

## **PUBLIC SUMMARY REPORT**

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

**Apical Group**  
2021

### **Contact**

**Control Union (Malaysia) Sdn. Bhd.**  
B-3-1, Prima Klang Avenue, Jalan Kota KS/1,  
41000 Klang, Selangor, Malaysia  
[malaysia@controlunion.com](mailto:malaysia@controlunion.com)

Tel: +603-3377 1600 / 1700

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**PART 1: SCOPE OF THE VERIFICATION ASSESSMENT**
**1.1 Company and Contact Details**

Company Name:	Apical Group
Business Address:	Level 6, Tower 2, Avenue 5 Bangsar South City No 8 Jalan Kerinchi 59200 Kuala Lumpur Malaysia
Contact Person:	Ashton Lim Suelee
Office Telephone:	+603 2785 7977
E-Mail:	<a href="mailto:ashton_lim@apicalgroup.com">ashton_lim@apicalgroup.com</a>
Web Site:	<a href="http://www.apicalgroup.com">www.apicalgroup.com</a>

**1.2 Assessment Details**

Dates Of This Verification:	28 <sup>th</sup> June – 2 <sup>nd</sup> July 2021
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**1.3 Assessment Type**

Third party verification to assess and validate compliance, performance and/or action taken by Apical relative to its commitment by evaluating the information provided by Apical towards SPOTT concerning the latest SPOTT indicators 2021 that requires external verification.

**1.4 General Description of Apical Group**

Apical is a leading exporters of palm oil in Indonesia, focusing on the midstream and downstream aspects of the palm oil value chain. This includes sourcing, refining, processing, trading and distribution of palm oil and its products for both domestic and international markets.

Headquartered in Singapore, Apical is managed by RGE Pte Ltd (“RGE”), which provides management services to Apical and other world-class resource-based manufacturing companies, delivering quality end-products to businesses and millions of people around the world.

Apical handles the midstream and downstream business of palm oil production. This includes the:

- Refining of and fractionation of CPO, Crude Palm Kernel Oil (CPKO);
- Crushing of Palm Kernels;
- Production of Shortening, Margarine and Powder Fat, Biodiesel and Crude Glycerin, Crude Fatty Acid;
- Production of Fractionated Fatty Acids and Refined Glycerin; and
- Merchandising and distribution of CPO and PPO to the global market.

Apical’s major products include the following, but not limited to:

- CPO (Crude Palm Oil),
- PPO (Processed Palm Oil),
- PPKO (Processed Palm Kernel Oil);

all of which can be further processed into value-added products.

### 1.5 Operational Units

Apical operates processing units of 6 refineries, 3 biodiesel plants, 1 kernel crushing plant (KCP) and 1 fats splitting plant based in Indonesia, China and Spain. Details of the processing operations are as below:

Operations	Facilities	Location	Production
PT Asianagro Agungjaya Tanjung Balai (AAJTB)	Refinery	Sumatera, Indonesia	87,631 MT
PT Sari Dumai Sejati (SDS)	Refinery	Sumatera, Indonesia	3,610,750 MT
PT Asianagro Agungjaya Marunda (AAJ Marunda)	Refinery	Jakarta, Indonesia	851,488 MT
PT Kutai Refinery Nusantara (KRN)	Refinery	Kalimantan, Indonesia	1,360,009 MT
PT Padang Raya Cakrawala (PRC)	Refinery	West Sumatera, Indonesia	180,883 MT
Excelic Food Technology Co Ltd	Refinery	Nanjing, China	94,477 MT
Bio-Oils La Rabida	Biodiesel	Huelva, Spain	261,486 MT
PT Cemerlang Energi Perkasa (CEP)	Biodiesel	Sumatera, Indonesia	377,310 MT
PT Kutai Refinery Nusantara (KRN)	Biodiesel	Kalimantan, Indonesia	277,216 MT
PT Sari Dumai Sejati (SDS)	Kernel Crushing Plant	Sumatera, Indonesia	361,483 MT
PT Apical KAO Chemicals (AKC)	Fats Splitting Plant (Oleo JV)	Sumatera, Indonesia	110,459 MT

**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 5,000 employees working across the globe. And has been awarded the Royal Designation by Dutch Monarch, King Willem-Alexander, to mark the company celebrating 100 years of business in 2020.

Control Union Certifications (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 providing technical assistance in developing sustainability reports, 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 9001, ISO 14001, MTCS and MSPO. When requested, a copy of accredited certificates can be obtained from CUC. Control Union also approved in providing verification POIG verification indicators.**

**2.2 Verification Team**

<b>Lead verifier:</b>	<b>Zulkarnain Ishak</b>
Team member 1:	Mohd Hairi Adris
Team member 2:	Muhammad Hariz Bin Abdul Rahman
Team member 3:	Aida Lydia

**2.2.1 Qualifications of the Assessors**

<b>Name</b>	<b>Qualifications</b>
Zulkarnain Ishak	<p>Project Manager Sustainability, Control Union Malaysia Sdn Bhd</p> <p>Graduate in Bc Science and Technology, University Malaysia Sabah with almost 10 years experience in GLC Company Plantation as Assistance Vice President- Sustainability and Quality Management (SQM) for upstream and Downstream Sustainability. Additional 4 years experience as Environmental Consultant.</p> <p>A senior auditor with international auditing experience in Global Report Initiative (GRI) Standards Assurance, NDPE, Traceability Assurance, PepsiCo Protocol, RSPO, RSPO SCC, MSPO, ISCC, ISCC ISH, ISCC Waste and Residue, Low iLUC, SPOTT, QMS ISO 9001, EMS ISO 14001, FSC-COC, HACCP, SHO, CepSWaM, etc.</p>
Mohd Hairi Adris	<p>Graduated with a Bachelor Science of Forestry specializing in forest management from University Putra Malaysia.</p> <p>Has 5 years experience in oil palm plantations and smallholder management with more than 2 years as RSPO P&amp;C, RSPO SCCS, MSPO P&amp;C and MSPO SCCS auditor in Control Union Certification.</p> <p>Has successfully completed lead auditor course for ISO 14001:2015, QMS 9001:2015, and qualified to perform assessments related to RSPO P&amp;C and SCC, MSPO P&amp;C and SCC, NDPE IRF, TTM, PepsiCo Protocol and also an auditor for Biomass program.</p>
Muhammad Hariz Bin Abdul Rahman	<p>Qualification in master's in business administration and bachelor's degree applied chemistry with 8 years working experience in the plantation industry.</p> <p>Registered Chemist with Institut Kimia Malaysia.</p>

