

## ISCC – International Sustainability and Carbon Certification

### About this Summary Audit Report

All ISCC audits are conducted based on the applicable ISCC requirements as laid down in the ISCC System Documents. The relevant ISCC requirements are specified in audit procedures (checklists) that have to be used by auditors from the Certification Bodies (CBs) for ISCC audits. The completed audit procedures are available to the CB, the certified company and ISCC. Based on the audit procedures the CB prepares and submits this Summary Audit Report to ISCC and the certified company. The Summary Audit Report is published on the ISCC website together with further information on the ISCC certificate. The report is a tool to further enhance the transparency of the ISCC sustainability certification. It provides an overview on relevant aspects and results of the audit of a certified ISCC System User. Information and data in the report reflect the situation at the date of the audit. Only such activities, processes or materials relevant for the ISCC audit shall be included in this Summary Audit Report. The report shall not contain confidential or business sensitive information or data, including data about amounts or volumes of material, names and/or addresses of subcontractors or service providers, clients, customers, or others. Therefore, data on volumes of sustainable material is provided on a voluntary basis only. The Summary Audit Report has to be provided for all ISCC certified System User, and the publication on the ISCC Website is mandatory.

The layout of this report is provided by ISCC to enable a harmonised approach and to foster the comparability. The CB is responsible for correctness of the information provided.

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## 1 About ISCC

ISCC – International Sustainability and Carbon Certification – is a solution provider for the implementation and certification of sustainable, traceable and deforestation-free supply chains. ISCC certification covers supply chains for all kinds of biomass (including agricultural and forest biomass), biogenic waste and residues, non-biological renewable materials and recycled carbon-based materials. ISCC certification ensures conformity with strict requirements regarding ecological and social practices, greenhouse gas emissions savings and traceability of materials throughout the supply chain. ISCC certification is applicable for the bioeconomy and the circular economy anywhere in the world, in particular for food, feed, energy (fuels, electricity, heating and cooling) and industrial applications.

ISCC is an independent multi-stakeholder initiative that has been developed and is being continuously improved with the involvement of its stakeholders. The ISCC system is governed by the legally registered ISCC Association (ISCC e.V.). ISCC certifications are conducted by independent third-party Certification Bodies (CB) cooperating with ISCC.

## 2 Information on the Certification Body

|                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                               |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of CB:                                                                                                                                                                            | PT Kualitas Sertifikasi Indonesia                                                                                                                                                                                                                                                                                             |
| Description and additional information:<br><br>(e.g. relevant recognitions or accreditations, authorities responsible for recognition, accreditation, surveillance and/ or monitoring) | QSI was established on January 27, 2020 in Jakarta, Indonesia. Our company is run by young and innovative individuals who have pocketed relevant experience for years. They are experienced in national and international regulations, especially in Forestry, Renewable Energy, Textile, Agriculture, and Management Systems |
| CB email:                                                                                                                                                                              | hi.circular@qualitasertifikasi.com                                                                                                                                                                                                                                                                                            |
| CB website:                                                                                                                                                                            | <a href="https://www.qualitasertifikasi.com/">https://www.qualitasertifikasi.com/</a>                                                                                                                                                                                                                                         |

