

# 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 & Plantation (January – December 2023)

as published by

## IFFCO

10 Marina Boulevard #40-02 Marina Bay Financial Centre Tower 2  
Singapore 018983

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

### Attestation information

Verification code: CUIFFCO-TTMTTP-2023

Lead Verifier: Ebnu Holdoon Shawal

Place and date of issue: Malaysia, 4<sup>th</sup> February 2025

Declared by:

On behalf of the Managing Director



**Afiq Othman**

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

## Facilities included in the scope of this evaluation

IFFCO achieved 100.0% Traceability to Mill (TTM) and 93.6% Traceability to Plantation (TTP) for its Palm Oil and Palm Kernel Oil in 2023 for the following facilities.

The overall palm oil TTP for Palm Oil is 93.2% and the overall TTP for PKO is 99.6%.

No	Facility	Percentage of Traceability to Mill (%)		Percentage of Traceability to Plantation (%)	
		CPO	PKO	CPO	PKO
1	Delmon Products Saudi Limited Co (DPL)	100.0	100.0	84.7	91.9
2	Emirates Refining Co. Ltd (ERCO)	100.0	100.0	96.7	100.0
3	IFFCO (Egypt) S.A.E.	100.0	100.0	77.7	93.8
4	IFFCO Pakistan (Pvt) Ltd	100.0	N/A	89.4	N/A
5	IFFCO PT Synergy Oil Nusantara (PT SON)	100.0	100.0	100.0	100.0

## Summary of the methodology

- Refinery level information to confirm the volumes received by the mills
  - Control Union has reviewed the volumes received from the mill for Year 2023 to report these into their system. Depending on the facilities' system, each mill might deliver in multiple months, and multiple deliveries in a month. Each delivery might include the following transport evidence: outgoing weighbridge ticket from the mill and incoming receipt ticket at the facility (including or not weighbridge).
  - There are selection of sample of the mills, then selection of sample of the deliveries across the entire year. For these deliveries, Control Union has ensured that the totals reported is matched with their system. The verifier has reviewed the GPS coordinates to ensure that these are accurate.
- Control Union has reviewed the totals from the Year 2023 that are traceable (GPS, volumes related information, parent company name/detail) and reviewed the final computation of the traceability score given to the facility.

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