	Completed and certified in Integrated Management System, endorsed RSPO P&C Lead auditor course, RSPO Supply Chain Certification System, MSPO P&C Auditor Course, MSPO Supply Chain Certification System, TTM and NDPE IRF Verifier.
Aida Lydia	<p>Currently responsible as Auditor Sustainability certifications for Control Union in Malaysia.</p> <p>Graduated with bachelor's degree in environmental science and management from the University of Malaya. She has more than 5 years of working experience and is involved in sustainability, related certifications and environmental management.</p> <p>Has successfully completed trainings and qualified to perform assessments on ISCC, MSPO &amp; MSPO SCCS, RSPO P&amp;C, RSPO SCCS, SA8000, TTM, NDPE IRF, Global Report Initiative (GRI) Standards Assurance (MY-CISEC #0513).</p>

## 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)

All concerned SPOTT indicators 31, 34, 35, 36, 59, 64, 101, 106, 110, 124, 127, 135, 145, 148, 153, 157, 161, 162, 163, 164, 166, 169, 171, 172, 174, 175, 178 will be subject to comprehensive external verification in order to achieve full scoring marks under SPOTT. The other concerned SPOTT indicators 33, 58, 67, 68, 89, 92, 95, 108, 109, 112, 122, 123, 137, 139 and 141 are disabled from the comprehensive external verification as these indicators are not applicable to Apical for the following reasons: Apical does not own mills and Apical is only a processor/trader.

For Data source verification sample of site management will be interviewed by the auditors by virtual means.

### 2.3.2 Sampling

Where sampling is required for the verification assessment, the sampling design shall be 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.

#### Sampled operational units for the evaluation

Refineries	Biodiesel Plant	Kernel Crushing Plant	Oleo Chemical
PT Asianagro Agungjaya Marunda	PT Kutai Refinery Nusantara	PT Sari Dumai Sejati	PT Apical KAO Chemicals
Excelic Food Technology Co Ltd	PT Cemerlang Energi Perkasa		
PT Padang Raya Cakrawala			

#### Explanation as to the selection of sample

Sampling was derived to be representative covering all operational scopes of Apical.

Refineries Total 6, Sampled 3

Biodiesel Plants Total 3, Sampled 2

KCP and Oleochemical Total 1 each, Sampled all

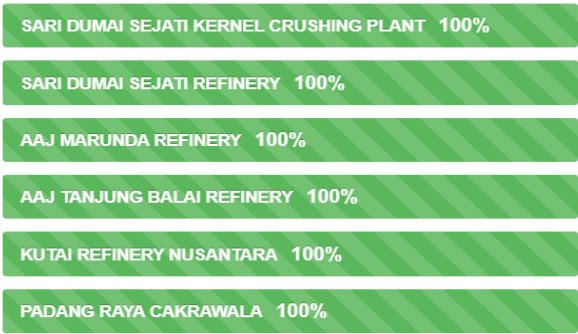


**PART 3 ASSESSMENT FINDINGS**
**3.1 Summary of the findings**

Apical is an exporter of palm oil in Indonesia, focusing on the midstream and downstream aspects of the palm oil value chain. Apical's operations are limited to a processor and trader. However, some indicators have been implemented by Apical even though it has no own plantation or mill. Apical has conducted monitoring and upholding the commitment of their suppliers regarding NDPE implementation.

The scope for traceability data (related to SPOTT indicators 31, 34, 35, 36, 167) covered is only for operations in Indonesia (five refineries and 1 KCP provided for verification) which are PT Padang Raya Cakrawala, PT Kutai Refinery Nusantara, PT Asianagro Agungjaya Marunda, PT Asianagro Agungjaya Tanjung Balai and PT Sari Dumai Sejati (refinery and KCP).

The summary of indicators evaluated, summary of findings and level of assurance are as in the table below.

Summary of Findings	Scoring												
<b>Percentage of supply traceable to mill level (<i>Indicator 31</i>)</b>													
<p>The site has a detailed procedure on traceability, "Prosedur Penelusuran ke Kebun" as sighted during the verification. The scope of this procedure applies in the activity of CPO resources explorations from refinery to Mill and Fresh Fruit Bunch (FFB) and CPKO resources from Refinery to KCP, KCP to Mill as well as Mill to Palm Kernel (PK) resources (under Apical Group).</p> <p>This procedure was to socialize in Apical's annual program with all their FFB, CPO, CPKO, PK suppliers throughout their supply chain. CPO traceability in this procedure refers to traceability as defined by Apical which can be accessed from this link <a href="https://www.apicagroup.com/sustainability/traceability/">https://www.apicagroup.com/sustainability/traceability/</a></p> <p>The samples of records (sales and purchase contract, Bill of Lading) for Traceability to Mill (TTM) are provided by each operation site and verified by auditors. The auditors verified that suppliers of CPO and CPKO are traceable up to mill level.</p> <p>Documents available for traceability system based on the SOP are as follows:</p> <ul style="list-style-type: none"> <li>• Purchase Order</li> <li>• Purchasing Contract</li> </ul> <p>Sighted the conversion factor and formula calculation template to define the traceability system in subclause 5.2.3 of the procedure for the conversion factor of Fresh Fruit Bunch (FFB) to Palm Kernel (PK) and conversion of Palm Kernel (PK) to Crude Palm Kernel Oil (CPKO). The conversion factors were stated clearly and formulated in the calculation template. There is a clear SOP traceability established within Apical's procedure which is in the sub-clause 6.1- Tracing CPO suppliers' Mill and sub-clause 6.2- Tracing CPKO KCP Suppliers.</p> <div data-bbox="256 1608 1177 2020" style="border: 1px solid #ccc; padding: 10px; margin-top: 10px;"> <p>The total percentage of supply traceable to mill is 100% MT as of December 2020.</p>  <table border="1" style="width: 100%; text-align: center;"> <tr> <td>SARI DUMAI SEJATI KERNEL CRUSHING PLANT</td> <td>100%</td> </tr> <tr> <td>SARI DUMAI SEJATI REFINERY</td> <td>100%</td> </tr> <tr> <td>AAJ MARUNDA REFINERY</td> <td>100%</td> </tr> <tr> <td>AAJ TANJUNG BALAI REFINERY</td> <td>100%</td> </tr> <tr> <td>KUTAI REFINERY NUSANTARA</td> <td>100%</td> </tr> <tr> <td>PADANG RAYA CAKRAWALA</td> <td>100%</td> </tr> </table> </div>	SARI DUMAI SEJATI KERNEL CRUSHING PLANT	100%	SARI DUMAI SEJATI REFINERY	100%	AAJ MARUNDA REFINERY	100%	AAJ TANJUNG BALAI REFINERY	100%	KUTAI REFINERY NUSANTARA	100%	PADANG RAYA CAKRAWALA	100%	<p>Limited</p>
SARI DUMAI SEJATI KERNEL CRUSHING PLANT	100%												
SARI DUMAI SEJATI REFINERY	100%												
AAJ MARUNDA REFINERY	100%												
AAJ TANJUNG BALAI REFINERY	100%												
KUTAI REFINERY NUSANTARA	100%												
PADANG RAYA CAKRAWALA	100%												



