

Aqaba Manufacturing & Refining Vegetable Oils Co.

Sustainability & Social Responsibility Report

Aqaba
Vegetable
Oils 
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Aqaba Manufacturing and Refining Vegetable Oils Co. Sustainability and Social Responsibility Report

1. Company Overview

Aqaba Manufacturing and Refining Vegetable Oils Co. is a Jordan-based private shareholding business founded in 1992. We produce a variety of superior-quality vegetable oils including soybean oil, corn oil, sunflower oil, canola oil, and palm olein, in addition to vegetable ghee. All Vegetable Oil products are 100% pure and natural, whereas our Vegetable Ghee products are 100% pure; made from natural vegetable oil.

Since the company was founded, it has continued to provide the market with top-quality products that proved to be bestselling for their high quality and distinction. Aqaba Vegetable Oils Co. is dedicated to quality assurance and customer satisfaction. Being pioneers in producing healthy Vegetable Oil and Vegetable Ghee in Jordan, we will continue to live up to our vision of achieving distinction in customer satisfaction and consistency in quality.

A. Company Profile & Strategy

Information	Details
Established	1992
Headquarters	King Abdullah II Ibn Al-Hussien Industrial Estate (AIE), Sahab, Jordan
Employees	80+ (87.2% male, 12.8% female)
Core Products	Vegetable Oils (to include Soybean Oil, Corn Oil, Canola Oil, Sunflower Oil, Palm Olein) and Vegetable Ghee
Markets	Jordan and regional exports
ESG Governance	Sustainability managed by a quality control team
Strategy	Our strategy integrates sustainability into every decision.

Reference:

- GRI 2-1 to 2-5

2. Message from Leadership

At Aqaba Manufacturing and Refining Vegetable Oils Co., sustainability is not just a commitment—it is a way of conducting business that puts the environment, people, and ethical governance at the core of our strategy.

As we renew our Synesgy ESG certificate, we reaffirm our role as a responsible partner in Jordan’s industrial development and our commitment to global sustainability targets.

Reference:

- GRI 2-22

3. Report Overview

This is the “*Sustainability and Social Responsibility Report*” of Aqaba Manufacturing and Refining Vegetable Oils Co., covering the reporting period from January 1, 2024, to December 31, 2024.

The report is prepared in alignment with the following standards and frameworks:

- Global Reporting Initiative (GRI Standards) 2021 Core Option,
- SDG Impact Standards for Enterprises,
- European Sustainability Reporting Standards (ESRS),
- Voluntary Sustainability Reporting Standards for Micro, Small, and Medium Enterprises (VSME),
- Principles and core subjects of ISO 26000: Guidance on Social Responsibility.

This report covers all activities, operations, and sustainability impacts related to Aqaba Manufacturing and Refining Vegetable Oils Co. at our facilities located in the King Abdullah II Ibn Al-Hussien Industrial Estate (AIE).

Unless otherwise stated, the information and data included represent the company’s direct operations only. Environmental and social metrics are either actual data or estimates where noted.

For questions or feedback related to this report, please contact:

Quality Control & Research and Development Department

Email: quality.control@aqabavegoil.com

Tel: +962 402 3966

References:

- GRI 1-22
- ESRS2 BP-1, BP-2, IRO-2
- VSME B1

4. ISO 26000:2010 Self-Declaration

Aqaba Manufacturing and Refining Vegetable Oils Co. (located in King Abdullah II Industrial Estate, Jordan) hereby declares that its policies, operations, and sustainability practices are aligned with the principles and core subjects of ISO 26000:2010 – Guidance on Social Responsibility.



This self-declaration affirms that the company has reviewed and applied ISO 26000 across the following areas:

- Organizational Governance
- Human Rights
- Labor Practices
- The Environment
- Fair Operating Practices
- Consumer Issues
- Community Involvement and Development

This alignment is reflected in the company’s “Sustainability and Social Responsibility Report”, which includes a comprehensive materiality assessment, stakeholder engagement process, and mapped disclosures in accordance with international sustainability standards including GRI, SDG Impact Standards, and ESRS.

