

PUBLIC SUMMARY REPORT

External Verification of Sustainability Policy Transparency Toolkit (SPOTT) Palm Oil Assessment

Commodities House Investment Ltd (Pacific Inter-Link Group) 2023

Contact

Control Union (Malaysia) Sdn. Bhd.

Port Tech Tower, Level 17 Unit No. 1,2,3,3A, 5, 6,7 Jalan Tiara 3 KU/1, Bandar Baru
Klang 41150 Selangor, Malaysia
malaysia@controlunion.com

Tel: +603-3000 4132

Table of Contents

PART 1: SCOPE OF THE CERTIFICATION ASSESSMENT AUDIT	3
1.1 COMPANY AND CONTACT DETAILS	3
1.2 ASSESSMENT DETAILS	3
1.3 ASSESSMENT TYPE	3
1.4 GENERAL DESCRIPTION OF PACIFIC INTER-LINK GROUP	3
1.5 OPERATIONAL UNITS UNDER SCOPE.....	3
PART 2: VERIFICATION PROCESS	4
2.1 ABOUT THE VERIFICATION BODY	4
2.2 VERIFICATION TEAM	4
<i>2.2.1 Qualifications of the Assessors.....</i>	<i>4</i>
2.3 METHODOLOGY	4
2.3.1 General Overview	4
2.3.2 Sampling.....	5
PART 3 ASSESSMENT FINDINGS	6
3.1 SUMMARY OF THE FINDINGS.....	6
3.2 SIGNING BY THE CLIENT	28
3.3 SIGNING BY THE LEAD ASSESSOR	28
3.4 SIGNING BY THE CERTIFIER	28

PART 1: SCOPE OF THE CERTIFICATION ASSESSMENT AUDIT
1.1 Company and Contact Details

Company Name:	PACIFIC INTER-LINK SDN. BHD
Business Address:	31st Floor Menara Dato Onn, Putra World Trade Center 45, Jalan Tun Ismail, 50480 Kuala Lumpur, Malaysia
Contact Person:	Nagendran Selvanathan
Office Telephone:	+603 4027 1000
E-Mail:	Nagendran.selvanathan@pilgroup.com
Web Site:	www.pilgroup.com

1.2 Assessment Details

Dates Of This verification:	24 th July 2023 – 27 th July 2023 [Z11][EHSBM2][Z13][EHSBM4]
-----------------------------	--

1.3 Assessment Type

Third party verification to assess and validate compliance, performance and/or action taken by Pacific Inter-Link (PIL Group) in relation to its commitment by evaluating the information provided by PIL towards SPOTT concerning the latest SPOTT Palm Oil Indicator Framework 2023 that requires external verification.

1.4 General Description of PIL Group

PIL Group of Companies (PIL) is a global player in the field of Edible Oil and Consumer Goods. Pacific Inter-link was incorporated in 1998 in Kuala Lumpur to promote the export of various commodities and services from Asia to the global markets. Envisioning the potential of Asia as an economic powerhouse, PIL rapidly grew to become one of the leading export houses in Malaysia.

PIL Group is ranked among one of the major palm oil exporters in the world. PIL formed as a palm oil processor and trade which the CPO process at the sister refineries and trading palm oil/refined palm products and its derivatives. PIL has established strong and long-lasting business relationships with some of the largest multinational companies and business associates across different continents. This is supported by the dynamic team spread across more than 15 countries globally. The vision for PIL group also stated on the website is to be a global integrated Vegetable Oil and FMCG company employing sustainable and ethical business practices which is through recognition and certification of various Quality Management Systems through the entire group such as ISO 9001, GMP and Halal certified in various countries

1.5 Operational Units under scope

PIL Group operates processing units of **1 trader, 4 refineries, 1 Oleochemical Plant** based in Indonesia, and Malaysia. Details of the processing operations are as below:

Operations	Facilities	Location	Certification
1. PACIFIC INTERLINK SDN BHD	Trader	Kuala Lumpur, Malaysia	-
2. PT. PACIFIC INDOPALM INDUSTRIES	Refinery	Dumai, Indonesia	RSPO & ISCC EU
3. PT. PACIFIC PALMINDO INDUSTRI	Refinery	North Sumatra, Indonesia	RSPO
4. PACIFIC MEDAN INDUSTRI	Refinery	North Sumatra, Indonesia	RSPO
5. PACIFIC OILS & FATS INDUSTRIES SDN. BHD	Refinery	Kulai, Johor Malaysia	RSPO & ISCC EU
6. OLEOCHEM & SOAP INDUSTRI	Oleochemical	North Sumatra, Indonesia	-

PART 2: VERIFICATION PROCESS

2.1 About the Verification Body

Control Union (CU) is an independent, international assurance and certification body. Founded in 1920 in the Netherlands, CU has office in more than 70 countries. CU offer one-stop-shop solution for sustainability reporting and assurance services. CU has more than 4,000 employees working across the globe.

Control Union Certification (CUC) is a part of Control Union – an international inspection and certification body. CUC performs assessments and certification across many sectors including biomass, biofuels, forestry, agriculture, food & feed, fats & oils, minerals, energy and tourism.

In the field of sustainability reporting, we serve our clients by performing sustainability strategy checks, gap analysis and independent assurance. Control Union is also a registered assurance provider for the AA1000 assurance standard.

Control Union (Malaysia) Sdn Bhd is accredited for RSPO (ASI-ACC-069) for the scope of P&C (Single Site & Group) and SCC worldwide and accredited by the Department of Standard Malaysia (DSM) for ISO 17021, ISO 17065, ISO 17020, ISO 9001, ISO 14001, MTCS - FMC, FSMS and MSPO. When requested, a copy of accredited certificates can be obtained from CUC. Control Union also approved in providing verification for POIG verification indicators.

2.2 Verification Team

Lead verifier	Ebnu Holdoon Shawal
Team member 1	Mohd Fitri Mustafa

2.2.1 Qualifications of the Assessors

Name	Qualifications
Ebnu Holdoon Shawal (Lead Assessor)	Project Manager Sustainability, Control Union Malaysia Sdn Bhd Graduated in Bachelor of Civil Engineering from University Tenaga Nasional, Ebnu serves as Project Manager – Sustainability in Control Union Malaysia’s activities GRI Assurance, Assurance Statement AA1000As, SPOTT Verification, Traceability and other sustainability projects under the department of Control Union Assurance Services. Successfully attended the Global Report Initiative (GRI) Standards Training (C38370) by Tembusu Asia Singapore, Completed Lead Auditor Course for RSPO Principle and Criteria, RSPO Supply Chain, qualified auditor for MSPO Oil Palm Management Criteria and Supply Chain. Prior to joining Control Union, Ebnu has more than 7 years of experience in Palm Oil Industry conducting audit in various countries, managing the programs for Global and Local Palm Oil Sustainability Scheme (RSPO and MSPO), part of the technical working group for MSPO implementations together with Standard Malaysia and various stakeholders.
Mohamad Fitri Mustafa	Fitri obtained a Bachelor of Science Agribusiness, graduated from University Putra Malaysia in 2007. He started his career as research officer with Malaysian Agri Hi Tech Sdn Bhd, before serving as an agronomist at Tradewinds Plantations Berhad and FGV Agricultural Services Sdn Bhd. Accumulating his experience in sustainability when he serve as an auditor with Global Gateway Sdn Bhd since 2018, he has attended and Completed his training for MSPO Lead Auditor Course and ISO 9001:2015 Lead Auditor Course in 2018 and RSPO Lead Auditor Course in the year 2019 and Completed SHO Course in 2022. He obtained general Management, Occupational Safety & Health Management Plantation (Agriculture & Agribusiness) Management Malaysian Sustainable Palm Oil (MSPO).

2.3 Methodology

2.3.1 General Overview

Assurance method included,

- Inquiring and interviewing of management, including senior management at executive and functional levels, and of relevant management responsible for the day-to-day management of sustainability.
- Observing and inspecting management practices, process testing and evidence gathering across the

organization on a sample basis.

- Evaluating documentary evidence and management representations that support adherence to the principles.
- Data source validation.
- Limited testing of detail on a sample basis (e.g., re-performance of calculations).
- Carrying out analytical procedures (e.g., trend analysis).
- Observing and inspecting on a sample basis management practices, process testing and evidence gathering (from source to aggregation).

Custom concerned SPOTT indicators 2023 as per selected by PIL : 105, 110, 112, 114, 128, 131, 149, 152, 157, 161, 170, 182 [Z15][EHSBM6][Z17][EHSBM8] will be subject to comprehensive external verification in order to achieve full scoring marks under SPOTT.

For Data source verification sample of site management, sample from the facilities and the person in charge will be interviewed by the verifier by virtual/physical means whichever applicable.

2.3.2 Sampling

For non-traceability related SPOTT Indicators
 Where sampling is required for the verification assessment, the sampling design was based on a minimum sample of facilities, where $x = (\sqrt{y})$, where y is the number of facilities under each processing scope. The result always to be rounded “up” to the next whole integer.