The percentage traceability is limited by the facilities mentioned on the website. <https://www.apicalgroup.com/sustainability/traceability/>

In 2020, the total purchase volume of palm oil and oil palm products for Apical whole processing facilities is 8.65 million MT.

Traceability data only available to five refineries and 1 KCP provided for verification which is PT Padang Raya Cakrawala, PT Kutai Refinery Nusantara, PT Asianagro Agungjaya Marunda, PT Asianagro Agungjaya Tanjung Balai and PT Sari Dumai Sejati (refinery and KCP). The scope for traceability covered is only for selected operations in Indonesia.

No	Refineries	Volume purchased (MT)			Volume Traceable to mill (MT)			Traceability Percentage (%)		
		Palm	Lauric	PK	Palm	Lauric	PK	Palm	Lauric	PK
1	PT AAJ Marunda	854577	17050	-	854577	17050	-	100%	100%	-
2	PT AAJ Tanjung Balai	-	81,195	-	-	81,195	-	-	100%	-
3	PT SDS	2,620,431	534,891	-	2,620,431	534,891	-	100%	100%	-
4	PT SDS (KCP)	-	-	357,578	-	-	357,578	-	-	100%
5	PT KRN (refinery)	1,464,420	35,325	-	1,464,420	35,325	-	100%	100%	-
6	PT PRC (refinery)	268,635	-	-	268,635	-	-	100%	--	-

**Percentage of fresh fruit bunches (FFB) supply to own mills traceable to plantation level (Indicator 33)**

The indicator is not applicable to Apical. As Apical does not own mills

NA




**Percentage of supply from third-party mills traceable to plantation level (Indicator 34)**

The site has a detailed procedure on traceability, "Prosedur Penelusuran ke Kebun" under Apical -PSU-02 and dated on 5/3/2020 Rev. 01 as sighted during the verification. The Traceability to Plantation (TTP) for new suppliers captured the origin estates of the FFB. It consists of data of Internal code number, mill name, name of FFB supplier, geo-location. These information on TTP for suppliers were sampled and sighted during the verification.

Sustainable Landscape Working Group's (SLWG) definition of traceability and the following data as a requirement to establish FFB traceability by 2020:

<https://www.apicalgroup.com/sustainability/traceability/>

Limited

Category of FFB Supplier	Data Required for FFB Traceability		
 <b>Estate</b> (> 25ha)	<ul style="list-style-type: none"> <li>• Estate name</li> <li>• Parent company name</li> <li>• Certification status</li> <li>• % of overall FFB tonnage to mill</li> <li>• A GPS coordinates as a representative source location</li> <li>• Planted hectareage</li> <li>• Total concession area</li> <li>• FFB volume</li> </ul>		
 <b>Koperasi/Associated/Scheme/Group</b>	<ul style="list-style-type: none"> <li>• Number of smallholders</li> <li>• % of overall FFB tonnage to mill</li> <li>• Overall FFB volume</li> <li>• A GPS coordinates as a representative source location</li> <li>• Planted hectareage</li> </ul>		
 <b>Dealer</b>	<ul style="list-style-type: none"> <li>• Dealer names (and/or dealer unique ID)</li> <li>• % of overall FFB tonnage to mill</li> <li>• Overall FFB volume</li> <li>• GPS coordinates of first-tier dealers (office/ramp)</li> <li>• Number of smallholders</li> <li>• Village/sub-district of smallholders</li> </ul>		
<p>Apical has a target of achieving full traceability to plantation (FFB traceability) for existing suppliers by 2022. To reach our goal, we have developed a system with Earthworm Foundation and initiated our Traceability Outreach Programme (TOP), which targets all suppliers especially those in Riau, Jambi, North Sumatra and Kalimantan in Indonesia.</p>			
<p>Percentage equal to CPO volume since all traceable to the plantation by the mill is 100% only refineries mentioned above traceable to the plantation. The scope for traceability covered is only for selected operations in Indonesia (SDS, AAJ TB, AAJ and KRN).</p>			
<p><b>Publishes traceability data at refinery level (<i>Indicator 35</i>)</b></p>			
<p>The company has published the traceability data at the refinery level on their website, <a href="https://www.apicalgroup.com/statistic/">https://www.apicalgroup.com/statistic/</a>. They have a comprehensive system to gather information and report the traceable percentage of the materials down to plantation level.</p> <p>It is reflected in the 'Traceability to Plantation' Procedure, 'TTP Existing/New Supplier database', 'Traceability Calculation database'.</p> <p>During this verification session, all data from TTM, TTP Calculation are presented, and samples of the data are verified.</p> <p>Traceability data at refinery level is only available to five refineries is provided for verification which are PT Padang Raya Cakrawala, PT Kutai Refinery Nusantara, PT Asianagro Agungjaya Marunda, PT Asianagro Agungjaya Tanjung Balai and PT Sari Dumai Sejati.</p>			<p>Limited</p>
<p><b>Publishes traceability data at crusher level (<i>Indicator 36</i>)</b></p>			
<p>Only one KCP in the scope; PT. Sari Dumai Sejati where 100 % traceability to the plantation is available</p> <p>The company publishes the percentages of FFB supply traceable to mill and plantation level, this can be found via the <a href="https://www.apicalgroup.com/sustainability/progress-dashboard/">https://www.apicalgroup.com/sustainability/progress-dashboard/</a></p>			<p>Comprehensive</p>