This self-declaration is made voluntarily and reflects the company’s ongoing commitment to transparency, accountability, and sustainable development.

5. Materiality Assessment Descriptions

A. Materiality Assessment

In 2024, Aqaba Vegetable Oils conducted a materiality assessment aligned with GRI 3 to identify topics that have the most significant economic, environmental, and social impacts and that influence the decisions of our key stakeholders.

The process involved:

- Internal workshops with management and department heads,
- Review of regulatory requirements and sustainability trends in the food manufacturing sector,
- Input from customer and supplier surveys,
- Mapping of stakeholder concerns (employees, regulators, customers).

B. Material Topics and their Impacts

Topic	Description	Impact Areas
Energy & Emissions Reduction	Reducing energy usage and switching to efficient systems helps lower our carbon footprint and operating costs.	Environment, Operational efficiency
Occupational Health & Safety	Safe working environments prevent injuries and promote employee well-being, which strengthens workforce retention.	Employees, Social stability
Product Quality & Traceability	Maintaining high food safety standards and traceability builds trust, reduces recalls, and ensures regulatory compliance.	Consumers, Reputation, Compliance
Ethical Conduct & Anti-Corruption	Ethical policies and reporting channels enhance stakeholder trust and reduce legal and reputational risks.	Governance, Stakeholder relations
Waste & Water Management	Efficient water use and reduced waste help lower environmental footprint and regulatory risks.	Environment, Cost savings, Compliance

6. Stakeholder Engagement

Key Stakeholders	
Employees	Training programs
Customers	Transparent labeling and food safety
Suppliers	ESG assessment of suppliers based on geographical proximity
Regulators	<u>Compliance with local regulators:</u> - Jordan Drug and Food Administration (JFDA), - Jordan Standards and Metrology Organization (JSMO), - Companies Control Department (CCD), - Jordanian Ministry of Investment (MOIN). <u>Compliance with international certifications:</u> - (mentioned in section 8)
Community	<u>In 2024, we actively supported local community initiatives including:</u> - Donation to Jordan Society for Autism, - Donations to the local community, - Local hiring and outreach initiatives.
Methods of engagement	Surveys, safety meetings, supplier evaluations, and third-party audits

References:

- GRI 2-29, 2-29-a, 3-1, 204-1, 308-1, 413, 414-1
- SDGs 5, 8, 16
- ESRS2 G1-2, S2-1
- VSME B11

7. Certifications & Compliance

At Aqaba Vegetable Oils Co., we are devoted to Food Safety and Quality Management. Thus, we have established a rigorous quality assurance system comprised of stringent policies and procedures designed to guarantee a high standard and safe product that follows the food industry worldwide quality standards. To prove that we asked the world's most renowned and trusted quality audit organizations to award us their accreditation and certifications. Hence, we have achieved four major certifications which reflect the high standards applied at our production facilities.

Standard	Scope	Status
 <p>FSSC 22000 www.sgs.com/foodsafety</p>	<p>FSSC 22000 v6</p>	<p>Food Safety System Certification</p>
	<p>ISO 22000:2018</p>	<p>Food Safety Management System</p>
 <p>JAS Jordanian Accreditation System نظام الاعتماد الأردني Accreditation Unit Test - 103</p>	<p>ISO 17025:2017 (JAS:AU & ILAC)</p>	<p>Lab Competency</p>
	<p>ISO 9001:2015</p>	<p>Quality Management</p>

	HACCP Codex Alimentarius	Hazard Analysis & Critical Control	Certified
	JFDA Trust Certification	National Regulatory Compliance	Certified
	Synesgy ESG Certification	ESG Compliance (GRI, ESRS, SDG)	Certified (Grade C)
	ISO 45001	Occupational Health & Safety	<u>Under implementation</u>
	ISO 26000	Guidance on Social Responsibility	<u>Self-declaration</u>



References:

- VSME B1

8. Sustainability Focus

Aqaba Manufacturing and Refining Vegetable Oils Co. actively supports the following Sustainable Development Goals:

