

No.: 0232/VN1A-HN-BC

## INDEPENDENT AUDITORS' LIMITED ASSURANCE REPORT ON SELECTED SUSTAINABILITY INDICATORS

**To:** The Board of Directors  
Petrovietnam Camau Fertilizer Joint Stock Company

### *Report on Selected Sustainability Indicators*

We have been engaged with Petrovietnam Camau Fertilizer Joint Stock Company ("the Company") to perform a limited assurance engagement on selected Sustainability Indicators for the year ended 31 December 2023 in Sustainability Report 2023 of the Company ("selected KPIs").

### *The Board of Directors' Responsibilities*

The Board of Directors is responsible for the preparation and presentation of the selected KPIs in the Company's Sustainability Report 2023 in accordance with criteria and reporting scope as presented in page 122 of this report. This responsibility includes design, implementation and maintenance of systems and procedures related to the preparation of selected KPIs in the Company's Sustainability Report 2023 that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate criteria; using of assumption and estimates that are reasonable in the circumstances.

### *Our Independence and Quality Control*

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviours.

We apply International Standard on Quality Management 1 and accordingly maintain a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

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## INDEPENDENT AUDITORS' LIMITED ASSURANCE REPORT ON SELECTED SUSTAINABILITY INDICATORS (Continued)

### ***Auditor's Responsibilities***

Our responsibility is to express a limited assurance conclusion on the selected KPIs in the sustainability report based on the procedures we have performed and the evidence we have obtained in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised) "Assurance Engagements other than Audits or Reviews of Historical Financial Information". This Standard requires that we comply with ethical requirements, plan and perform the engagement to obtain limited assurance about whether the selected KPIs are free from material misstatement.

The accuracy and completeness of the selected KPIs depends on the contingent limitations due to nature, methodology for determining, calculating and estimating those selected KPIs. Thus, our limited assurance report should be considered in conjunction with the Company's sustainability report procedures.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement.

### ***Subject Matter and Scope of limited assurance engagement***

We performed limited assurance procedures on selected KPIs as follows:

No.	Selected KPIs	GRI	Scope	Page
1.	Total electricity consumption in 2023	GRI 302-1	(i)	106
2.	Total water consumption in 2023	GRI 303-5	(ii)	100
3.	Rate of turnover and new hire in 2023	GRI 401-1	(i)	70
4.	Total employees by level, by gender and by age group in 2023	GRI 405-1	(i)	71

- (i) The coverage includes Petrovietnam Camau Fertilizer Joint Stock Company (Camau Office, Camau Factory and Representative Office in Ho Chi Minh City) and Petrovietnam Packaging Joint Stock Company (the Company's subsidiary).
- (ii) The coverage includes Petrovietnam Camau Fertilizer Joint Stock Company (Camau Office and Camau Factory) and Petrovietnam Packaging Joint Stock Company (the Company's subsidiary).

## INDEPENDENT AUDITORS' LIMITED ASSURANCE REPORT ON SELECTED SUSTAINABILITY INDICATORS (Continued)

We performed limited assurance procedures on selected KPIs for the year ended 31 December 2023 as presented in the Sustainability Report 2023 of the Company. Our limited assurance engagement is not related to prior periods and not extended to any other information of the Sustainability Report 2023, therefore, we do not express the conclusion on such information

### **Criteria**

The selected KPIs above were assessed in accordance with the Company's internal sustainability reporting policies with reference to Global Reporting Initiative ("GRI") and the reporting scope as described in page 122 of the Company's Sustainability Report 2023.

### **Summary of procedures performed**

Our limited assurance conclusion is based on the evidence obtained from performing the following procedures:

- Primarily interview personnel who are responsible for the preparation and presentation of the selected KPIs;
- Review the internal process for collection, aggregation and reporting of the selected KPIs; and
- Inspect, on a sample basis, of vouchers, internal report provided by the Company and invoices provided by relevant suppliers supporting the preparation and presentation of the selected KPIs.

### **Conclusion**

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the selected KPIs for the year ended 31 December 2023 have not been prepared, in all material respects, in accordance with the Company's internal sustainability reporting policies and the reporting scope as described in page 122 of the Company's Sustainability Report 2023.

### **Use of this report**

This report has been prepared solely for the Board of Directors of the Company for the purpose of reporting on the selected KPIs for the year ended 31 December 2023 in the Company's Sustainability Report 2023 and should not be used for any other purposes. We do not therefore accept any obligations or responsibilities to any other parties than the Board of Directors of the Company, for the use of this report.



Tran Xuan Anh  
Deputy General Director

Audit Practising Registration Certificate No. 0723-2023-001-1

**DELOITTE VIETNAM AUDIT COMPANY LIMITED**

27 August 2024

Hanoi, S.R. Vietnam