	<p><b>TRACEABILITY</b></p> <p><b>100%</b> Traceability to all supplying palm oil mills</p> <p><b>99.7%</b> Traceability to Plantations for CPO</p> <p><b>100%</b> Traceability to Mills for CPKO</p> <p><b>92.4%</b> Traceability to Plantations for CPKO</p>	
<p><b>Evidence of monitoring deforestation (Indicator 58)</b></p>		
<p>The indicator is not applicable to Apical. As Apical is only a processor/trader.</p>	<p>NA</p>	
<p><b>Evidence of monitoring deforestation in supplier operations (Indicator 59)</b></p>		
<p>Apical didn't own any mills and plantations, but monitors and upholds the commitment for their suppliers.</p> <p>The company monitors any evidence of deforestation by the producers along their supply chain through the Mill Prioritization Programme (MPP), based on both spatial and non-spatial data of the suppliers.</p> <p>Monitoring of deforestation covers the whole supply chain especially for their suppliers. The "Apical Supply Chain Def Alert Report VII for 2020" report is reviewed during the assessment, in which there are 19 suppliers detected for deforestation via GLAD Alert. Apical also has a Deforestation Monitoring Flow Process consisting of three methods:</p> <ul style="list-style-type: none"> <li>(i) Data provision by third-party for every 2 weeks to Apical, which covers for all suppliers in terms of deforestation detection.</li> <li>(ii) Global Forest Watch Pro (GFW Pro) application</li> <li>(iii) Apical supply chain deforestation monitoring (ACTION) report</li> </ul> <p>The steps are taken:</p> <ul style="list-style-type: none"> <li>(i) GLAD Database</li> <li>(ii) Spatial Processing</li> <li>(iii) Verification</li> <li>(iv) Reporting</li> </ul> <p>Once deforestation is detected, Apical will follow up with suppliers on the clarification of the deforestation issue. If there is deforestation, then Apical will conduct further engagement, e.g., HCV/HCS assessment. The status for each case is indicated in the report.</p> <p>If the case is prolonged and there is no further action on deforestation by the supplier, the case will be evaluated by Grievance Committee, and to review the sourcing relations with the suppliers.</p>	<p>Comprehensive</p>	
<p><b>Implementing a landscape or jurisdictional level approach (Indicator 64)</b></p>		
<p>The company has conducted various programmes as downstream actors. With its "Anchor" programme implementation, the company assesses and monitors the level of compliance of suppliers towards Apical's Sustainability Policy, including their NDPE commitments. The company also uses the Global Forest Watch (GFW) Pro tool and legal maps from Indonesian government to conduct landscape-scale monitoring of the suppliers' deforestation. Their</p>	<p>Comprehensive</p>	

<p>efforts and progress on deforestation are reported via their sustainability report and webpage <a href="https://www.apicalgroup.com/sustainability/no-deforestation/">https://www.apicalgroup.com/sustainability/no-deforestation/</a>.</p> <p>They have collaborated with various stakeholders, including NGOs to halt deforestation and engaged with NGOs on the resolution of grievance cases. In case of an allegation made by NGO, it will be assessed based on the Grievance Protocol as well as the MPP. Further verification and clarification on supplier deforestation will be conducted by the Apical team first before conducting further investigation on the case. For example, in case of a land-grabbing issue, the supplier will be assessed under the Grievance Protocol. Under the MPP, the sustainability team will assess their suppliers' risks based on the spatial and non-spatial data.</p>	
<b>Identified species of conservation concern, referencing international or national system of species classification (Indicator 67)</b>	
The indicator is not applicable to Apical. As Apical is only a processor/trader.	NA
<b>Examples of species and/or habitat conservation management (Indicator 68)</b>	
The indicator is not applicable to Apical. As Apical is only a processor/trader.	NA
<b>Implementation of commitment to no planting on peat of any depth (Indicator 89)</b>	
The indicator is not applicable to Apical. As Apical is only a processor/trader.	NA
<b>Evidence of best management practices for soils and peat (Indicator 92)</b>	
The indicator is not applicable to Apical. As Apical is only a processor/trader.	NA
<b>Evidence of fire monitoring and management (Indicator 95)</b>	
The indicator is not applicable to Apical. As Apical is only a processor/trader.	NA
<b>Progress towards commitment to reduce GHG emissions intensity (Indicator 101)</b>	
<p>As verified during the assessment, the downstream operations of Apical have their GHG calculations except for the site in China.</p> <p>It is part of their efforts in monitoring their GHG emissions and due to the requirement for sustainability certifications, in which the sustainability certifications are sighted for each certified site. They monitor GHG emissions on a monthly basis at operational level and report in the Sustainability Report on a yearly basis. They also set the reduction of GHG emission intensity through their "Kaizen" initiatives. The company will outline a reduction plan for GHG intensity in their APICAL2030 Framework.</p> <p>For the China site, Apical have set-up a GHG emission committee in 2021 as their initial step in monitoring GHG emissions.</p>	Limited
<b>Progress towards commitment on water use intensity (Indicator 106)</b>	
<p>The operation sites keep track of their water usage intensity by keeping water usage data for both domestic and processing usage on a monthly basis. The data is collected and tabulated on annual basis by the Sustainability team. Based on sample sites, they do have their targets in terms of annual water usage which will be reviewed at year-end.</p> <p>Data is available for more than two years and is maintained by each facility. Detail has been reported in the 2020 Sustainability Report. Reduction review from 2019 to 2020 is conducted during the assessment and the site has commitment to take actions to conserve energy and water sustainably as per HSE Policy item 11.</p>	Comprehensive
<b>Progress towards commitment on water quality (BOD and COD) (Indicator 108)</b>	
This indicator is disabled if the company does not own mills. Apical does not own any mills.	NA
<b>Treatment of palm oil mill effluent (POME) (Indicator 109)</b>	
This indicator is disabled if the company does not own mills. Apical does not own any mills.	NA