SDG	Goal Title	How We Support It
<p>3 GOOD HEALTH AND WELL-BEING</p> 	Good Health & Well-being	<ul style="list-style-type: none"> - Safe food, - Food Safety System FSSC 22000, ISO 22000, - Hygienic production & training, - ISO 45001 implementation.
<p>5 GENDER EQUALITY</p> 	Gender Equality	<ul style="list-style-type: none"> - Inclusive hiring, - Equal opportunity employment.
<p>6 CLEAN WATER AND SANITATION</p> 	Clean Water & Sanitation	<ul style="list-style-type: none"> - Water-saving techniques - Waste-water management in production.
<p>8 DECENT WORK AND ECONOMIC GROWTH</p> 	Decent Work & Economic Growth	<ul style="list-style-type: none"> - Local job creation, - Safety-first policy, - Training programs, - Employee code of conduct.
<p>9 INDUSTRY, INNOVATION AND INFRASTRUCTURE</p> 	Industry, Innovation & Infrastructure	<ul style="list-style-type: none"> - Advanced lab testing (ISO 17025), - Modern manufacturing and production lines.

<p>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</p> 	<p>Responsible Consumption & Production</p>	<p>- Accurate nutrition labeling.</p>
<p>13 CLIMATE ACTION</p> 	<p>Climate Action</p>	<p>- Process efficiency, - Reduced emissions, - Sustainability targets</p>
<p>16 PEACE, JUSTICE AND STRONG INSTITUTIONS</p> 	<p>Peace, Justice, & Strong Institutions</p>	<p>- Whistleblower, grievance, anti-extortion, and anti-harassment systems and policies.</p>

References:

- SDG Impact Standards for Enterprises

9. Governance & Ethics

A. Board Structure

- Company is governed by board of directors,
- No dual CEO-Chair roles

B. Policies Implemented

All the policies below are implemented and include:

Policy/Measure	System Reference Number
Impartiality Policy	APP FS 06 03
Employee Code of Conduct	APP FS 06 04
Social Compliance Policy	APP FS 06 06
Anti-Harassment Policy	APP FS 06 08
Whistle Blower Policy	APP FS 06 09
Grievance Policy	APP FS 06 10
Data Privacy & Security Policy	APP FS 06 12
Cookie Policy	APP FS 06 13
Anti-Extortion Policy	APP FS 06 14

C. Corruption and Regulatory Fines

- No cases or penalties for litigation arising from violations of environmental, corruption, consumer protection laws, or regulatory fines reported.