## 3 System User and Audit Process

### 3.1 ISCC System User (Operational Site Registered for Certification)

|                                                                                        |                                                                       |                                               |                                                       |                                                   |                                                                                |
|----------------------------------------------------------------------------------------|-----------------------------------------------------------------------|-----------------------------------------------|-------------------------------------------------------|---------------------------------------------------|--------------------------------------------------------------------------------|
| Company name                                                                           | PT Serba Huta Jaya                                                    |                                               |                                                       |                                                   |                                                                                |
| Address                                                                                | Desa Sumber Mulyo, Marbau, Labuhanbatu Utara 0 - 21452 Sumatera Utara |                                               |                                                       |                                                   |                                                                                |
| Country                                                                                | Indonesia                                                             |                                               |                                                       |                                                   |                                                                                |
| Geo coordinates <sup>1</sup>                                                           | Latitude                                                              | 2.21429                                       | Longitude                                             | 99.93806                                          |                                                                                |
| Contact details of relevant department                                                 |                                                                       |                                               |                                                       |                                                   |                                                                                |
| Date of the audit                                                                      | 25/06/2024                                                            |                                               |                                                       |                                                   |                                                                                |
| Place of audit if different from address stated above<br>(Only applicable for traders) | On-site                                                               |                                               |                                                       |                                                   |                                                                                |
| Certification system(s) audited <sup>2</sup>                                           | ISCC EU <input checked="" type="checkbox"/>                           |                                               | ISCC PLUS <input type="checkbox"/>                    |                                                   | ISCC Japan FIT <input type="checkbox"/>                                        |
| Chain of custody option applied                                                        | Mass Balance <input checked="" type="checkbox"/>                      | Physical Segregation <input type="checkbox"/> | Identity preserved (hard IP) <input type="checkbox"/> | Bulk Commodity (soft IP) <input type="checkbox"/> | Controlled Blending (only applicable under ISCC PLUS) <input type="checkbox"/> |
| Year of first ISCC certification                                                       | 2023                                                                  |                                               |                                                       |                                                   |                                                                                |
| Other sustainability certification system(s) used <sup>3</sup>                         | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>   |                                               |                                                       |                                                   |                                                                                |
| Date of issuance of this Summary Audit Report                                          |                                                                       |                                               |                                                       |                                                   |                                                                                |

1. Information mandatory for individually certified farms and plantations

2. In their version applicable at the date of the audit (system documents are available at [www.iscc-system.org](http://www.iscc-system.org))

3. Please only list systems with comparable scopes. For ISCC EU in particular those systems which are recognised under RED II are relevant and national schemes like the Italian National Scheme, Dutch Double Counting etc. This also includes documentation requirements from countries to fulfil sustainable fuels mandates (e.g. documentation for the Norwegian biofuel legislation). For ISCC PLUS in addition traceability databases for biogas/ biomethane trading (e.g. Vertogas (NL), Green Gas (UK)), for wood-based feedstocks (e.g. PEFC, FSC) and other voluntary schemes for circular and/ or bio-based industrial applications like e.g. RSPO or EuCertPlast are relevant.

## ISCC Summary Audit Report

|                                                                                   |                                                                                      |                                                            |                                                               |                                                                  |
|-----------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|------------------------------------------------------------|---------------------------------------------------------------|------------------------------------------------------------------|
| Scope certified                                                                   | <input type="checkbox"/> Farm/Plantation                                             | <input type="checkbox"/> Forest Sourcing Area              | <input type="checkbox"/> First Gathering Point                | <input type="checkbox"/> Central Office (Farms/ Plantation)      |
|                                                                                   | <input type="checkbox"/> Central Office (Independent Smallholders)                   | <input type="checkbox"/> Central Office (Points of Origin) | <input checked="" type="checkbox"/> Point of Origin           | <input type="checkbox"/> Collecting Point                        |
|                                                                                   | <input type="checkbox"/> Warehouse                                                   | <input type="checkbox"/> Logistic Centre                   | <input type="checkbox"/> Trader with storage                  | <input type="checkbox"/> Trader                                  |
|                                                                                   | <input type="checkbox"/> MTBE Plant                                                  | <input type="checkbox"/> ETBE Plant                        | <input type="checkbox"/> Final Product Refinement (ISCC PLUS) | <input type="checkbox"/> Processing Unit: Please specify below   |
|                                                                                   | Type(s) of Processing Unit:                                                          |                                                            |                                                               |                                                                  |
|                                                                                   | Is the processing unit producing final Biofuels/bioliquids/biomass fuels?            |                                                            | Yes <input type="checkbox"/>                                  | No <input type="checkbox"/>                                      |
|                                                                                   | If yes, was the processing unit already in operation on or before 5 October 2015?    |                                                            | Yes <input type="checkbox"/>                                  | No <input type="checkbox"/>                                      |
|                                                                                   | Is the processing unit producing electricity, heating or cooling from biomass fuels? |                                                            | Yes <input type="checkbox"/>                                  | No <input checked="" type="checkbox"/>                           |
| If yes, was the processing unit already in operation on or before 1 January 2021? |                                                                                      | Yes <input type="checkbox"/>                               | No <input type="checkbox"/>                                   |                                                                  |
| Voluntary Add-ons (if applicable)                                                 | <input type="checkbox"/> No add-ons applied                                          | <input type="checkbox"/> Food Security Standard (FSS)      | <input type="checkbox"/> EN 15343                             | <input type="checkbox"/> Electricity and heat from biogas plants |
|                                                                                   | <input type="checkbox"/> GHG Emissions                                               | <input type="checkbox"/> Consumables                       | <input type="checkbox"/> Non-GMO for Food and Feed            | <input type="checkbox"/> Non-GMO for Technical Markets           |