The total sites listed including 1 Trader, 4 Refineries, and 1 Oleochemical Plant.

Therefore the audit sample will include **1 Trader, 2 Refineries, and 1 Oleochemical Plant.**

Sampled operational units for the evaluation

Trader	Refineries	Oleochemical Plant
PACIFIC INTERLINK SDN BHD	PT. PACIFIC PALMINDO INDUSTRI	OLEOCHEM & SOAP INDUSTRI
	PACIFIC OILS & FATS INDUSTRIES SDN. BHD	

Explanation of the sample selection

Sampling was derived to be representative covering all operational scopes of PIL:

Total of Trader = 1	Sampled = 1
Total of Refineries = 4	Sampled = 2
Total of Oleochemical Plants = 1	Sampled = 1

Traceability related SPOTT Indicators

Verification scope is limited to 1 Trader, 2 refineries and 1 Oleochemical Plant provided for verification which are **Pacific Inter-link Sdn Bhd, PT Pacific Palmindo Industri, Pacific Oils & Fats Industies Sdn Bhd, and Oleochem and Soap Industri.** All sites were evaluated.

PART 3 ASSESSMENT FINDINGS
3.1 Summary of the findings

PIL Group of Companies (PIL) is a global player in the field of Edible Oil and Consumer Goods. Pacific Inter-link was incorporated in 1998 in Kuala Lumpur to promote the export of various commodities and services from Asia to the global markets. Envisioning the potential of Asia as an economic powerhouse, PIL rapidly grew become one of the leading export houses in Malaysia.

The Indicators selected for the verification is towards the PIL Operation which related to SPOTT (105, 110, 112, 114, 128, 131, 149, 152, 157, 161, 170, 182, 191, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307, 308, 309, 310, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 341, 342, 343, 344, 345, 346, 347, 348, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 467, 468, 469, 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695, 696, 697, 698, 699, 700, 701, 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 852, 853, 854, 855, 856, 857, 858, 859, 860, 861, 862, 863, 864, 865, 866, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 895, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 906, 907, 908, 909, 910, 911, 912, 913, 914, 915, 916, 917, 918, 919, 920, 921, 922, 923, 924, 925, 926, 927, 928, 929, 930, 931, 932, 933, 934, 935, 936, 937, 938, 939, 940, 941, 942, 943, 944, 945, 946, 947, 948, 949, 950, 951, 952, 953, 954, 955, 956, 957, 958, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968, 969, 970, 971, 972, 973, 974, 975, 976, 977, 978, 979, 980, 981, 982, 983, 984, 985, 986, 987, 988, 989, 990, 991, 992, 993, 994, 995, 996, 997, 998, 999, 1000)

The traceability data and group level covers 1 Trader, 2 refineries and 1 Oleochemical Plant provided for verification which **Pacific Inter-link Sdn Bhd (Trader) , PT Pacific Palmindo Industri, Pacific Oils & Fats Industries Sdn Bhd (refineries) , and Oleochem and Soap Industri (Oleochemical).**

Summary of indicators evaluated, summary of findings and level of assurance is as in the table below.

Summary of Findings		Scope and Scoring																														
1. Progress towards commitment to reduce GHG emissions intensity (Indicator 105)																																
<p>PIL Group established a Sustainability Palm Oil Sourcing Policy (Incorporation No Deforestation, No Peat & No Exploitation – NDPE), version 02 issued on 01.10.2022. The aim of this policy is to express their commitment to ensure a transparent, traceable, and responsible supply chain by adopting no deforestation, no peatland planting and no exploitation of local communities and workers in our operations.</p> <p>Aware on the increasing carbon emissions may have adversely impacted the environment and climate, PIL Group is committed to reduce their carbon footprint gradually by implementing best management practices and monitoring their emission intensity. The key operation that contributed to GHG emission are refining, fractionation, wastewater treatment, electricity, chemical and fuel consumption. The refineries and oleochemical are committed to reduce GHG emission for both scope 1 and 2 by 2030 from 2022 baseline as follows:</p> <table border="1"> <thead> <tr> <th>Facilities</th> <th>GHG Intensity*</th> <th>Methodology</th> <th>Scope</th> <th>Target %</th> </tr> </thead> <tbody> <tr> <td>Pacoil</td> <td>44.39</td> <td>ISCC</td> <td>Scope 1 & 2</td> <td>5%</td> </tr> <tr> <td>Indopalm</td> <td>31.99</td> <td>ISCC</td> <td>Scope 1 & 2</td> <td>4%</td> </tr> <tr> <td>Palmindo</td> <td>64.20</td> <td>ISO14064</td> <td>Scope 1 & 2</td> <td>5%</td> </tr> <tr> <td>Pamin</td> <td>4.61</td> <td>ISO14064</td> <td>Scope 1 & 2</td> <td>4%</td> </tr> <tr> <td>Oleochem</td> <td>256.30</td> <td>ISO14064</td> <td>Scope 1 & 2</td> <td>5%</td> </tr> </tbody> </table> <p>*kg CO₂ e/MT of CPO processed.</p> <p>PT Pacific Palmindo Industri (Medan) – Refinery</p> <p>PPI had developed Environmental Policy, endorsed by General Manager, Mr. Abdul Muqbil, enforced on 01.09.2021. The policy reflected their commitment to protect the environment as part of their core value and enthusiastically incorporates the environmental protection and sustainability into their business operations through continual efforts.</p>		Facilities	GHG Intensity*	Methodology	Scope	Target %	Pacoil	44.39	ISCC	Scope 1 & 2	5%	Indopalm	31.99	ISCC	Scope 1 & 2	4%	Palmindo	64.20	ISO14064	Scope 1 & 2	5%	Pamin	4.61	ISO14064	Scope 1 & 2	4%	Oleochem	256.30	ISO14064	Scope 1 & 2	5%	<p>Limited, externally verified</p>
Facilities	GHG Intensity*	Methodology	Scope	Target %																												
Pacoil	44.39	ISCC	Scope 1 & 2	5%																												
Indopalm	31.99	ISCC	Scope 1 & 2	4%																												
Palmindo	64.20	ISO14064	Scope 1 & 2	5%																												
Pamin	4.61	ISO14064	Scope 1 & 2	4%																												
Oleochem	256.30	ISO14064	Scope 1 & 2	5%																												

PPI have commenced to monitor their GHG emission intensity from 2022 onwards and calculated based on the ISO 14064 methodology.

The company had completed their emission report for year 2022, made available to the verifier team and reviewed it accordingly. The GHG emission at PPI measures at 64.2 kgCO₂e/Mt of CPO processed in 2022, aim to reduce the GHG emissions by 5% by 2030, achieved through energy efficiency measure, fuel switching and increased use of green energy sources.

PT Oleochem & Soap Industri (Medan) – Oleo Chemicals

OSI developed environmental policy endorsed by General Manager, Mr. Ashish Sharma, enforced on September 2021. The aim of this policy is to show they are highly committed and dedicated to produce world-class quality product by ensuring the safe and healthy place to work, minimizing impact on the environment, continuously working towards pollution prevention, and adhering to environmental best practices preservation.

OSI had are committed to ensure the GHG emission and started to monitor their GHG calculation since 2022 using the methodology from ISO 14064. The company aim to reduce the GHG emission by 5% from a baseline of 256.30 CO₂ e/MT of CPO processed (year 2022 reading).

Pacific Oils & Fats Industries Sdn Bhd (Kulai) – Refinery

Pacoil is certified under ISCC since 2019 and been calculating their GHG emission since then. ISCC report for year 2021 and 2022 were made available to the verifier team for reviewed. The GHG emission for Pacoil records at 44.39 kgCO₂e/Mt of CPO and 43.03 kgCO₂e/Mt of CPO for year 2022 and 2021 respectively. Slight increase was noted in the GHG value in year 2022. According to the Quality Manager, the increase of GHG emission in 2022 is due to the quality of raw material used during the process, which required the site to increase their operation cost and energy consumed.

GHG EMISSION INTENSITY (kg CO ₂ e/MT) - Scope 1 & 2				
Facility	2020	2021	2022	Trend
Palmino	Nil	Nil	64.31	-
Pamin	Nil	Nil	4.613	-
Oleo	Nil	Nil	256.3	-
Indopalm	21.90	23.00	31.99	Increased over the past 3 years
Pacoil	49.39	43.03	44.39	Decreased in 2021 and increased in 2022

Other refineries and Oleochem have GHG emission record for the year 2022 only, however PIL have committed to monitoring the emission and engaged external trainer to provide awareness training from 13-16 March 2023 at Pacific Medan Industri. Due to the increment compare to last year and limited calculation for the GHG intensity not for all unit in the PIL Group, hence the limited assurance will be concluded in the verification

2. Progress towards commitment on water use intensity (Indicator 110)

PIL Group had collected and monitored their water consumption data since 2019. The group, committed to reducing water use intensity by 2030 from the baseline of 2022, collects and monitors data to track their consumption patterns. In 2022, their water consumption for refineries and Oleochem was 3.81 m³/MT of CPO processed compared to 3.88 m³/MT of

Limited, externally verified

CPO processed in 2021, managed to reduce the water use intensity by 0.07 m³/MT of CPO processed.