D. Tax Transparency

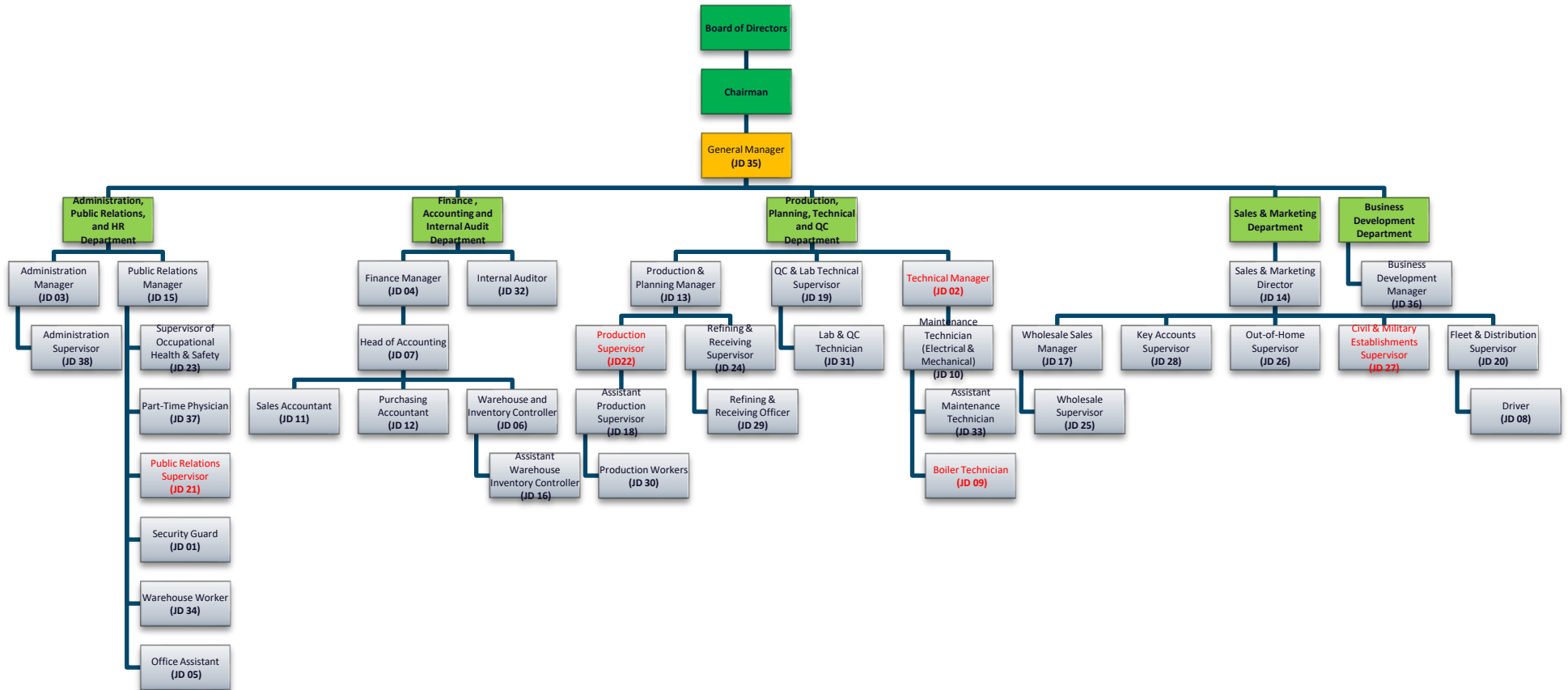
Tax Strategy and Transparency: Aqaba Manufacturing and Refining Vegetable Oils Co. complies fully with all Jordanian taxation laws and transparently reports its tax contributions. Our tax strategy aligns with our broader commitment to ethical governance, reflecting integrity, accountability, and transparency in all financial disclosures.

E. Risks arising from Environmental (E), Social (S), and Governance (G) factors

Initiatives	Energy and emissions reduction, Water conservation and waste minimization, Carbon footprint tracking initiative (starting FY2025)
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Actions Taken	Switched to LED lighting and energy-efficient machinery, Wastewater treatment before discharge, Solar energy system installed (clean energy source)
Quantitative Targets	Solar Energy Generation in 2024: ~ 168,278 kWh, Scope 1 Emissions: ~ 432.16 t CO ₂ eq, Scope 2 Emissions: ~ 141.25 t CO ₂ eq, Scope 2 Emissions: ~ 34.01 t CO ₂ eq.

F. Organization Model



References:

- GRI 2-22, 2-23, 2-26, 207, 418
- ESRS S1-3, ESRS2 MDR-P
- VSME ED N3
- VSME B12
- SDG 16
- ESRS S1-9
 - o [Social Compliance Policy](#) - Equality, diversity, and inclusion (covering discrimination based on gender, race, religion, sex, or sexual orientation)
- ESRS S1-17
 - o [Social Compliance Policy](#) - Respect for human rights (child, forced, or compulsory labor)
- Aqaba Manufacturing and Refining Vegetable Oils Co. Organizational Structure (ORG 1)

10. Social Performance

Social Performance Indicators	
Employment	<p>Over 80 local employees with continuous food safety and hygiene training.</p> <ul style="list-style-type: none"> - Local employment rate: 77.9% - Female employees in management: 25%
Occupational Safety	<ul style="list-style-type: none"> - Zero lost-time incidents in 2024, - Monthly safety inspections and training, - More than 10 work-related accidents occurred over the last 5 years.
Diversity & Inclusion	Equal opportunity hiring policy.
Training	4 hours of average training per employee annually.
Employee Satisfaction	Employee satisfaction is measured with a periodic regular survey
Policies	Grievance, whistleblowing, and anti-harassment policies actively in use.
Violations	No cases of labor violations, discrimination, or forced labor reported in the past 24 months.
ESG Assessment	ESG assessment of suppliers is based on geographical proximity.