<b>Treatment of palm oil refinery effluent (PORE) (Indicator 110)</b>	
<p>Based on the verification, all the facilities have proper monitoring system for the water discharge. Four refineries implemented zero wastewater discharge, in which the treated wastewater is reused for cooling towers, fire hydrants, or domestic purposes such as cleaning. For sites that need to discharge wastewater to any waterbody, permit or letter of approval for water discharge from the local authority is verified. The letter approval for water discharged is sighted (Surat Izin Pemerintah (Izin Pembuangan Air Limbah -IPAL) for each refinery in Indonesia.</p> <p>SOP water treatment plan is also available for each facility. They ensure the water discharge quality meets the local regulatory standard such as Minister of Environment Regulation No. 05/2014 Appendix XL VII (Indonesia) as well as Environmental Protection Law and Water Pollution Prevention and Control Law (China). They have a proper wastewater treatment plant to treat the wastewater, with the approval of the local authority (e.g. Minister of Environment in Indonesia) and conduct regular water quality monitoring internally and externally by appointing an accredited laboratory.</p>	Comprehensive
<b>Implementation of commitment to protect natural waterways through buffer zones (Indicator 112)</b>	
The indicator is not applicable to Apical. Apical is only a processor/trader.	NA
<b>Implementation of commitment to minimise inorganic fertiliser use (Indicator 122)</b>	
The indicator is not applicable to Apical. Apical is only a processor/trader.	NA
<b>Integrated Pest Management (IPM) approach (Indicator 123)</b>	
The indicator is not applicable to Apical. Apical is only a processor/trader.	NA
<b>Waste management system in place to avoid negative impacts (Indicator 124)</b>	
<p>Each site has a clear waste management system that covers the various aspects of their production and processing to safeguard the workers' health and safety and the environment. This includes SOP for waste management which covers on management, storage and disposal of waste ("Penanganan Limbah B3 No Document IK-HSE-002"), flowchart on the process declaration of hazardous waste ("Alur Process Limbah B3" Document No IK-HSE-004), inventory (temporary storage) and handover of waste to the third party for disposal.</p> <p>The hazardous waste handling procedure covers processes such as waste identification, waste storage and handover to authorized party. For hazardous waste, the sites in Indonesia have an approval letter from the government and the sample letters are sighted during the assessment for Indonesia sites (e.g. "Surat Izin Pemerintah" for storage and disposal with document number 660/067/DLH-ITPSLB3/XII/2017). Each site keeps the inventory record of their hazardous waste and appointed an approved external collector to ensure safe disposal.</p> <p>SOP for waste management is available Penanganan Limbah B3 No Document IK-HSE-002 detailed on management waste, storage and disposal. The management also has the Alur Process Limbah B3 (Flowchart as Document No IK-HSE-004) on the process declaration of hazardous waste available, inventory (temporary storage) and handover of waste to the third party for disposal.</p> <p>During the verification process, other documents sighted also includes hazardous waste management records ("Neraca Limbah Bahan Berbahaya dan Beracun"), hazardous waste handling procedures, emergency preparedness procedure for waste and approval letter from government for hazardous waste disposal. The hazardous waste management record is recorded every quarterly.</p>	Comprehensive
<b>Progress on human rights commitment (Indicator 127)</b>	
The company has a policy on their human rights commitment which is also covered in Apical Sustainability Policy and integrated with local regulations. They have conducted trainings for their employees to ensure they understand the company's human rights commitments. Each employee is provided with an employee handbook. The employee handbook specifies requirements on human rights to all employees under RGE where all procedures with ethics	Comprehensive

<p>and human, workers' rights and grievance handling are specified and implemented at the selected sampling facilities. On top of that, each employee will sign a declaration/acknowledgement that they have attended and understood the procedure within the handbook.</p>	
<p><b>Examples of local stakeholder engagement to prevent conflicts (<i>Indicator 135</i>)</b></p>	
<p>This indicator is only applicable for kernel crushing plant, in this case only PT SDS for Apical. Notwithstanding that, Apical continuously conducted corporate social responsibility (CSR) activities for their local stakeholders and engage with the local stakeholders regularly. They have dedicated team known as SSL (Social, Security and Liaison) department to engage with the local stakeholders.</p> <p>Documents such as CSR record/plans (including date, activities, type of CSR, amount (budget and non-budget) and photo evidence) and CSR Progress Report were sighted for PT KRN, PT AAJ Marunda and PT SDS. For example, PT SDS' CSR Progress Q4 2020) consists of programmes under 3 themes: education, empowerment and enhancement. There were also records of monthly meeting minutes ("Daftar Hadir Pertemuan Kelompok Tani Wanita Tunas Harapan" dated 4 June 2020) and photo evidence ("Pertemuan dengan kelompok Tani Tunas Harapan Binaan" PT SDS with SSL Department) being observed for PT SDS during the assessment.</p> <p>For PT Padang Raya Cakrawala, before the commissioning of the refinery's operation, they conduct a proper stakeholder mapping, compiled affected stakeholders in their stakeholder list and kept records of their CSR activities.</p> <p>Apical has a stakeholder engagement vision is "creating value for the community" and mission "we enable the communities we operate in to grow with us". The purpose for improving community well-being. Observed that AAJ Marunda has established the "Rencana Kerja Pengembangan Masyarakat" (Community Development Work Plan) which details out the activities, indicator, implementation, budget and completion date. AAJ Marunda also conducts several CSR programmes in relation to donation (e.g. groceries for fire victims, donations to orphans), care for mothers and children, social mapping, infrastructure improvement, "Buka Puasa Bersama" programme and educational programmes.</p>	<p>Comprehensive</p>
<p><b>Supports the inclusion of women across palm oil operations, including addressing barriers faced (<i>Indicator 137</i>)</b></p>	
<p>The indicator is not applicable to Apical. Apical is only a processor/trader.</p>	<p>NA</p>
<p><b>Progress on commitment to mitigate impacts on food security (<i>Indicator 139</i>)</b></p>	
<p>The indicator is not applicable to Apical. Apical is only a processor/trader.</p>	<p>NA</p>
<p><b>Progress on commitment to provide essential community services and facilities (<i>Indicator 141</i>)</b></p>	
<p>The indicator is not applicable to Apical. Apical is only a processor/trader.</p>	<p>NA</p>
<p><b>Progress on a commitment to respect all workers' rights (<i>Indicator 145</i>)</b></p>	
<p>The commitment to respect all workers' rights is covered under Apical Sustainability Policy, RGE's Code of Conduct as well as the workers' contract agreement. Employee handbook is provided to each employee; and all employees are trained at orientation level. The company respects their workers' rights and they ensure workers are aware of each of their rights through training. Training evidence was sighted for AAJ Marunda and KRN. Several sites such as PT AAJ Marunda and Excelic have their own workers' union. The union helps ensure workers' rights are protected and respected. Sample meeting minutes of the workers' union were sighted during the assessment.</p> <p>The RGE's Code Of Conduct also cover other workers' right such as "Purundungan" (Bullying), "Pelecehan dan Kekerasan" (Harassment and Violence). Collision reporting stated the channel if there have any issue or complaint to each representative and regional in the RGE's Code of Conduct.</p>	<p>Comprehensive</p>

**Progress on a commitment to eliminate gender related discrimination with regards to employment (Indicator 148)**

The company has a Whistleblowing channel as part of its initiatives to ensure employees are free to report on any issue related to harassment, discrimination or complaints. In terms of gender discrimination, there has not been any issue identified that occurred at the sites.