The target to reduce water use intensity by 2030 from a baseline of 2022 is as follows:

Facilities	Water Intensity 2022*	Target to Reduce in 2030*
Pacoil	0.43	0.03
Palmindo	0.68	0.07
Indopalm	0.30	0.03
Pamin	0.28	0.02
Oleochem	4.31	0.11

PT Pacific Palmindo Industri (Medan) – Refinery

The management team produced Water & Effluent Report 2022, dated on 20.07.2023. The report provides the related information such as management of water & wastewater, water discharged management initiatives and action plan for water resources efficient usage. PPI aim the water consumption to reduce 0.07 m³/MT of CPO processed from the baseline of year 2022 by 2030.

PPI sources water from various supply such as ground water wells (water extracted from underground borewell), surface water bodies (rainwater collection) and municipal water supply (water purchased from the local water utility).

Total water consumption is tabled as below:

Year	2021	2022
Water Consumption	238,380	230,950
Finished Good (MT CPO dry)	312,197	340,473
Water Consumption Intensity (m ³ /ton-dry CPO)	0.76	0.68

Through the years, the trend shows a decrease in water consumption intensity despite the amount for processed finished good is slightly higher in 2022 (340,473 Mt) compared to the previous year (312,197 Mt). This shows that the site had conducted and managed their water usage in an efficient way.

PT Oleochem & Soap Industri (Medan) - Refinery

Water Reduce Plan for Oleochem & Soap Industri was made available to the verifier team. The management aimed to reduce the overall water consumption by 5% by 2030. Sighted the action plan as follow:

- a. Apply daily monitoring record for water usage.
- b. Improve water quality for brine process to avoid loss of out of specs and disposal.
- c. Use buffer tanks for WCs to reduce water pressure and overconsumption.
- d. Frequent cleaning of saponification dryer's cyclones to reduce water of water in cooling towers.
- e. Establish training for operational saponification team to reduce water used for blowing and economize cleaning water.

Water intensity was seen slightly higher in 2022 compared to 2021 despite the output produced is lesser. According to the plant manager, this is due to the output produced was

not meet the specification and thus it need to go through the same process again. This had increased the water consumption and at the same time increased the water consumption intensity.

Total water consumption is tabled as below:

Year	2021	2022
Water Consumption (m ³)	41356	54084
Finished Good (Mt output)	13483.46	12550.90
Water Consumption Intensity (m ³ /Mt-output)	3.07	4.31

Pacific Oils & Fats Industries Sdn Bhd (Kulai) – Oleo Chemicals

Environmental Management Plan – Control Water Usage Through Water Saving Program, issued on 01.01.2021 was made available to the verifier team. The aim of this plan is to reduce 1% of water usage per throughput compared to 2010 consumption by end 2022.

Water intensity for 2022 showed a decrease (0.434 m³/Mt of output) compared to last year (0.532 m³/Mt of output) despite the CPO processed is higher at 468,282.9 Mt compared to year 2021 at 414,694.41 Mt.

Year	2022	2021
Water Consumption (m ³)	203554.6	220715
CPO (Mt)	468282.9	414694.41
Water Consumption Intensity (m ³ /Mt of output)	0.434	0.532

Based on all the samples selected the average for water intensity has been calculated and shown overall increment for the PIL Group, and hence limited assurance are concluded for the indicators.

3. Progress towards commitment on water quality (BOD or COD) (Indicator 112)

PIL Group had collected and monitored their water consumption data since 2019. The group is committed to reduce water use intensity by 2030 from the baseline of 2022. The group is committed to comply with the local laws and regulations and thus conducted necessary action to ensure its compliances. As for sites in Indonesia, there are two set of regulations that required the operator to follow, which are:

- a. “Peraturan Menteri Lingkungan Hidup Republik Indonesia, Nomor 5, Tahun 2014 Tentang Baku Mutu Air Limbah”. Parameters and values for PORE set by the Indonesian Government is as follow:

Temperature	25-40 Degree Celsius
pH	6-9
BOD	75 mg/L
COD	150 mg/L
Oil & Grease	15 mg/L

- b. Regulation set by the KIM Authority. KIM Authority had developed a standard for wastewater discharged called, “Tata Tertib Kawasan Industri Medan”, form no: FM/4.3/01.3/02-01, revision no: 04, issued on 01.07.2013. Under point no 3,

Comprehensive, externally verified

Environmental Impact Control, KIM Authority has set the wastewater discharged into the KIM Authority sewerage system does not exceed the following values:

Temperature	25-40 Degree Celsius
pH	6-9
BOD	600 mg/L
COD	900 mg/L
Oil & Grease	15 mg/L

As for operation site in Malaysia, they are compulsory to comply with regulation set by Department of Environment Malaysia. The parameters and values as per guided below:

Temperature	25-40 Degree Celsius
pH	6-9
BOD	20 - 50 mg/L
COD	200 mg/L
Oil & Grease	10 mg/L

Water quality test result from the 3 sites showed that the parameter analyzed exhibited value as permitted by the local authority. Results of BOD and COD can be seen below.

PT Pacific Palmindo Industri (Medan) – Refinery

Palmindo had engaged external laboratory, UPT Laboratorium Lingkungan Hidup Provinsi Sumatera Utara to conduct the water quality test. Sighted the lab test result as follow:

Month	2022			2021		
	pH	BOD	COD	pH	BOD	COD
January	7.37	120	268	6.99	10.1	25.6
February	7.80	149	322	6.17	13.4	36
March	8.10	9.41	20.7	6.72	95.1	202
April	7.89	1.09	13	6.60	67.6	155
May	7.20	16.9	38	6.54	12.5	30.0
June	7.28	120	263	6.51	16.9	38.6
July	8.25	13.1	28	6.59	83	194
August	7.08	28.9	61.8	7.36	37.8	86
September	6.92	140	299	6.71	18.2	44
October	7.42	112	239	6.80	36.4	86
November	7.66	13.4	28	7.40	21.8	42
December	7.06	172	367	7.22	48.8	108

PT Oleochem & Soap Industri (Medan) – Oleo Chemicals

OSI had engaged external laboratory, UPT Laboratorium Lingkungan Hidup Provinsi Sumatera Utara to conduct the water quality test. Sighted the lab test result as follow:

Month	2022			2021		
	pH	BOD	COD	pH	BOD	COD
January	7.44	42.6	82.7	7.84	36.6	70.26
February	6.54	299	598	6.70	42.8	84.03
March	6.77	22.3	48	7.73	34.2	64.42
April	7.07	12	26	7.81	42.6	83.86
May	6.76	38.5	80.6	7.29	41.7	84.19
June	8.07	41.90	127.66	6.30	148	NIL
July	7.49	62	29.9	6.90	40.8	85.48
August	5.88	41.8	93	6.96	59.8	138
September	7.55	19.1	33	6.91	2.5	5.4
October	5.64	10.8	24	5.78	25.9	48
November	8.73	438	974	6.95	29.9	52
December	NIL	NIL	NIL	7.60	50.6	92.4

Pacific Oils & Fats Industries Sdn Bhd (Kulai) – Refinery

Pacoil had engaged Envilab Sdn Bhd as their external laboratories to conduct water quality test. Sighted the lab test result as follow:

Month	2022			2021		
	pH	BOD	COD	pH	BOD	COD
January	6.9	10	117	7.1	12	174
February	7.1	NIL	45	7.4	8	34
March	7.0	4	69	7.4	6	66
April	7.2	12	158	7.0	6	89
May	6.9	16	170	7.6	4	60
June	7.2	12	146	7.7	3	47
July	7.0	8	69	7.6	3	77
August	6.6	12	183	7.5	3	95
September	7.1	14	184	8.3	2	36
October	7.5	8	63	7.1	3	43
November	7.2	10	99	7.3	4	44
December	7.8	12	74	7.1	10	104

4. Treatment of palm oil refinery effluent (PORE) (Indicator 114)

PT Pacific Palmindo Industri (Medan) – PPI Refinery

There are two set of guidelines and regulation that need to be followed by the PPI to operate the refinery. First one is the Indonesian Government Regulation regarding on the wastewater quality standards, which are, “Peraturan Menteri Lingkungan Hidup Republik Indonesia, Nomor 5, Tahun 2014 Tentang Baku Mutu Air Limbah”. Parameters and values for PORE set by the Indonesian Government is as follow:

Temperature	25-40 Degree Celsius
pH	6-9
BOD	75 mg/L
COD	150 mg/L
Oil & Grease	15 mg/L

Second regulation is set by the Kawasan Industri Medan Authority, (KIM Authority), a government agency that manage industrial area where they provide a space and related facilities for any parties to operate their businesses. Since PT Pacific Palmindo Industri is in

Comprehensive,
externally
verified

KIM Authority area, they are compulsory to follow the regulation set by the KIM Authority. KIM Authority had developed a standard for wastewater discharged called, "Tata Tertib Kawasan Industri Medan", form no: FM/4.3/01.3/02-01, revision no: 04, issued on 01.07.2013. Under point no 3, Environmental Impact Control, KIM Authority has set the wastewater discharged into the KIM Authority sewerage system does not exceed the following values:

Temperature	25-40 Degree Celsius
pH	6-9
BOD	600 mg/L
COD	900 mg/L
Oil & Grease	1 mg/L

To comply with the standard set by the KIM Authority, PPI had conducted internal monitoring to ensure that the PORE release to the KIM Authority sewerage system in within permissible level. Besides, they also engaged with external laboratories (Pemerintah Provinsi Sumatera Utara Dinas Lingkungan Hidup UPT Laboratorium Lingkungan) as part of risk monitoring control.