References:

- GRI 401–412, 204-1, 308-1, 414-1, 403-9
- SDGs 3, 5, 8, 16
- ESRS S1–S4, G1-2, S1-14
- VSME B9

11. Environmental Performance

A. Environmental Performance

Production Practices	All our vegetable oils and vegetable ghee products are manufactured from 100% plant-based, non-hydrogenated raw materials
Energy Efficiency	Switch to LED lighting and energy-efficient machinery (ongoing)
GHG Emissions (Scope 1, 2, and 3)	Carbon footprint tracking as per Synesgy GHG calculator
Water Use	All wastewater treated before discharge
Waste Management	Implementation of waste minimization practices

B. Environmental Key Performance Indicators (2024)

Indicator	2024 Value	Reference
Total Electricity Consumption	261959 kWh/year	GRI 302-1
Total Solar Energy Generation	168278 kWh/year	GRI 302-1
Water Withdrawal (Process Use)	2,341 m ³ /year	GRI 303-3
Total Heavy Fuel Consumption	~ 35 MT/year	-
Total Fuel Consumption	105,501 Liter/year	-
Scope 1 GHG Emissions	~ 432.16 t CO ₂ eq	GRI 305-1 / SDGs 13, 14, 15 / ESRS E1-6 / VSME B3 / IPCC
Scope 2 GHG Emissions	~ 141.25 t CO ₂ eq	GRI 305-2 / SDGs 13, 14, 15 / ESRS E1-6 / VSME B3 / IEA
Scope 3 GHG Emissions	~ 34.01 t CO ₂ eq	GRI 305-3 / SDGs 13, 14, 15 / ESRS E1-6

References:

- GRI 3, 302, 303, 305,
- ESRS E1, E3-2, SDG 6,
- IPCC Guidelines for National Greenhouse Gas Inventories (2006, 2019 update),
- IEA (International Energy Agency).

12. Innovation, Packaging, Supply Chain, and Resource Efficiency

A. Innovation in Sustainability and Climate Adaptation

We invest in R&D with a clear focus on sustainability. Our efforts include:

- Reducing the impacts of climate change on operations through adaptation measures,
- Improving traceability systems for our products,

While we currently do not disclose environmental impact data to end-consumers, we aim to increase transparency in future product labeling and digital engagement.

References:

- GRI 305-5, 416,
- ESRS E1-1, E1-2,
- VSME B2, C2,
- SDG 9, 13.

B. Primary and Secondary Product Packaging

Our packaging strategy is based on practicality and hygiene, typically using single-material plastic containers. While we currently do not incorporate eco-design or decomposable materials, we are actively exploring suppliers that meet environmental criteria.

- No current decomposable or multi-material sorting packaging,
- No ecodesign or labeling on disposal practices yet,
- Environmental performance of packaging suppliers is not yet a selection criterion.

References:

- VSME C1, C2
- SDG 12

C. Quality and Safety of Products and Processes

We monitor the quality of raw materials through:

- Self-control plans for each batch of incoming materials
- Risk analyses for environmental contamination sources
- Certifications under FSSC and ISO 22000 Food Safety Standards

We also implement strict workplace safety policies, with:

- Guidelines for all employees
- Procedures and controls to minimize interference risks
- Periodic training and audits
- Health and wellness education shared with customers (e.g. healthy cooking videos)

References:

- GRI 416, 403
- ESRS S1-7
- SDG 3, 8
- VSME A1, B7

D. Supply Chain Responsibility

- We integrate sustainability in our procurement practices through:
- Preference for local suppliers and application of circular economy principles
- Annual evaluations of supplier performance
- Participation in programs that support women's labor inclusion in the supply chain
- Engagement in community-support projects for suppliers in developing regions
- Early efforts in circular supply chain practices to reduce waste

References:

- GRI 308, 414
- ESRS G1-1
- SDG 5, 12
- VSME B5, B6

E. Water, Waste, and Energy Efficiency

Our operations incorporate:

- Wastewater treatment and reuse systems,
- Use of cooling and refrigeration systems where necessary,
- Monitoring of pollutants released into water,
- Plans to begin tracking GHG emissions,
- Machinery used in production is modern and energy-efficient (purchased within the last 5 years).

