

VERIFICATION STATEMENT

As an independent third-party

Control Union (Malaysia) Sdn. Bhd.

Port Tech Tower Level 17, Unit No: 1-7,
Jalan Tiara 3, KU/1, Bandar Baru Klang,
41150 Klang
Selangor Darul Ehsan
MALAYSIA

confirms to have verified the

Traceability to Mill (January – December 2023)

as published by

SD GUTHRIE INTERNATIONAL

Main Block, Level 7, Plantation Tower No.2,
Jalan PJU 1A/7 Ara Damansara,
47301 Petaling Jaya, Selangor,
Malaysia

A description of the methodology applied for the verification process is provided below.

Attestation information

Verification statement no CUSDGI-TTM-2023
Validity starts 11-07-2024

Declared by:

On behalf of the Managing Director



AIDA LYDIA ANAK ANGKAU

Control Union (Malaysia) Sdn. Bhd.

Facilities included in the scope of this evaluation:

SD Guthrie International has achieved **95.7% Traceability to Mill (TTM)** in 2023 based on percentage volume of all product (Crude Palm Oil (CPO), Crude Palm Kernel Oil (CPKO) and Palm Kernel (PK) and Refined Palm) supplied to each of its refinery, biodiesel and palm kernel crusher (“KCP”) :

No.	Facility name	Company name
1	SD Guthrie International Langat Refinery Sdn Bhd	SD Guthrie International Langat Refinery Sdn Bhd (formerly known as Sime Darby Oils Langat Refinery Sdn Bhd)
2	SD Guthrie International Port Klang Refinery Sdn Bhd	SD Guthrie Berhad (formerly known as Sime Darby Plantation Berhad)
3	SD Guthrie International Bintulu Sdn Bhd	SD Guthrie International Bintulu Sdn Bhd (formerly known as Sime Darby Oils Bintulu Sdn Bhd)
4	PT Guthrie International Pulau Laut Refinery / PT Guthrie International Indonesia	PT Guthrie International Pulau Laut Refinery (formerly known as PT Sime Darby Oils Pulau Laut Refinery)
5	SD Guthrie International Pasir Gudang Refinery Sdn Bhd	SD Guthrie International Pasir Gudang Refinery Sdn Bhd (formerly known as Sime Darby Oils Pasir Gudang Refinery Sdn Bhd)
6	SD Guthrie International Morakot Public Company Limited	SD Guthrie International Morakot Public Company Limited (formerly known as Sime Darby Oils Morakot Public Company Limited)
7	SD Guthrie International Kimbe Refinery	SD Guthrie International (PNG) Limited
8	SD Guthrie International Liverpool Refinery Limited	SD Guthrie International Liverpool Refinery Limited (New Britain Oils Limited)
9	SD Guthrie International Zwijndrecht Refinery B.V.	SD Guthrie International Zwijndrecht Refinery B.V. (formerly known as Sime Darby Oils Zwijndrecht Refinery B.V.)
10	SD Guthrie International South Africa (Pty) Limited	SD Guthrie International South Africa (Pty) Limited (formerly known as Sime Darby Oils South Africa (Pty) Limited)
11	SD Guthrie International Carey Island KCP Sdn Bhd	SD Guthrie Berhad (formerly known as Sime Darby Plantation Berhad)
12	SD Guthrie International Rantau KCP	PT. Laguna Mandiri
13	SD Guthrie International Pematang KCP	PT. Teguh Sempurna
14	SD Guthrie International Biodiesel Sdn Bhd	SD Guthrie International Biodiesel Sdn Bhd (formerly name as Sime Darby Oils Biodiesel Sdn Bhd)

Verification methodology of Traceability to Mill:

- For the verification purpose, several mills have been selected for sampling based on several factors such as volumes supplied and number of deliveries.
- Reported traceability figures by SD Guthrie International for the facilities in the above table were reviewed by cross checking the information of the selected supplying mills and record of deliveries across the entire year. The traceability score is then cross checked using the following formula: (Total traceable volumes per refinery/Total purchased volumes per refinery) x 100.
- A mill is considered traceable when the following information are available: parent company name, mill name, RSPO certification status (optional), location and the longitude and latitude coordinates.
- Control Union’s responsibility was to exclusively verify the accurateness and completeness of the information as received from SD Guthrie International and as per their methodology and processes for the calculation of the traceability scores for the facilities that are included in the scope.

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