Sighted the lab test result as follow:

Month	pH	BOD	COD
January	7.37	120	268
February	7.80	149	322
March	8.10	9.41	20.7
April	7.89	1.09	13
May	7.20	16.9	38
June	7.28	120	263
July	8.25	13.1	28
August	7.08	28.9	61.8
September	6.92	140	299
October	7.42	112	239
November	7.66	13.4	28
December	7.06	172	367

PT Oleochem & Soap Industri (Medan) – Oleo Chemicals

Operation Wastewater Treatment Procedure, document no: WI-PDG-012, revision 03, effective date: 22.11.2022, was made available to verifier team. This objective of this procedure to provide guidelines on how to ensure the wastewater are treated accordingly.

The company also required to follow a standard set by KIM Authority for PORE treatment. KIM Authority has set the wastewater discharged into the KIM Authority sewerage system does not exceed the following values:

Temperature	25-40 Degree Celsius
pH	6-9
BOD	600 mg/L
COD	900 mg/L
Oil & Grease	1 mg/L

Wastewater samples were sent to (Pemerintah Provinsi Sumatera Utara Dinas Lingkungan Hidup UPT Laboratorium Lingkungan) as part of risk monitoring control.

Sighted the lab test result as follow:

Month	pH	BOD	COD
January	7.44	42.6	82.7
February	6.54	299	598
March	6.77	22.3	48
April	7.07	12	26
May	6.76	38.5	80.6
June	8.07	41.90	127.66
July	7.49	62	29.9
August	5.88	41.8	93
September	7.55	19.1	33
October	5.64	10.8	24
November	8.73	438	974
December	NIL	NIL	NIL

Pacific Oils & Fats Industries Sdn Bhd (Kulai) – Refinery

Pacific Oils & Fats Industries Sdn Bhd possessed Waste Management Procedure, document no: EMS-SOP-005, revision 02, issued on 09.04.2019. The aim of this SOP is to control generation, handling, storage, and disposal of various type of wastes, to comply with legal requirements and to prevent any adverse impact to the environment. This SOP cover various aspect of environment such as industrial effluent, sewage, recyclable waste, non-recyclable waste, schedule waste and non-schedule waste.

In compliance with Environmental Quality Act (Industrial Effluents) Regulation 2009, Regulation 7, Monitoring of Discharge of Industrial Effluent or Mixed Effluent, (3) The owner or occupier of the premises shall submit the first record of industrial effluent or mixed effluent discharge monitoring data to the Director General within thirty days after the date of coming into operation of these regulations and the subsequent records shall be submitted within thirty days after the end of the calendar month for the report of the previous month.

Below are the parameters and standards set by the Department of Environment as follow:

Temperature	25-40 Degree Celsius
pH	6-9
BOD	20 - 50 mg/L
COD	200 mg/L
Oil & Grease	10 mg/L

Sighted the lab test result as follow:

Month	pH	BOD	COD
January	6.9	10	117
February	7.1	NIL	45
March	7.0	4	69
April	7.2	12	158
May	6.9	16	170
June	7.2	12	146
July	7.0	8	69
August	6.6	12	183
September	7.1	14	184
October	7.5	8	63
November	7.2	10	99
December	7.8	12	74

5. Waste management system in place to avoid negative impacts (<i>Indicator 128</i>)	
<p>PT Pacific Palmindo Industri (Medan) – Refinery</p> <p>The company had developed 3 procedures related to the waste management, which are:</p> <ol style="list-style-type: none"> a. <i>Prosedur Pengelolaan Limbah dan Limbah B3</i>, document no: SEP-PPI-014, revision no: 01, issuance date: 01.06.2016. The objective of this procedure is to provide guidelines in managing waste and schedule waste at PT Pacific Palmindo Industri. b. <i>Penerimaan/Penyimpanan Limbah Bahan Berbahaya dan Beracun B3</i>, SEP-PPI-018, revision: 00, issuance date: 24.05.2022. The objective of this procedure is to provide guidelines for the receipt of hazardous and toxic waste produced from the operation at PPI. c. <i>Pengeluaran Limbah Bahan Berbahaya dan Beracun B3</i>, document no: SEP-PPI-019, revision no: 00, issuance date: 24.05.2022. The objective is to provide guidelines for disposing of hazardous and toxic waste materials produced from the operation at PPI. <p>The management also had identified the waste and source of waste produced at PPI. Sighted as follow:</p> <p>Logbook for waste inventory records was made available to the verifier team. The logbook shows the records of Spent Bleaching Earth, Sludge IPAL, electronic waste & LED, used tonner, used packaging, used oil filter, and used lubricant. The logbook is updated on daily basis and demonstrated the in and out records.</p> <p>PPI also committed to submit waste management report to Balai Lingkungan Hidup, Deli Serdang, BLH Provinsi Sumatera Utara dan KLHK Jakarta on quarterly basis as per required by the Ministry of Environment and Forestry (reference made to the ministry’s website: simple.menhk.go.id).</p> <p>Sighted Laporan Triwulan II (Period April – Juni 2023) where it consists of the information like logbook and weighbridge record for waste produced at PPI for period of April – June 2023.</p> <p>PT Oleochem & Soap Industri (Medan) – Oleo Chemicals</p> <p>The company established a <i>Prosedur Pengeluaran Barang/Scrap</i>, document no: PR-RSM-01, revision 03, effective on 07.03.2017. the purpose of this procedure is to ensure all goods/scrap around the premises company are under control to avoid unnecessary authorization in responsibility of each person.</p> <p>A logbook for waste inventory records for the year 2022 was made available to the verifier team. The logbook shows the records of spent lubricant, spent luminescent, sludge IPAL, toxic concentrate production residues, chemical containers, and residues.</p> <p>The company had engaged PT Sinergi Lestari as their collector and disposal agent. Sighted the Hazardous Waste Manifest dated 10.11.2022.</p> <p>Pacific Oils & Fats Industries Sdn Bhd (Kulai) – Refinery</p> <p>Waste Management Procedure was made available to the verifier team. Document no: EMS-SOP-005, revision no: 02, issued date: 09.04.2019. The objective of this procedure is to control the generation, handling, storage, and disposal of various types of wastes, as to comply with legal requirements and to prevent any adverse impact to the environment. This procedure covered various areas and aspects of the site such as industrial effluent, sewage, recyclable waste, non-recyclable waste, scheduled waste, and non-scheduled waste. List of wastes were documented and listed under Appendix A and Appendix B in the procedure.</p>	<p>Comprehensive, externally verified</p>

<p>PACOIL had engaged with Rengkas Maju Sdn Bhd as the waste collector to transport out the waste from the premises. Consignment notes dated 10.04.2023 was made available to the verifier team. Sighted the waste disposed as follow, SW 409 (empty chemical container – 0.1535 Mt), SW305 (spent lubricant – 0.6800 Mt), SW110 (electronic waste – 0.085 Mt).</p>	
6. Progress on human rights commitment (Indicator 131)	
<p>Pacific Interlink Sdn Bhd -Trader :</p> <p>The company has conducted the Sustainability awareness talk under the module of “Social Sustainability” which being communicated to PIL Personnel for all the departments from 2nd February, 10th February, 16th February, 23th February and 24th February 2023. The awareness training has been conducted phase by phase including the Managing director Office, GM Office, Legal Dept, Fast Moving Consumer Goods Department, HR Department, Account Department, Corporate Finance Department, Documentation Department, Packed Oil Department, Product Development Department, palm Oil Department, Shipping Logistics Department, and IT Department.</p> <p>Sighted the Human Right Training which been communicated to all the personnel including right to have privacy, right to equal treatment before the law, right to work and education, and freedom from torture and other cruel and inhuman treatment. The sustainability to social was based on Universal Declaration of Human Right from articles 1 - 26. Sighted the labor right policy from ILO and local laws being communicated to the staff and employees which cover :</p> <p>ILO</p> <ul style="list-style-type: none"> • Freedom of association, Right to organize and collective bargaining, no forced labor, minimum age, no child labor, equal remuneration, and no discrimination. <p>Local Laws : Malaysia employment Act 1955 Amendment 2022</p> <ul style="list-style-type: none"> • Working Hours, Payment of wages , contracts of services, Maternity Protection, Employment of children and young person, employment of foreign employees , and sexual harassment <p>Sighted the Sustainable Palm Oil Sourcing Policy for year 2022 (version 2) That Apply to entire group of Pacific Inter-Link Sdn Bhd and all operations which cover on Clause 3. Social Responsibility on Human Rights which stated :</p> <p>"PIL Group Supports Universal Declaration of Human Rights (UDHR) to respect and to protect human rights of all workers including permanent, temporary , contract and migrant workers. PIL Will Constantly ensure that our suppliers operation does not complicit in human right abuse"</p> <p>Clause 3.4: Fair Labour - PIL Group is committed to ensure that the right of all workers covered under this policy are according to local and national law and aligned to five fundamental conventions of International Labour Organization . PIL also commit to enter international best practice in place which stated the following principles part of the policy :</p> <ul style="list-style-type: none"> i) Child Labor - shall not knowingly use or promote the use of child labor and shall take appropriate measure to prevent the use of such labor with their operations ii) Forced Labor - Shall not knowingly use or promote the use of forced or bonded labor or human trafficking and shall take appropriate measures to prevent the use of such labor in connection with their operations 	<p>Comprehensive, externally verified</p>