References:

- GRI 302, 303, 305
- ESRS E2-2, E3-2
- SDG 6, 7, 13

13. Future Commitments (2025–2028)

- Begin carbon footprint reporting,
- Increase share of women in leadership roles,
- Develop sustainability-linked KPIs across departments.

References:

- GRI 2-22, 2-23,
- ESRS2 GOV-1,
- VSME ED N1, N5

14. Conclusion

Aqaba Manufacturing and Refining Vegetable Oils Co. is proud to be among Jordan’s most trusted and certified vegetable oil producers. Sustainability is embedded in our daily operations, from sourcing to production and community impact. We remain committed to improving our ESG performance, supporting Jordan’s economic and social development, and expanding our positive environmental footprint.

15. Appendix

A. Reporting Standards Covered

This report has been prepared in accordance with the GRI Standards: Core Option. Material topics have been selected based on stakeholder engagement and internal prioritization using the GRI Reporting Principles.

B. GRI Content Index (Excerpt)

GRI Standard	Disclosure	Stated (✓)
GRI 1	Foundation	✓
GRI 2-1	Organizational Details	✓
GRI 2-2	Entities Included	✓
GRI 2-3	Reporting Period, Frequency, Contact	✓
GRI 2-4	Restatements	N/A
GRI 2-6	Activities, Products, and Services	✓
GRI 2-22	Statement on Sustainability Strategy	✓
GRI 2-23	Policy Commitments	✓
GRI 2-26	Mechanisms for Seeking Advice	✓
GRI 2-29	Stakeholder Engagement	✓
GRI 3-1	Process to Determine Material Topics	✓
GRI 3-2	List of Material Topics	✓
GRI 207	Tax Transparency	✓
GRI 302	Energy Use	✓
GRI 303	Water Use	✓
GRI 305	Emissions	✓
GRI 401	Employment	✓
GRI 403	Occupational Health & Safety	✓
GRI 405	Diversity & Equal Opportunity	✓
GRI 413	Local Communities	✓
GRI 418	Customer Privacy	✓

C. ISO 26000 Mapping Table

Aqaba Vegetable Oils affirms that its policies and operations are aligned with the 7 core subjects and guiding principles of ISO 26000:2010. This self-declaration reflects our internal implementation and commitment to social responsibility.

ISO 26000 Core Subject	Mapped Section in Report	GRI Reference	Notes
Organizational Governance	Governance & Ethics Future Commitments Reporting Standards	GRI 2-22, 2-23, 2-26, 207	Leadership accountability, board separation, anti- extortion, whistleblowing
Human Rights	Social Performance Social Compliance Policy Grievance, Anti-Harassment Policies	GRI 406, 407, 408, 409	Anti-discrimination, child labor, equality, grievance systems
Labor Practices	Social Performance ISO 45001 (under implementation)	GRI 401, 403, 405	Employee safety, diversity, training, local hiring
The Environment	Environmental Performance Sustainability Focus (SDG 6, 13)	GRI 302, 303, 305	Energy, water reuse, emissions, climate targets
Fair Operating Practices	Governance & Ethics Code of Conduct, Anti-Corruption Policy Supplier Evaluation	GRI 205, 308, 414	Anti-corruption, fair procurement, supplier screening
Consumer Issues	Product Quality & Traceability Certifications & Compliance Data Privacy Policy	GRI 416, 417, 418	Product safety, labeling, customer privacy
Community Involvement and Development	Stakeholder Engagement Donations & Local Hiring Initiatives SDG 8, SDG 16 alignment	GRI 413, 204-1	Local community engagement and social impact

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