### 3.2 CB Audit Team

|                                         |                        |
|-----------------------------------------|------------------------|
| Name of lead auditor:                   | Alfina Damayanti       |
| Name(s) of further auditors of the team |                        |
| Name of GHG expert <sup>4</sup>         | Adhitya Wisnu Pradhana |

4. Only relevant if individual GHG calculation is applied

## 3.3 Risk Assessment

|                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                 |                                                                                                          |                                                                                                      |                                                                                                                                          |  |
|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|--|
| Result of the risk assessment                                          | <input type="checkbox"/> Regular                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                 | <input type="checkbox"/> Medium                                                                          |                                                                                                      | <input type="checkbox"/> High                                                                                                            |  |
| Risk indicators taken into consideration for the risk assessment       | - Type of point of origin: Palm oil mil; I- Size of point of origin and amount of waste/residue material generated per month: POME oil is up to 335,50 mt; - Status of the material: POME oil meets the classification as waste/residue according List of material eligible for ISCC EU certification update 29 February 2024.; - The mill production capacity for CPO is 45 mt/hour                                                                                                                                                                                   |                                                                                                                 |                                                                                                          |                                                                                                      |                                                                                                                                          |  |
| Tools and sources used to determine risk factor                        | System user established and implemented the management system procedure which comply with ISCC requirements, such as: - Legal document, c.q. NIB (Nomor Induk Berusaha) number 8120001821707 issued 10/08/2018; - ISCC Manual PT Serba Huta Jaya, dated 11/05/2023 rev. 00. ISCC Manual covers guides about organizational structure of the company, document management, internal ISCC training, internal ISCC audit, traceability, mass balance, GHG emission calculation, as well as management review.; - Signed ISCC Term of Use on 11/05/2023 by Chiwang as mill |                                                                                                                 |                                                                                                          |                                                                                                      |                                                                                                                                          |  |
| Risk level applied for traceability                                    | <input type="checkbox"/> Regular                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                 | <input type="checkbox"/> Medium                                                                          |                                                                                                      | <input checked="" type="checkbox"/> High                                                                                                 |  |
| Sampling applied during the audit                                      | <input type="checkbox"/> Yes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                 |                                                                                                          | <input checked="" type="checkbox"/> No                                                               |                                                                                                                                          |  |
| Scope(s) audited based on a sample                                     | <input type="checkbox"/> Smallholders, Farms/ Plantations<br><br><input checked="" type="checkbox"/> n.a.                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <input type="checkbox"/> Points of Origin<br><br><input checked="" type="checkbox"/> n.a.                       | <input type="checkbox"/> Storage Facilities <sup>5</sup><br><br><input checked="" type="checkbox"/> n.a. | <input type="checkbox"/> Dependent Collecting Points<br><br><input checked="" type="checkbox"/> n.a. | <input type="checkbox"/> Final Product Refinement (FPR) group certification <sup>6</sup><br><br><input checked="" type="checkbox"/> n.a. |  |
| Risk level applied for sampling                                        | <input type="checkbox"/> Regular<br><input type="checkbox"/> Medium<br><input type="checkbox"/> High                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <input type="checkbox"/> Regular<br><input type="checkbox"/> Medium<br><input checked="" type="checkbox"/> High | <input type="checkbox"/> Regular<br><input type="checkbox"/> Medium<br><input type="checkbox"/> High     | <input type="checkbox"/> Regular<br><input type="checkbox"/> Medium<br><input type="checkbox"/> High | <input type="checkbox"/> Regular<br><input type="checkbox"/> Medium<br><input type="checkbox"/> High                                     |  |
| Total number(s) of operations relevant for calculating the sample size | Smallholders:<br>Farms or Plantations:<br>Points of Origin:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                 |                                                                                                          | Storage Facilities:<br>Dependent Collecting Points:<br>FPR group members:                            |                                                                                                                                          |  |
| Number(s) of audits based on sampling                                  | Smallholders:<br>Farms or Plantations:<br>Points of Origin:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                 |                                                                                                          | Storage Facilities:<br>Dependent Collecting Points:<br>FPR group members:                            |                                                                                                                                          |  |