<ul style="list-style-type: none"> iii) No Discrimination : Shall ensure that workers are protected from any form of harassment, abuse and discrimination related to employment that would constitute a violation of their human rights iv) Ethical recruitment - Shall Not Incur an recruitment fees at any stage of the recruitment process, provision of decent work and freedom of resignation from employment. 	<p>Whistle blowing policy: The policy has been communicated and shared with the PIL personnel and staff. The Safeguards on Harassment of victimization, the company recognizes that the decision to report concern can be difficult one to make. The company will not tolerate harassment to victimization and will take action to protect the whistleblower that raises a concern in good faith.</p> <p>Confidentiality: The company will do best to protect the identity of the whistleblower. It must be appreciated that the investigation process may reveal the source of information and statement by the whistleblower will be reevaluated. The vice president from Human Resource department has been interviewed and whistleblower protection in place direct to HR. Channel and communication was through the email committee of each business unit : Director Bulk Palm Oil, PIL Regional Head and Risk, PIL Regional Head HR , PIL Regional Head Legal, and Corporate Finance Controller</p> <p>Sighted also the employee travel survey 2023 related to workplace for tomorrow which relate to objectives of the survey :</p> <ul style="list-style-type: none"> i) Identify the current mode of transportation of employees ii) Understand the best way for employee to come every day to the company iii) Identify the best mode of public transport for employees iv) Identify and decide the best location of the new office. <p>PT Pacific Palmindo Industri (Medan) – Refinery</p> <p>Since Palmindo is part of the Group of Pacific Inter-Link, the sustainability policy implemented using the sustainable palm Oil Sourcing Policy for year 2022 version 2 that is publicly available through the link : https://www.pilgroup.com/suspolicy.html which stated in clause 3 social Sustainability Policy. During the new orientation program and induction program, sighted the evidence of new workers (Ms Aulia Rahman) dated 19th January 2023 which has been brief for the sourcing policy. The workers has signed the code of ethic which include the acknowledgement from the personnel.</p> <p>Sighted from the list of training related to new employee checklist which cover company profile, values and norms, code of conduct , culture , organization structure of company, company regulations, Policy and Procedure(General Explanation of 13 policies including the social sourcing policy , Salary Allowance and benefit, and industrial relation which has been briefed by Human Resource department</p> <p>Sighted the list of new workers has been trained by the HR department related to the Policy Sustainable Sourcing. The list consist of 23 new personnel has been briefed by Human resources since 15th November 2022 until 21st February 2023. The new recruitment consist from Junior loading master, safety officer, driver, Logistic Senior Supervisor, Senior mechanic Utility , production manager, chemist , skilled worker and planning officer. The list has been updated by Ms Syafrina Siregar (Senior HR and GA Manager)</p> <p>Pacific Oils & Fats Industries Sdn Bhd (Kulai) – Refinery</p> <p>Sighted the code of conduct for Pacific Oils and Fats Sdn Bhd (PACOIL) Supplier code of conduct , engagement which stated :</p> <ul style="list-style-type: none"> i) PACOIL Supplier Code of Conduct Provides set of requirement to support PACOIL Goals to purchase raw material and Products that are produced in a
---	---

<p>manner that is environmentally sustainable , socially responsible and economically profitable</p> <p>ii) Scope: Pacoil Suppliers – producers , manufacturing and other required to adopt and commit to PACOIL Sustainable Palm Oil Sourcing Policy which applicable to all refineries and to Support PACOIL achieving a transparent and responsible supply chain. Suppliers need to show their commitment by adhering to accept this PACOIL Supplier Code of Conduct</p> <p>iii) Sighted the Commitment for PACOIL Suppliers which not limited to</p> <ul style="list-style-type: none"> • Compliance with laws, regulations and conventions – Comply with local, national and international laws , convention and regulations, All Duties obligations and undertaking to PACOIL are performed such that no applicable law regulation infringed Meeting the quality and standard required by PACOIL and regulations • Management system – Appropriate management systems in place to secure • Human And Labor Rights – No exploitation of people and local communities with the commitment of respect and support universal declaration of human rights and recognize the rights of all workers including contract temporary and migrant workers • Prohibits use / promote use of child labor and appropriate measure shall be taken to prevent use of such labor. <p>The socialization and training for the code of conduct , conflict of interest and whistle blowing policy at meeting room PACOIL dated 3rd April 2023 by HR department attended by QC MR , Maintenance, Rockline, Safety, and HR General Affairs</p> <p>Sighted the training made to Pacoil Sdn Bhd which include the Staff Awareness Training – Sustainable Palm Oil Sourcing Policy - the policy applicable to all refineries and Code of Conduct dated 24th September 2020 attended by 10 personnel from Logistic, HR department, and QC Department.</p> <p>Oleochem & Soap Industri</p> <p>Sighted the Supplier Code of Conduct which applicable to Oleochem and Soap Industri aiming to reinforce the company objective to promote environmental sustainability, Social responsibility and economical profitability by sourcing raw materials and product ethically.</p> <p>The Scope of the Supplier Code of conduct covering producers, manufacturers, and required to adopt and commit to company RSPO policy to support the company achieving a transparent, traceable and responsible supply chain. The code of conduct explain how the suppliers uphold the principles to work with us.</p> <ul style="list-style-type: none"> • Compliance with laws regulations and convention • Management system • Human and labor rights • No exploitation of people and local community with the commitment of respect and support universal declaration of human right (UDHR) • Prohibit use or promote use of child labor and appropriate measures shall be taken prevent use of such labor • There shall be no discrimination that would that would constitute a violation of their human rights • Providing wages equal or exceeding the legal minimum wage to all workers • Withholding of workers’ wages, identification cards, passport / other personal belongings without their consent • Respect and organize the right of indigenous people and local communities to give withhold their FPIC to operations on lands • Not to incur any recruitment fees at any stage of recruitment process 	
---	--

<p>Sighted t the SOP code of conduct, conflict of interest and whistleblowing policy (QP -HRGA-027, revision 00) dated 27th July 2016 prepared by HRMS and Compensation and benefit manager, reviewed by Head of HR Indonesia and approved and Managing Director.</p> <p>Sighted the purpose code of conduct policy to guide the employees to obey the law externally and internally, act with integrity and honesty , be responsible for their actions</p> <p>Purpose conflict of interest policy to ensure all business decision made free from conflict of interest or commitment.</p> <p>Purpose whistleblowing policy to assist management and employees work together in addressing fraud, abuse and other misconduct in the workplace, all while cultivating a positive work environment</p> <p>Sighted the training and new orientation program list for all new staff to Oleochem and Soap Industry for maintenance supervisor (21st March 2023) , PR Officer (13th July 2020) and production supervisor (9th July 2022) .The training has been conducted on the date of hiring which cover the basic of human rights policy from the company policy covering 13 policies of companies in Sustainable sourcing policy including question and answer applicable. The policy training has been made together including briefing to all new staff.</p> <p>Since the Oleochem and Soap Industri located at the same area, hence the issues raised will be channeled to the same committee for Human Capital Medan Area lead By general manager of each facilities .</p>	
7. Progress on a commitment to respect all workers' rights (Indicator 149)	
<p>Pacific Interlink Sdn Bhd -Trader :</p> <p>Sighted the labor right policy from ILO and local laws being communicated to the staff [ZI11][EHSBM12][ZI13] and employees which cover :</p> <p>ILO : Freedom of association, Right to organize and collective bargaining , no forced labor , minimum age , no child labor , equal remuneration , and no discrimination</p> <p>Local Laws : Malaysia employment Act 1955 Amendment 2022, Working Hours , Payment of wages , contracts of services, Maternity Protection , Employment of children and young person, employment of foreign employees , and sexual harassment</p> <p>The Training records related to the communication on employee social benefit, new laws regulation has been maintained for year 2022- 2023. The training conducted by HR personnel to all staffs in Pacific Inter-Link Kuala Lumpur.</p> <p>PT Pacific Palmindo Industri (Medan) – Refinery</p> <p>Sighted the policies has been communicated for the new hiring employee. The communication including the grievance for the workers channel to cater all the grievances, Human Resource General Affair’s committee head by Ms. Syafrina Siregar as a senior employee section head. The committee has been set up to handle grievances and responsible to the compliant occurred.</p> <p>Pacific Oils & Fats Industries Sdn Bhd (Kulai) – Refinery</p> <p>Sighted the sample of orientation from Pacoil Personnel (HR-F-002-01) dated 1st January 2023 which stated the details of Salary, bank dedicated for Salary , working overtime , Deduction on KWSP, Tax, EPF / SOCSO/ Income Tax, Termination of work, working Hours , Public Holiday , annual leave Unpaid Leave , Compassionate Leave, Sick Leave , maternity leave, medical treatment , medical treatment by the company , absence from work , canteen, prayer room, cleanliness and safety, company standard , Quality Policy and Objective , Environmental Policy , food safety policy . Sighted the grievance procedure has been shared and brief by the HR department, NDPE Policy related to sourcing of material for no deforestation , no peat and no exploitation .Sighted the evidence of employees</p>	<p>Comprehensive, externally verified</p>

