

# 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 2024)

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-2024

Lead Verifier: Mohd Norizwan Bin Akun

Place and date of issue: Malaysia, 2<sup>nd</sup> December 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 % traceability to mill and 96.14% traceability to plantation for its Palm Oil and Palm Kernel Oil in 2024 for the following facilities.

No	Facility	Percentage of Traceability to Mill (%)		Percentage of Traceability to Plantation (%)	
		PO	PKO	PO	PKO
1	Delmon Products Saudi Limited Co (DPL)	100	100	92.98	98.55
2	Emirates Refining Co. Ltd (ERCO)	100	100	99.54	93.23
3	IFFCO (W.A) LTD (GHANA)	100	100	94.80	-
4	IFFCO (Egypt) S.A.E. (IEG)	100	100	97.12	98.43
5	IFFCO Pakistan (PVT) LTD (IPK)	100	100	93.59	-
6	IFFCO GIDA SANAYI VE TICARET ANONIM SIRKETI (Turkey)	100	100	74.76	46.87
7	IFFCO PT Synergy Oil Nusantara (PT SON)	100	100	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 2024 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 2024 that are traceable (GPS, volumes related information, parent company name/detail) and reviewed the final computation of the traceability score given to the facility.

### Attestation information

Verification code: CUIFFCO-TTMTTP-2024

Lead Verifier: Mohd Norizwan Bin Akun

Place and date of issue: Malaysia, 2<sup>nd</sup> December 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

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, Tel:  
0060-3-30004132

certifications@controlunion.com

2024 JAN: Rev 00