Comprehensive

Sexual Harassment Procedure is sighted during the assessment, published by Corporate HR, document number HR 308.6-RO Sexual Harassment. The procedure includes "Report, Investigation and Disciplinary Action" steps in case of any issue of discrimination. For the sites with workers' union, there is female representative to handle on gender issues. The operation site management upholds this commitment and conducted training for their employees on equal treatment regardless of gender.

"Peraturan Perlanggaran in the Kod Etik" (RGE Code of Conduct E-Booklet) is available and it states that it does not tolerate any form of bullying, harassment and violence in any of workplaces. Noted that in Indonesia, there is a statement in "Perjanjian Kerja Bersama" (PKB) covers on harassment and woman ("Pasal 57 Item 15 pelecehan dan Wanita") as well as freedom of association without discrimination religion, gender and status social. Training has been conducted as recorded in training record 2020 by the training center (learning and development department).

**Progress on commitment to pay a Decent Living Wage (Indicator 153)**

The sites have provided evidence that they have paid all employees above the country's minimum wage, including a site in China. In Indonesia, additional allowances for employees, such as housing or motorcycle loan allowance. In China, employees are provided with additional allowances such as meal allowance for night shift workers, allowances during hot season and festival.

Comprehensive

PT Padang Raya Cakrawala provided the "Komponen-komponen Standard Kebutuhan Hidup Layak", data from the government on the living cost in Padang. The site is in progress to compile information on the gap between wages provided and living costs.

The component minimum living for the year 2020 (sampled list from government living cost)

KOMPONEN DAN JENIS KEBUTUHAN HIDUP LAYAK HASIL PENINJAUAN TAHUN 2020				
NO	KOMPONEN DAN JENIS	KUALITAS/ KRITERIA	JUMLAH KEBUTUHAN	SATUAN
I.	MAKANAN DAN MINUMAN			
1.	Beras	Sedang	10	Kilo gram
2.	Sumber protein:			
a.	Daging	Sedang	0,75	Kilogram
b.	Ikan segar	Baik	1,2	Kilogram
c.	Telur ayam	Telur ayam ras	1	Kilogram
3.	Kacang-kacangan: tempe/tahu	Baik	4,5	Kilogram
4.	Susu bubuk	Sedang	1	Kilogram
5.	Gula pasir	Sedang	1,2	Kilogram
6.	Minyak goreng	Curah	1,2	Kilogram
7.	Sayuran	Baik	7,5	Kilogram
8.	Buah-buahan (setara pisang/pepaya)	Baik	4,5	Kilogram
9.	Karbohidrat lain (setara tepung terigu)	Sedang	3	Kilogram
10.	Teh	Celup	1	Dus isi 25 (dua puluh lima)
11.	Kopi	Sachet	4	75 (tujuh puluh lima) gram
12.	Air minum galon	Curah/refil	3	Galon 19 (sembilan belas) liter
13.	Bumbu	nilai 1 (satu) sampai dengan 10 (sepuluh)	15	%

NO	KOMPONEN DAN JENIS	KUALITAS/ KRITERIA	JUMLAH KEBUTUHAN	SATUAN
II.	SANDANG			
14.	Celana panjang/ pakaian muslim	Katun, sedang	4,5/12	Potong
15.	Celana pendek	Katun, sedang	2/12	Potong
16.	Ikat pinggang	Kulit sintetis, polos, tidak branded	1/24	Buah
17.	Kemeja lengan pendek	Katun	4,5/12	Potong
18.	Kaos oblong	Polister	4,5/12	Potong
19.	Celana dalam	Polister	6/12	Potong
20.	Sarung	Sedang	2/12	Potong
21.	Senamtu	Kulit sintetis	2/12	Pasang
22.	Kaos kaki	Polos	4/12	Pasang
23.	Perlengkapan pembersih sepatu:			
a.	Semir sepatu	Sedang	6/12	Buah
b.	Sikat sepatu	Sedang	1/12	Buah
24.	Sandal jepit	Karet	2/12	Potong
25.	Handuk mandi	100 (seratus) sentimeter x 60 enam puluh) sentimeter	1/12	Potong
26.	Perlengkapan ibadah:			
a.	Sajadah/ perlengkapan ibadah lainnya	Sedang	1/12	Potong
b.	Al Qur'an/Kitab Suci lainnya	Sedang	1/24	Buku
c.	Peci/perlengkapan ibadah lainnya	Sedang	1/12	Potong
III.	PERUMAHAN			
27.	Sewa/kontrak kamar	16 (enam belas) meter persegi	1	Bulan
28.	Dipan/tempat tidur	Nomor 3, polos	1/48	Buah
29.	Perlengkapan tidur:			
a.	Kasur busa	Busa	1/48	Buah
b.	Bantal busa	Busa	2/36	Buah
30.	Sprei dan sarung bantal	Katun, sedang	2/12	Set
31.	Meja dan kursi	1 (satu) meja, 4 (empat) kursi	1/48	Set
32.	Lemari pakaian	Kayu, sedang	1/48	Buah
33.	Sapu	Buk, sedang	2/12	Buah
34.	Perlengkapan makan:			
a.	Piring makan	Polos	3/12	Buah
b.	Gelas minum	Polos	3/12	Buah
c.	Sendok dan garpu	Sedang	3/12	Pasang
35.	Ceret aluminium	1,5 (satu koma)	1/24	Buah

