VERIFICATION STATEMENT

As an independent third-party

Control Union Certifications (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 that

Traceability to Mill
(January to December 2022)
as published by

SIME DARBY OILS (SDO)
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 code: CUSDO-TTM-2022
Place and date of issue:
Malaysia, 13-09-2023

Declared by:
On behalf of the Managing Director

EBNU HOLDOON SHAWAL
Control Union Certifications (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
0060-3-30004132
certifications@controlunion.com
Refinery and Kernel Crushing Plant included in the scope of this evaluation

SIME DARBY OILS has achieved 96.20% traceability to mill for its CPO, PK, CPKO and Refined Palm Based in 2022 for the following facilities:

<table>
<thead>
<tr>
<th>No</th>
<th>Facility name</th>
<th>Company name</th>
<th>Address</th>
<th>Percentage of Traceability to Mill (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Sime Darby Oils Langat Refinery</td>
<td>Sime Darby Oils Langat Refinery Sdn Bhd</td>
<td>No. 2, Jalan Perak, Kawasan Perusahaan Batu 9, Jalan Klang-Banting 42500 Telok Panglima Garang, Selangor Darul Ehsan, Malaysia.</td>
<td>100 69.6 N/A 72.2</td>
</tr>
<tr>
<td>2</td>
<td>Sime Darby Oils Port Klang Refinery</td>
<td>Sime Darby Oils Port Klang Refinery Sdn Bhd</td>
<td>Lot 56270 Lebuhr Sultan Mohamed 1, Bandar Sultan Suleiman, 42000 Pelabuhan Klang, Selangor Darul Ehsan, Malaysia.</td>
<td>99.9 N/A N/A 100</td>
</tr>
<tr>
<td>3</td>
<td>Sime Darby Oils Bintulu Refinery and KCP</td>
<td>Sime Darby Oils Bintulu Sdn Bhd</td>
<td>Lot 640, Block 20, Kawasan Perindustrian Kidurong, P.O. Box 1542, 97010 Bintulu, Sarawak, Malaysia.</td>
<td>100 N/A 100 N/A</td>
</tr>
<tr>
<td>4</td>
<td>Sime Darby Oils Pulau Laut Refinery</td>
<td>PT Sime Darby Oils Pulau Laut Refinery</td>
<td>Jalan Raya Stagen, Desa Sungai Taib, Kecamatan Pulau Laut Utara, Kabupaten Kota Baru 72118, Provinsi Kalimantan Selatan, Indonesia.</td>
<td>100 N/A N/A N/A</td>
</tr>
<tr>
<td>5</td>
<td>Sime Darby Oils Pasir Gudang Refinery</td>
<td>Sime Darby Oils Pasir Gudang Refinery Sdn Bhd</td>
<td>PLO 79, Jalan Besi 2, Pasir Gudang Industrial Estate, 81700 Pasir Gudang, Johor, Malaysia.</td>
<td>97.5 66.2 N/A 78.1</td>
</tr>
<tr>
<td>6</td>
<td>Sime Darby Oils Morakot Refinery</td>
<td>Sime Darby Oils Morakot Public Company Limited</td>
<td>36/1 Moo 2 Soi Watsamrongtai, Poochaosamingprai Rd., Samrongklang, Phra pradaeng, Samutprakarn 10130, Thailand.</td>
<td>99.9 100 N/A N/A</td>
</tr>
<tr>
<td>7</td>
<td>Sime Darby Oils Kimbe Refinery</td>
<td>Sime Darby Oils Kimbe Refinery</td>
<td>Ground Floor, PWC Haus, Harbour City, Port Moresby, Papua New Guinea.</td>
<td>100 N/A N/A N/A</td>
</tr>
<tr>
<td>8</td>
<td>Sime Darby Oils Liverpool Refinery</td>
<td>Sime Darby Oils Liverpool Refinery Limited</td>
<td>45 Derby Road, Kirkdale, Liverpool, L20 8DY, United Kingdom.</td>
<td>100 100 N/A 95.5</td>
</tr>
<tr>
<td>9</td>
<td>Sime Darby Oils Zwijndrecht Refinery</td>
<td>Sime Darby Oils Zwijndrecht Refinery B.V</td>
<td>Postbus 18, 3330 AA Zwijndrecht, The Netherlands.</td>
<td>100 99.9 N/A 98.4</td>
</tr>
<tr>
<td>10</td>
<td>Sime Darby Oils South Africa Refinery</td>
<td>Sime Darby Oils South Africa (Pty) Limited</td>
<td>511 Commissioner Street, Boksburg, 1460, South Africa.</td>
<td>N/A N/A N/A 87.0</td>
</tr>
<tr>
<td>11</td>
<td>Sime Darby Oils Carey Island KCP</td>
<td>Sime Darby Oils Carey Island KCP Sdn Bhd</td>
<td>Lot 18283, Jalan Pulau Carey, 42960 Pulau Carey, Selangor Darul Ehsan, Malaysia.</td>
<td>N/A 96.2 99.9 N/A</td>
</tr>
</tbody>
</table>
Summary of the methodology

1. A sample equal to the square root of the total number of mills supplying to all facilities in the scope of verification was taken based on a risk-based approach including the following variables: volumes delivered and flow destinations.

2. Reported traceability figures by Sime Darby Oils for all the flows were reviewed by cross checking information for the mills selected for the sample and delivering to their refinery. Incoming delivery documents were reviewed and traceability score cross checked using the following formula: (Total traceable volumes per refinery/Total purchased volumes per refinery) x 100.

3. A mill was considered traceable when the following information were available: parent company name, mill name, correct address, volumes, and GPS coordinates.

4. Control Union’s responsibility was to exclusively verify the accurateness and completeness of the information as received by Sime Darby Oils methodology and processes for the calculation of the traceability scores for the facilities included in the scope.

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