<p>declaration dated 3rd July 2023 and the signature of employee for the employees declaration .</p>	
8. Progress on a commitment to eliminate gender related discrimination with regards to employment (<i>Indicator 152</i>)	
<p>Pacific Interlink Sdn Bhd -Trader :</p> <p>Sighted The Policy on 3.4 related to Fair Labour which stated PIL is committed to ensure the rights of all workers covered under this policy are according local and national law which the stated the no discrimination :</p> <p>“Shall ensure that workers are protected from any form of harassment , abuse and discrimination including gender discrimination related to employment that would constitute a violation of their human rights”</p> <p>Sighted the training made on Module no, 2 : social sustainability which has been trained for all the department consist of 44 attendees dated :</p> <p>i) 2nd March 2023, 9th March 2023, 16th March 2023 and 23rd March 2023.</p> <p>Sighted the purpose on the objective of whistleblowing policy to encourage all employees to disclose any wrongdoing that may adversely impact the company , customers, shareholders, employees, or the public at large "whistleblowing" occurs when an employee provide certain types of information usually to employer which had come to attention through work. The disclosure may be about alleged wrongful conduct of the employer or about the conduct of fellow employee, client or any third party. This policy document advocated that and employee can report issues without fear of reprisal.</p> <p>Based on the interview and documentation related to Human rights and non-gender discrimination, the training and briefing has been conducted by the Human Resource Department. The scope of the policy covering all employees and related entities where the company has management control throughout the entire group.</p> <p>Sighted the details on clause 5.2.2 Whistleblowing policy which could potentially lead to the detection of and point of reporting shall be including but not limited to the following :</p> <ul style="list-style-type: none"> • Accounting irregularities • violation of governmental regulations, breach of statutory laws, • harassment , conflict of interest, immoral • illegal and unethical conduct • corruption • a criminal offence, • use of deception to gain an unfair or illegal financial advantages , • falsification destruction of company records • workplace violence , • discrimination • release of proprietary information and abuse of powers and authority for any unauthorized user or personal gain <p>Explanation on harassment for the new law, which has been included in the employment act law. Sighted the training and highlight the local law regulation for Malaysia entitle : “Stop Sexual Harassment in the workplace” with the attendance</p>	<p>Comprehensive, externally verified</p>

PIL Group has updated Employment Act 1955, amendment January 2023 and has communicated to all the department. A summary of the amendment has been briefed to all workers including Pre Amendment, areas of the amendment and post amendment.

Sexual harassment awareness topic : version April 2023, including standards of behavior, type of sexual harassment in workplace, how to prevent sexual harassment and details definition , conduct of sexual nature, disciplinary action and punishment and way to avoid the problems such as :

- Say no politely if you don't like it
- No means no
- And how report direct to HR Manager / GM / COO

Sighted the attendees dated 4th April 2023, 5th April 2023, 11t April and 12 April 2023 for the training and awareness attended by 98 personnel related new amendment on the employment act and sexual harassment if occurred in the company.

PT Pacific Palmindo Industri (Medan) – Refinery

There is no discrimination recorded by the Palmindo operations Policy towards no discrimination was made available. The complainer if any cases happen will direct the grievance channel to the committed or any section head of respective department.

Human Capital for Palmindo has been centralized for Indonesia operations which cover the gender committee as follows :

- i. Head Of HR Corporate ,
- ii. Senior HR and
- iii. GA Manager Medan region,
- iv. Corporate Affairs manager
- v. Senior Government
- vi. Senior industrial and employee relation
- vii. Sr chief security
- viii. Medical doctor
- ix. Senior GA and Service Officer – PAMIN
- x. Sr GA & Service Officer – PAMIN
- xi. SR GA and Service Officer – PALMINDO
- xii. Sr GA and Service Officer – Oleochemical

Pacific Oils & Fats Industries Sdn Bhd (Kulai) – Refinery

Grievances Channel – SOP for the channel to HR Department of PACOIL orientation highlighted

Sighted the SOP Complaint and Grievance (SUS–SOP–002) dated 1st November 2020, Objective of the procedure will provide the guideline on the handling of complaint and grievance from suppliers and stakeholder.

Sighted the scope of the document covering complaint and grievance received from, including but not limited to suppliers, employees and stakeholders such as contractors

Sight the procedures which cover from :

- Complainant and grievance which channel through : Verbal communication, complaint box, email, mail, Telephone , facsimile

<ul style="list-style-type: none"> Grievance Should Include provision of the following – Full name, name organization, job title , address, phone no, fax description of grievance, evidence of support for the grievance. <p>Management receive the complaint and grievance review against Sustainable Palm Oil Sourcing Policy Any complaint and grievance will be resolved in fair and transparent manners</p> <p>Oleochem & Soap Industri</p> <p>Sighted the training had been conducted in Oleo and Soap Industri in 2nd March 2023, 9th March 2023 , 16th March 2023 and 23rd March 2023. The purpose on objective of whistleblowing policy to encourage all employees disclose any wrong doing that may adversely impact the company , customers, shareholders , employees, or the public at large "whistleblowing" occurs when an employee provide certain types of information usually to employer which had come to attention through work. The disclosure may be about alleged wrongful conduct of the employer or about the conduct of fellow employee, client or any third party . this policy document advocated that and employee can report issues without fear or reprisal. This whistleblowing policy is to channel the grievance towards the respected person in the company without fear or reprisal</p>	
9. Progress on commitment to pay a Living Wage (<i>Indicator 157</i>)	
<p>Sighted the sustainable sourcing policy from the website which stated the Wages given are exceeding the legal minimum wage stated by national. Based on the sample verification and evidence sighted, each unit had complied towards the minimum national regulation for each district and country, however the calculation towards the living wage was not available for year 2023</p> <p>PT Pacific Palmindo Industri (Medan) – Refinery</p> <p>Sighted the Decree for Keputusan Gubernur Sumatera Utara referring to No. 188.44/1008/KPTS / 2022 regarding the minimum wage for Kabupaten Deli Serdang Tahun 2023 for North Sumatra Governor. Sighted the decree for the result :</p> <p>“Gubernur Sumatera Utara nomor 188.44/949/KPTS/20222 dated 28th November 2022 which has fixed by Upah Minimum Provinsi Sumatera Utara for year 2022 which is RP 2,710,493.93 per month”. Sighted the minimum wages decree Kabupaten Deli Serdang for year 2023. Upah Minimum which has been defined which is RP 3,400,015.23 per month basis.</p> <p>Sighted the verification from the local regulation under the deed of supervision and employment dated number 560/74/AP/DTK-TR/2-015 from Pemerintah Kabupaten Deli Serdang which cover “Dinas Tenaga Kerja dan Transmigrasi Kabupaten Deli Serdang” which has conducted the inspection on 5th July 2022 and 29th May 2023. There is no issue related to terms of K3 has been inspected to PT Pacific Palmindo Industri located in Pulau Bawean Kawasan Industri II Mabar, Kabupaten Deli Serdang .</p> <p>The sample Pay slip for the workers for month April had been mentioned :</p> <ul style="list-style-type: none"> i) Rustin : Skilled Worker – Level 2, Grand total above basic salary Mentioned (evidence Verified) ii) Jono : Worker , Level 1,Grand total above basic salary Mentioned (evidence Verified) iii) Sopian – Worker – Level 1, Grand total above basic salary Mentioned (evidence Verified) 	<p>Limited, Externally Verified</p>

Pacific Indopalm Industries , Riau

The minimum wage regulation for Riau Provinsi 2023 which stated no. Kpts . 1783/XII/2022 dated 7th December 2022 which stated Kota Dumai RP 3,723,278.98. Sighted the Pay Slip for Pacific Indopalm Industries, Riau

Salary : June 2023 (H-5151022) - Gardener : Basic Salary = Grand total above basic salary Mentioned (evidence Verified)

Salary : June 2023 (H-4210817) – Gardener : Basic Salary = Grand total above basic salary Mentioned (evidence Verified)

Pacific Oil and Fats ,Kulai Johor, Malaysia

Sighted the overall minimum wage from Federal Government Gazette (*Warta Kerajaan Persekutuan*) *Perintah Gaji Minimum 2022* dated 27th April 2022 (P.U (A) 140) which stated the terms :

Kadar gaji Minimum and the rate of wage workers which has been paid based on payment wages according to work, ton weight and so on and others commenced 1st May 2022 which stated the terms below ;

- i) Monthly : RM 1500.00
- ii) Daily : days per week , 6 Days = RM 57.69, 5 Days = RM 69.23 , 4 days = RM 86.54
- iii) Per Hours = RM 7.21

Pacific Oils and Fats Industries Sdn Bhd dated February 2023 which has a sample from earning, deductions and others.