<p>PT AAJ Marunda wage base on the “provinsi (Pemerintah) Gubernur Provinsi Daerah Khusus Ibukota Jakarta Nomor 10 Tahun 2020 (Upah Minimum Sektor Provinsi Tahun 2020) and Nomor 103 Tahun 2020 (Upah Minimum Provinsi Tahun 2021)”. The minimum wage is based on the district and sector industry has been detailed out in the appendix statement.</p> <p>During verification noted that the sample salary selected is more than the minimum wage order for all refineries selected.</p>	
<p><b>Provision of personal protective equipment and related training (<i>Indicator 157</i>)</b></p>	
<p>All sites have provided free-of-charge Personal Protective Equipment (PPE) for their employees. The PPEs are identified and provided based on the Hazard Identification Risk Assessment and Determining Control (HIRADC) and/or the type of work carried out by the Department. Basic PPEs provided are safety shoes/boots, gloves and a safety helmet. Other PPEs such as gas mask, helm and blower are also provided where necessary. They have extensive procedures related to occupational safety and health procedures and committee.</p> <p>SOP PPE is observed, e.g. “Alat Perlindungan Diri No Doc FC-HSE-001” to ensure all workers and visitor cover with personal protective equipment in premise. The SOP as referenced to local regulation “Undang-Undang No 1 Tahun 1970 Perihal Keselamatan dan Kesehatan kerja” and “Undang-Undang No 50 Tahun Perihal Penerapan Sistem Management K-3”. The company also has a SOP “Keselamatan Kesehatan Kerja dan Lingkungan (K3L) untuk Kontraktor (PRC-HSE-SOP-01)”, whereby for contractor must abide the procedure on safety.</p> <p>Samples of PPE records were available and recorded for each worker. The information sighted for the sample worker includes worker ID, position, department, date which PPE is provided and signature of the receiver and supervisor on a form, known as “Form Serah Terima APD”.</p>	<p>Comprehensive</p>
<p><b>Programme to support scheme/plasma smallholders (<i>Indicator 161</i>)</b></p>	
<p>The Apical has conducted a Rurality Project, which started in January 2017 for plasma/scheme smallholders. Apical work together with Earthworm and supplier (PT Surya Bratasena Plantation/ PT SBP) for this programme. The plasma smallholders are part of the supply chain that sends their crops to PT SDS. They introduced an inter-cropping method that helps plasma/scheme smallholders in terms of finances during their replanting session.</p>	<p>Comprehensive</p>
<p><b>Percentage of scheme/plasma smallholders involved in programme (<i>Indicator 162</i>)</b></p>	
<p>There is 15.48% out of 6 Plasma smallholders’ groups (KUDs) that are involved in the programme. The data is verified based on the report provided during the assessment regarding the Rurality Project.</p>	<p>Comprehensive</p>
<p><b>Programme to support independent smallholders (<i>Indicator 163</i>)</b></p>	
<p>A programme, "SMallholder Inclusion for better Livelihood &amp; Empowerment Program (SMILE)" was launched on 14 October 2020. The collaboration is between downstream producer Kao Corporation, mid-stream processor, exporter and trader Apical Group, as well as upstream producer Asian Agri. It is an 11-year programme until 2030, specifically to support independent oil palm smallholders in Indonesia.</p> <p>SMILE will be implemented by a team of experts with extensive experience in the areas of plantation management and agronomy to work with the independent smallholders in the provinces of North Sumatra, Riau and Jambi.</p> <p>There will be seminars and workshops conducted which will help independent smallholders in terms of yields improvement, acquiring sustainability certification and even building a more sustainable supply chain. The details of the programme is also available in the Sustainability Report 2020 (Chapter 3 Community Livelihood).</p>	<p>Comprehensive</p>
<p><b>Percentage of independent smallholders / outgrowers involved in programme (<i>Indicator 164</i>)</b></p>	
<p>There are three phases for the SMILE programme. Phase 1 timeline is from 2020 to 2025. A total of 781 independent smallholders are expected to be engaged for Phase 1.</p>	<p>Comprehensive</p>



<p>The data is available in the presentation provided by the Apical team during the assessment and were verified to be accurate with related records.</p>	
<p><b>Number or percentage of suppliers assessed and/or engaged on compliance with company's policy and/or legal requirements (<i>Indicator 166</i>)</b></p>	
<p>The company has set up Anchor Programme for managing or evaluating their suppliers' risk or compliance to the company's policy and/or legal requirements, which are:</p> <ol style="list-style-type: none"> <li>i. Priority Supplier Engagement Programme (PSEP) – 45 suppliers (since 2015)</li> <li>ii. Traceability Outreach Programme (TOP) – 412 suppliers</li> <li>iii. Shared Programme Value (SVP) – 346 suppliers</li> <li>iv. Suppliers Self-Assessment (SFA) – 366 suppliers</li> <li>v. Collaborative Action through Remote Engagement (CARE) – 14 suppliers</li> </ol> <p>In 2020, the company has launched the Collaborative Action through Remote Engagement (CARE) programme, a remote engagement programme with their suppliers due to COVID-19 pandemic. As of 2020, 100% of the supplying CPO mills (Indonesian) have been engaged through at least one of the programmes under Anchor programme.</p>	<p>Comprehensive</p>
<p><b>Proportion of direct and indirect supply that comes from palm oil plantations which are compliant with palm oil sourcing policies (<i>Indicator 169</i>)</b></p>	
<p>The company has established its "Apical Palm Oil Sourcing Policy", dated October 2015 which is publicly available on their website.</p> <p>The policy was made known to all suppliers via several platforms such as emails, workshops, and training. Within the sourcing contracts with suppliers, there are terms on requiring the suppliers to be compliance to Apical's Sustainability Policy. The following records sighted during the assessment are such as E-Shared Value Program for Apical Supplier and Sustainability Commitment Letter.</p> <p>The Group has also conducted monitoring through Mill Priority Program (MPP) to ensure all suppliers comply with the sourcing policy. The management has also established NDPE Compliance Calculation which captured evaluation data from TTM, TTP, NDPE requirements and also reflected aspects in the Palm Oil Sourcing Policy. The result from the calculation is reported up until the sustainability department and being discussed with top management twice a year.</p> <p>During this verification, all data from TTM, TTP, and NDPE Compliance Calculation are presented, and samples of the data are verified.</p>	<p>Comprehensive</p>
<p><b>Programme to support high-risk mills to become compliant with sourcing policies (<i>Indicator 171</i>)</b></p>	
<p>The Apical Sustainability team has presented the "Suppliers Risk Analysis", which is part of the Mill Prioritization Programme (MPP). The MPP is conducted for all the suppliers based on spatial and non-spatial parameters to identify mills on different level for in-depth engagement. More information can be found disclosed in the Sustainability Report 2020 section Working with Supplier.</p> <p>Once high-risk mills/suppliers are detected, they will be engaged under the Priority Supplier Engagement Program (PSEP). PSEP is conducted to mitigate the risks identified and action plan is determined promptly for supplier's implementation after the PSEP visits. The last PSEP visit was conducted in 2020. The reports for PSEP are reviewed during the assessment. Due to ongoing COVID-19 pandemic, CARE was introduced as a temporary replacement for PSEP.</p> <p>They have conducted the CARE (Collaborative Action through Remote Engagement) programme and successfully engaged with selected 14 suppliers, with outcomes of developing action plans for suppliers with gaps in compliance with the company's NDPE commitments.</p>	<p>Comprehensive</p>