5. For ISCC EU: If certified collecting points and central offices for points of origin of waste and residues are using external storage facilities and/or dependent collecting points (only possible under the scope collecting point), the sampling of dependent collecting points and external storage facilities is not possible, i.e. all external sites have to be audited.

6. Only applicable for ISCC PLUS

### 3.4 Summary of Activities

|                                                                                                                   |                                                                                                                                                                                                                                                             |                                                                                                                                                          |                                                                                                                                                          |
|-------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|
| Amount of sustainable input material (in mt)*                                                                     | This information can be provided on a voluntary basis as this may be commercially sensitive information.)                                                                                                                                                   |                                                                                                                                                          |                                                                                                                                                          |
| Raw materials with country of origin*                                                                             |                                                                                                                                                                                                                                                             |                                                                                                                                                          |                                                                                                                                                          |
| Sustainable output material*                                                                                      |                                                                                                                                                                                                                                                             |                                                                                                                                                          |                                                                                                                                                          |
| Please indicate the type(s) of sustainable materials traded<br>(applicable for the certification of traders only) | <input type="checkbox"/> Raw materials                                                                                                                                                                                                                      | <input type="checkbox"/> Intermediate products                                                                                                           | <input type="checkbox"/> Final products                                                                                                                  |
| Type(s) of producers supplying sustainable biomass**                                                              | <input type="checkbox"/> Smallholders <sup>1</sup>                                                                                                                                                                                                          | <input type="checkbox"/> Individual farms                                                                                                                | <input type="checkbox"/> Plantations                                                                                                                     |
| Total number of producers supplying sustainable biomass**                                                         |                                                                                                                                                                                                                                                             |                                                                                                                                                          |                                                                                                                                                          |
| Total production area of all producers supplying sustainable biomass (in ha)**                                    | <input type="checkbox"/> 1 – 500<br><input type="checkbox"/> 500 – 5,000<br><input type="checkbox"/> 5,000 – 20,000<br><input type="checkbox"/> > 20,000                                                                                                    | <input type="checkbox"/> 1 – 500<br><input type="checkbox"/> 500 – 5,000<br><input type="checkbox"/> 5,000 – 20,000<br><input type="checkbox"/> > 20,000 | <input type="checkbox"/> 1 – 500<br><input type="checkbox"/> 500 – 5,000<br><input type="checkbox"/> 5,000 – 20,000<br><input type="checkbox"/> > 20,000 |
| Countries of smallholders, farms and plantations covered by certification**                                       |                                                                                                                                                                                                                                                             |                                                                                                                                                          |                                                                                                                                                          |
| Supplying Farm(s) controlled by European Cross Compliance**                                                       | Yes <input type="checkbox"/> No <input type="checkbox"/><br>Note: If supplying farms were controlled by European Cross Compliance (CC) only ISCC Principle 1 was verified at the audit. ISCC Principles 2 – 6 are covered by the Cross Compliance controls. |                                                                                                                                                          |                                                                                                                                                          |
| Information on volumes supplied by biomass producers or points of origin (in mt per raw material)***              | (To be provided on a voluntary basis as this may be commercially sensitive information. For agricultural producers of oil palm fresh fruit bunches this information is compulsory)                                                                          |                                                                                                                                                          |                                                                                                                                                          |