Worker ID : Sample worker no. 1 (Laboratory Assistant – dated 28/02/23 which stated for earning deduction and others)

Sighted the pay slip for February 2023 (28th February 2023), Basic Pay : Grand total above basic salary Mentioned (evidence Verified)

"Sighted pay slip of laboratory assistant for the month of February 2023 (28th February 2023) and March 2023 (31st March 2023). The basic pay grand total is above basic salary."

Sighted the Minimum Payment for the workers sample :

- Sample Worker no.2 , store Assistant – Basic Grand total above basic salary Mentioned (evidence Verified)
- Sample Worker no.3 , Junior Executive Admin – Basic Pay Grand total above basic salary Mentioned (evidence Verified)
- Sample Worker no.4 , General Working – Basic Pay Grand total above basic salary Mentioned (evidence Verified)
- Sample Worker no.5, Tanker Driver – Basic Pay Grand total above basic salary Mentioned (evidence Verified)

Notes: There is no calculation towards living wage for all the 4 refinery, Oleochem and Trader by the company itself.

OLEOCHEM & SOAP INDUSTRI

Evidence of Pay slip for Oleo – Located in Kabupaten Deli Serdang

<p>i) April 2023 : Office Gril – Basic Salary Grand total above basic salary Mentioned (evidence Verified)</p> <p>ii) Skilled Worker TSP (Level 2) production – toilet Soap : Grand total above basic salary Mentioned (evidence Verified)</p> <p>iii) Machine Operator (Toilet Soap Plant) Grand total above basic salary Mentioned (evidence Verified)</p> <p>May 2023 :</p> <p>i) Human Resources – Office Girl – Level 1 : Grand total above basic salary Mentioned (evidence Verified)</p> <p>ii) Production / Toilet Soap – Skilled worker (TSP) Level 2 : Grand total above basic salary Mentioned (evidence Verified)</p> <p>iii) Production / Toilet Soap – Machine Operator TSP – Level 3 : Grand total above basic salary Mentioned (evidence Verified)</p>																					
10. Provision of personal protective equipment and related training (Indicator 161)																					
<p>PT Pacific Palmindo Industri (Medan) – Refinery</p> <p>PT Pacific Palmindo Industri safety team had established Health Identification Risk Analysis and Control. In total, they had developed 35 HIRARC and latest updated was made on 17.05.2023 for TPS B3 Area and Store Doc Section. Verifier team was able to review some of the HIRAC, as follow:</p> <ol style="list-style-type: none"> a. Department: Maintenance, Line/Area: Electrical, HIRAC no: MT-07, revision no: 03, reason for update: HIRAC 2023. b. Department: Fractionation Production, Line/Area: Chiller, HIRAC No: PRO17, revision no: 03, reason for update: HIRAC 2023. (PPE recommended: body harness, gas detector) c. Department: Document Control, Line/Area: TPS B3 Area, HIRAC No: DC001, revision no: 03, reason for update: HIRAC 2023. (PPE recommended: Chemical mask, safety helmet, safety shoes, hand gloves). <p>PPI provides related PPE to their employees for free, according to their job scope and working station. PPE issuance records was made available to the verifier team.</p> <p>Sighted the PPE issued as below:</p> <table border="1" data-bbox="327 1400 1114 1742" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">PPE Issued</th> <th style="text-align: left;">Latest Issuance</th> </tr> </thead> <tbody> <tr> <td>Welder hand glove</td> <td>02.02.2023</td> </tr> <tr> <td>Safety helmet</td> <td>30.05.2022</td> </tr> <tr> <td>Body harness (body suspension)</td> <td>07.08.2022</td> </tr> <tr> <td>Safety goggle</td> <td>02.03.2023</td> </tr> <tr> <td>Rubber boot</td> <td>10.12.2021</td> </tr> <tr> <td>Face shield</td> <td>14.04.2023</td> </tr> <tr> <td>Respirator half mask</td> <td>10.10.2022</td> </tr> <tr> <td>Leather welding apron</td> <td>21.02.2021</td> </tr> <tr> <td>Ear plug</td> <td>17.08.2022</td> </tr> </tbody> </table> <p>Training related to chemical safety and usage was conducted by the management team to employees who dealt with chemical. Sighted the training record, titled Socialization MSDS – Phosphoric Acid & NaOH, conducted on 17.05.2023, and attended by 11 employees.</p>	PPE Issued	Latest Issuance	Welder hand glove	02.02.2023	Safety helmet	30.05.2022	Body harness (body suspension)	07.08.2022	Safety goggle	02.03.2023	Rubber boot	10.12.2021	Face shield	14.04.2023	Respirator half mask	10.10.2022	Leather welding apron	21.02.2021	Ear plug	17.08.2022	<p>Comprehensive, externally verified</p>
PPE Issued	Latest Issuance																				
Welder hand glove	02.02.2023																				
Safety helmet	30.05.2022																				
Body harness (body suspension)	07.08.2022																				
Safety goggle	02.03.2023																				
Rubber boot	10.12.2021																				
Face shield	14.04.2023																				
Respirator half mask	10.10.2022																				
Leather welding apron	21.02.2021																				
Ear plug	17.08.2022																				

PT Oleochem & Soap Industri (Medan) – Oleo Chemicals

The company's safety team had established Health Identification Risk Analysis and Control. In total, they had developed 14 HIRARC and latest updated was made on 18.07.2023. Verifier team was able to review some of the HIRAC, as follow:

- Department: Production, Line/Area: Toilet Soap Plant, HIRAC No: Prod/TSP-001, revision: 08, reason for update: Risk control and assessment review for 2023.
- Department: Sapon 2, Line/Area: Produksi, HIRAC No: Log-001, revision: 07, reason for update: Risk control and assessment review for 2023.
- Department: Production, Line/Area: Glycerin, HIRAC No: Prod/TSP-002, revision: 08, reason for update: Risk control and assessment review for 2023.

OSI provides related PPE to their employees for free, according to their job scope and working station. PPE issuance records was made available to the verifier team. Sighted the PPE issued as below:

PPE Issued	Latest Issuance
Masker Cartridge	13.02.2023
Safety Helmet	19.12.2022
Ear plug	16.01.2023
Safety shoes	19.02.2023
Face shield	15.03.2023
Hand glove	02.03.2023

Annual training program for 2023 was made available to the verifier team. Sighted there are 45 programs are planned to include internal and external training. Chemical related training scheduled as follow:

- a. Refreshment *Sistem Management Kesehatan Keselamatan Kerja*.
- b. Chemical spill safety.

Pacific Oils & Fats Industries Sdn Bhd (Kulai) – Refinery

The company's safety team had established Health Identification Risk Analysis and Control. In total, they had developed 8 HIRARC and the latest updated was made on January 2023. Verifier team was able to review some of the HIRAC, as follow:

- a. Department: FMCG – Working with machine-packaging of cooking oil, assessment date: January – June 2023.
- b. Department: QC Laboratories –sampling and analyzing the samples, assessment date: January – June 2023.
- c. Department: Maintenance & Electrical – maintenance & repairing activity, assessment date: January – June 2023.
- d. Department: Operation – Unloading & loading activities, assessment date: January – June 2023.
- e. Department: Production – process of oil, assessment date: January – June 2023.
- f. Department: Store – transferring stocks, assessment date: January – June 2023.
- g. Department: Tanker Travelling Route – working with machine-packaging of cooking oil, assessment date: January – June 2023.
- h. Department: Weight Bridge – Inspection of sealing to lorry/tanker, assessment date: January – June 2023.

Pacoil provides related PPE to their employees for free, according to their job scope and working station. PPE issuance records were made available to the verifier team.