Regularly engages with a subset of high-risk mills ( <i>Indicator 172</i> )	
<p>The company regularly engage with their supplying mills as per their Supplier Engagement commitment under the Anchor programme. They have developed Mill Prioritization Programme (MPP), which helps to screen their suppliers’ risk based on certain criteria. MPP is conducted every month and as when there is any new supplier.</p> <p>During the COVID-19 pandemic, the company has established Collaborative Action Remote Engagement (CARE), as part of their efforts in allowing selected suppliers to perform a self-assessment verification to determine their compliance risks in the supply chain.</p> <p>Besides that, a “Suppliers Self-Assessment” tool has been developed and is to be completed by new suppliers before they become part of APICAL’s supply chain. For high-risk mills, they are engaged through PSEP, however, for the year 2020, engagement was carried out through the CARE programme. The company has identified 14 suppliers and engaged with them through the CARE programme.</p>	Comprehensive
Regularly assesses and categorizes the risk level of all own and third-party supplying mills ( <i>Indicator 174</i> )	
<p>There are no mills owned by Apical. The Mill Prioritization Programme (MPP) is a risk-based supplier assessment to identify priority mills for in-depth engagement through the other Anchor Program. MPP is the initial step under the Anchor Program. This MPP assessment is conducted every month and as when there is any new supplier.</p> <p>Through their Anchor programmes, they have successfully engaged with their suppliers as below:</p> <ul style="list-style-type: none"> <li>i. Priority Supplier Engagement Programme (PSEP) – 45 suppliers (since 2015)</li> <li>ii. Traceability Outreach Programme (TOP) – 412 suppliers</li> <li>iii. Shared Programme Value (SVP) – 346 suppliers</li> <li>iv. Suppliers Self-Assessment (SFA) – 366 suppliers</li> <li>v. Collaborative Action through Remote Engagement (CARE) – 14 suppliers</li> </ul> <p>The company has developed Mill Prioritization Programme (MPP), which helps to screen their suppliers’ risk based on certain criteria. MPP is conducted based monthly and when there is any new supplier.</p>	Comprehensive
Regularly reports the risk level of all own and third party supplying mills identified in its supply chain ( <i>Indicator 175</i> )	
<p>There are no mills owned by Apical. Based on the MPP monthly report in December 2020, they have identified and classified their suppliers under three categories:</p> <ul style="list-style-type: none"> <li>i. High-risk mills (60 mills)</li> <li>ii. Medium-risk mills (223 mills)</li> <li>iii. Low-risk mills (195 mills)</li> </ul> <p>The risk classification above is a result of the analysis of both spatial and non-spatial data under the MPP. Geospatial parameters identify risks linked to fire, deforestation, protected areas, and peatlands within a 50km radius of a supplying mill. Non-spatial parameters focus on identifying issues related to communities, smallholders, and ongoing grievances that may occur in a mill’s FFB supply chain, based on publicly reported information from sources such as the media and external reports.</p>	Comprehensive
Progress on a commitment to ethical conduct and prohibition of corruption ( <i>Indicator 178</i> )	
<p>Apical’s commitment to ethical conduct and prohibition of corruption is outlined in the RGE Global Code of Conduct which is implemented across all operating units. As part of Apical’s commitment, TOPICC (Team, Ownership, People, Integrity, Customer, Continuous Improvement) core values program is also introduced among employees during induction as well as yearly refresher training. Training records are being sighted during the assessment. They have established the Whistleblowing channel for anyone to freely report on any issue that breaches the company’s Global Code of Conduct via email or telephone number.</p>	Comprehensive

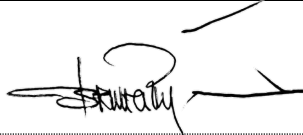
They ensure the commitment to ethical conduct and prohibition of corruption is abided by their suppliers through the Code of Procurement Ethics (COPE). The Core Of Procurement Ethics (COPE) to all suppliers covers the following:

1. Business Integrity
2. Fair Competition
3. Open Communication
4. Conflict of interest
5. Gift and entertainment
6. Compliance with international trade conventions and policies
7. Reciprocity
8. Declaration of Existing Relationship with RGE Group
9. Prohibition against multiple bids and collusion
10. Compliance with a sustainability framework

Each supplier is required to sign their acknowledgment of the code. Some samples of signed documents are sighted during the assessment.


### 3.2 Signing by the Client

I undersigned legally representing the organization seeking verification, agree with the contents of this report and accept the liability in execution of the instructions given in the report.

<b>Acknowledged by:</b>		 <b>Signature</b>
Name:	Bremen Yong	
Position:	Head of Sustainability	
Date:	01-09-2021	

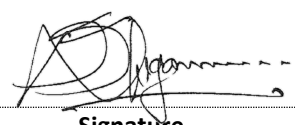
### 3.3 Signing by the Lead Verifier

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.

<b>Acknowledged by:</b>		 <b>Signature</b>
Name:	Zulkarnain Ishak	
Position:	Lead Verifier	
Date:	09-08-2021	

### 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 verification decision has been based upon this information.

<b>Acknowledged by:</b>		 <b>Signature</b>
Name:	Supun Nigamuni	
Position:	Certifier	
Date:	31-08-2021	