIGERIA



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

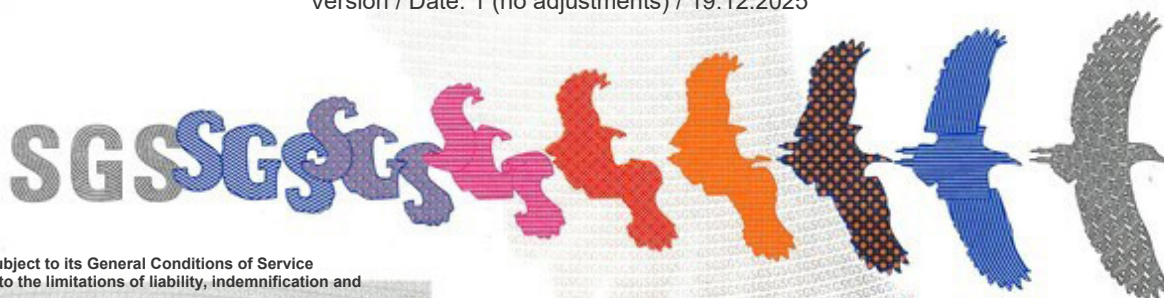
This certificate is valid from 19.12.2025 to 18.12.2026

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

Emstek, 19.12.2025
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) / 19.12.2025



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Annex I to the certificate:

Sustainable materials handled 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-DE100-22479125 issued on 19.12.2025

Input material		Output material		GHG option ¹	Criteria of raw material certification ²	Add-ons (voluntary) ³
Material	Scope*	Material	Scope*			
shea nuts	first gathering point	shea nuts	first gathering point	1,2	No	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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