PPE Issued	Latest Issuance	
Particulate respirator N95	04.01.2021	
Safety shoes	09.06.2023	
Portable eyewash	01.04.2021	
<p>Training regarding handling chemicals at workstation is conducted on regular basis. The latest training was conducted on 04.01.2023. The training is entitled, Chemical Hazard Management & Spillage Control Workshop. Attended by 9 people in charge from the respective department.</p>		
11. Number or percentage of suppliers assessed and/or engaged on compliance with company's policy and/or legal requirements (Indicator 170)		
<p>Pacific Interlink Sdn Bhd -Trader :</p> <p>Sighted the number of supplier form the traders, total number of 841 suppliers on TTM Data which has been 100% verified and traceable to the traders published data for the period of 2nd half 2022 and can be seen publicly through the website: https://www.pilgroup.com/supplychain.html.</p> <p>The data published includes the mill name, geo-coordinate (latitude and longitude) and UML ID for the mill. Sighted the template used for engaging the suppliers (traceability declaration document) for the period of 2nd Half of 2022 which stated the parent company, refinery name, refinery address on Section 1. Section 2 will cover the Non-Mill Sources / indirect sources including type of suppliers, traders' bulkers or refiners. Section 3 will cover the mill sources in which mills supplying CPO to the refinery.</p> <p>Sighted the total 35 parents company being assessed and engaged by PIL in which the published on the website. Sighted the status of NDPE Policy that has shown details of availability of NDPE for the suppliers. Since PIL is trading company, once the supplier details arrived, hence the assessment check related to NDPE Policy and NDPE IRF has been made by the sustainability team of PIL which has been listed in Master List 2H 2022 purchase summary 2022</p> <p>Overall Indonesia and Malaysia As of December 2022, 365 suppliers (95% signed the Code of Conduct) and 163 suppliers attended PIL supplier engagement workshop and become familiar with NDPE obligations which are required to adopt and commit to the NDPE Commitment. The News supplier also been engaged separately to ensure they are able to understand and comply with the NDPE requirements. The time-bound commitment has been set up to ensure all the suppliers are NDPE compliant by 2030. The company targeted to achieve 50% traceability within 1 year in commercial relationship with PIL Group and to cooperate resolving any legit grievance pertaining to NDPE compliance within 12 months period.</p> <p>PT Pacific Palmindo Industri (Medan) – Refinery</p> <p>Sighted the Sustainable Palm Oil Sourcing Policy Webinar has been shared with the suppliers dated 15th December 2022 which stated the scope focusing on Scope Sustainable Palm Oil Sourcing Policy for the third party policy, Commitment Policy Pacific Group, (No Planting, Zero Burning, Biodiversity Protection) Tan</p> <p>Sighted the supplier monitoring using MapHubs portal, external report / NGO receive from grievance panel.</p> <p>Sighted collaboration between MapHubs Incorporated and PIL Group to monitor supplying mills on compliance towards No Deforestation and No Peat clearance. This platform provides</p>		<p>Comprehensive, externally verified</p>

<p>information on deforestation and peat clearance cases along with date of incident, geo coordinates, and KML image. Sighted the MapHub Program Collaboration with Pacific Interlink to monitor the supplier to the mills.</p> <p>Pacific Oils & Fats Industries Sdn Bhd (Kulai) – Refinery</p> <p>Sighted the PACOIL supplier code of conduct that has been signed by United Malacca Berhad dated 23rd April 2021 by Ms. Vergisri Selvamant, Sustainability and EHS manager which quoted “the company as a supplier to Pacific Oils and Fats Sdn Bhd” agrees to comply with their Responsible Palm Oil Policy and this Supplier code of conduct</p> <p>Sighted the virtual meeting through Microsoft Team regarding the supplier assessment for PACOIL attended by Pacific Oils and Fats Industries Sdn Bhd dated 13th January 2021 personnel, QA Manager, Sustainability Manager and the suppliers attendees are :</p> <ul style="list-style-type: none"> i) United Malacca Berhad - 6 personnel ii) Kenangan Sanubari Sdn Bhd - 1 Personnel iii) Dupont – 1 Personnel <p>Dated 29th September 2020 (2.30-3.30 pm) Pacoil Boardroom , through Microsoft Team</p> <ul style="list-style-type: none"> i) PACOIL - 3 Personnel ii) Mahamurni Plantations (Kulim M Berhad) iii) Bell Palm Industries , bell Palm Resoirces, Bell Sri Lingbang, Syarikat Perusahaan Kelapa Sawit, iv) Victory Enghoe v) Allied PT resources vi) Tabung Haji Plantation Berhad vii) Ladang Rakyat Terengganu viii) Achi Jaya Plantations <p>The details training including the presentation on the responsible Palm Oil Policy (RSPOP_ with the suppliers and explained to them the main requirement under the policy. The traceability, legality, NDPE commitment, land use smallholder inclusion are the main focus of the policy. The legality aspect, the criteria emphasized would be environmental laws, industrial standards and applicable laws to be adopted.</p> <p>Sighted the Tools for Transformation (T4T) Findings for Pacific Interlink Pacoil conducted by Earthworm which been conducted on 8th April 2021 related to traceability to suppliers and the engagement conducted. Based on the system, the tools covering on Supply chain , policy ,environment , social, (2,3,4). Sighted the planning for the Code of conduct while will be conducted on November 15 for year 2023 for PACOIL Kulai</p>	
12. Progress on commitment to ethical conduct and prohibition of corruption (Indicator 182)	
<p>The commitment towards ethical conduct and prohibition of corruption has been made available at PIL as a Trading company. The Whistleblowing committee has been formed by the Company which stated the purpose of addressing all whistle-blower concerns. Ethics and compliance committee would be formed with following member should be reporting to MD and GM. The committee involved represented by :</p> <ul style="list-style-type: none"> i) Director Bulk Palm Oil ii) PIL Regional Head , Risk and BPO iii) PIL Regional Head , HR iv) PIL Regional Head 	<p>Comprehensive, externally verified</p>

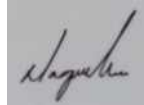
<p>v) Corporate Finance Controller</p> <p>Sighted the ethics and compliance committee shall be responsible to reviewing allegations involving accounting irregularities, fraud, corruption embezzlement, regulatory breaches allegations involving discrimination harassment, workplace violence, instances of non-compliance etc. Whistleblower may approach any of the committee members to report any wrongdoing in the company which include the prohibition of corruption. Sighted the details on the procedure on how the complainer can convey through channel:</p> <p>Clause 5.3.4: Upon Receiving the escalation complaint, the committee member receiving the escalation shall invite all available committee members for a meeting to discuss further of the escalation. Such meeting will take place within 5 working days.</p> <p>Clause 5.3.5 : the committee will determine the further course of action including assigning specific individual or team further investigation and evidence gathering as defined in clause 16</p> <p>Sighted the sustainability awareness talk on prohibition of corruption which was concluded in module 2: Social Sustainability conducted in Month of February. As for Pacoil, Palmirino and Oleochem and Soap Industri, the training related to corruption are combine together during the new orientation program for the workers under clause policy and procedures which covering 13 policies of the company including the element of corruption. Sighted the Code of Conduct which had mentioned “clause on bribery and corruption which employees are prohibited to take money, gifts, hospitality and entertainment from any supplier, customer, colleagues, or any other party related with work. Money, gifts, hospitality and entertainment that received by the employee shall categorize with bribery”.</p> <p>Sighted in Pacoil Training for the orientation program which cover the prohibition of corruption in declaration “we have to adhere to all applicable laws, environmental laws, regulation, industries standards, ethical conduct, prohibition of corruption and all applicable laws in our supply chain”. This training will be compulsory for the new workers and for existing workers, it will be a refresher related to the code of conduct of PIL Group.</p>	
---	--

3.2 Signing by the Client

I the undersigned, being the most senior relevant management representative of the operation seeking or holding certification, agree with the contents and audit findings as presented in this document.


I also confirm:

- Acceptance of liability in execution of the instructions given.
- That this company was made aware that the findings of the audit team are tentative; pending review and decision making by the duly designated representatives of Control Union Certifications.
- That during the closing meeting all agenda items was covered by the Lead Verifier.

Acknowledged by:		 Signature
Name:	Nagendran Selvanathan	
Position:	Assistant Manager Sustainability	
Date:	18 August 2023	


3.3 Signing by the Lead Assessor

I the undersigned, being the Lead verifier, confirm that this report is an accurate record of the findings and of the closing meeting. I further confirm that the summary of the findings as presented in this report are a true representation of the actual findings of the audit team.

Acknowledged by:		 Signature
Name:	Ebnun Holdoon Shawal	
Position:	Lead Assessor	
Date:	09 th August 2023	

3.4 Signing by the Certifier

I the undersigned, being the Certifier, confirm that the information and conclusions included in this report have been prepared in good faith and that the certification decision has been based upon this information.

Acknowledged by:		 Signature
Name:	Zulkarnain Ishak	
Position:	Certifier	
Date:	18 th August 2023	