|                                                                                                                        |                                                                                                                                                                                                                  |                                           |                                                                               |                                           |
|------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------|
| List of sites covered by the certification                                                                             | <p>Optional information for first gathering points, collecting points, points of origin (individually certified) and traders with storage: list of sites under the scope of certification (name and address)</p> |                                           |                                                                               |                                           |
| List of FPR activities                                                                                                 |                                                                                                                                                                                                                  |                                           |                                                                               |                                           |
| List of outsourced FPR activities                                                                                      |                                                                                                                                                                                                                  |                                           |                                                                               |                                           |
| GHG option applied for outgoing sustainable material<br>(Mandatory for ISCC EU and ISCC DE. Multiple options possible) | <input type="checkbox"/> Total default value                                                                                                                                                                     |                                           | <input type="checkbox"/> Disaggregated default value                          |                                           |
|                                                                                                                        | <input type="checkbox"/> Actual value                                                                                                                                                                            |                                           | <input type="checkbox"/> NUTS2 value or “NUTS2-equivalent” value <sup>2</sup> |                                           |
|                                                                                                                        | <input type="checkbox"/> Voluntary add-on “GHG Emissions” was not applied (only relevant for ISCC PLUS)                                                                                                          |                                           |                                                                               |                                           |
| GHG saving factors applied                                                                                             | <input type="checkbox"/> None                                                                                                                                                                                    | <input type="checkbox"/> e <sub>sca</sub> | <input type="checkbox"/> e <sub>ccs</sub>                                     | <input type="checkbox"/> e <sub>ccr</sub> |

\* Applicable for physical input and output. Not applicable for material which is only traded on a “paper” basis

\*\* Applicable for certification of First Gathering Points, Central Offices (farms/ plantations), Central Offices (independent smallholders) and individual certified farms/plantations

\*\*\* Applicable for certification of First Gathering Points, Central Offices and Collecting Points

<sup>1</sup> Smallholders are farmers growing a cash crop alongside other subsistence crops on areas usually smaller than 50 ha. The smallholding farm generally provides the main source of income for the family owning the land, and the family usually conducts most of the labour

<sup>2</sup> “NUTS2-equivalent” values: GHG values for cultivation in a “NUTS2-equivalent” region of a country outside the European Union (values are implemented by the European Commission)

### 3.5 Summary of Audit Results

Audit results per chapter of the ISCC Audit Procedures:

| Chapter                                                                             | Number of detected major non-conformities<br>(for main and sample audits)                                                                                                                                               | Number of detected minor non-conformities<br>(for main and sample audits)     |
|-------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|
| Management System                                                                   |                                                                                                                                                                                                                         |                                                                               |
| Traceability                                                                        |                                                                                                                                                                                                                         |                                                                               |
| Chain of Custody                                                                    |                                                                                                                                                                                                                         |                                                                               |
| GHG                                                                                 |                                                                                                                                                                                                                         |                                                                               |
| Farms / Plantations or Forest Sourcing Areas                                        |                                                                                                                                                                                                                         |                                                                               |
| ISCC Principle 1                                                                    | Violations of ISCC Principle 1 are critical non-conformities and cannot be subject to corrective measures                                                                                                               |                                                                               |
| ISCC Principle 2                                                                    |                                                                                                                                                                                                                         |                                                                               |
| ISCC Principle 3                                                                    |                                                                                                                                                                                                                         |                                                                               |
| ISCC Principle 4                                                                    |                                                                                                                                                                                                                         |                                                                               |
| ISCC Principle 5                                                                    |                                                                                                                                                                                                                         |                                                                               |
| ISCC Principle 6                                                                    |                                                                                                                                                                                                                         |                                                                               |
| Point of Origin                                                                     |                                                                                                                                                                                                                         |                                                                               |
| Implementation status of mandatory Corrective measures                              | <input checked="" type="checkbox"/> Corrected <input type="checkbox"/> Not corrected<br><b>Note: Under ISCC all non-conformities with mandatory requirements must be implemented before a certificate can be issued</b> |                                                                               |
| Status of voluntary improvement measures                                            | <input type="checkbox"/> Fully implemented                                                                                                                                                                              | <input type="checkbox"/> Partially implemented                                |
|                                                                                     | <input type="checkbox"/> Not (yet) implemented                                                                                                                                                                          | <input checked="" type="checkbox"/> No voluntary improvement measures defined |
| Remarks, observations of best practices and recommendations relevant for ISCC audit | (To be provided on a voluntary basis)                                                                                                                                                                                   |                                                                               |