

## ASSURANCE STATEMENT

### SGS PAKISTAN (PVT) LTD'S REPORT ON SUSTAINABILITY ACTIVITIES IN THE Unity Foods LTD SUSTAINABILITY REPORT FOR 2021-22

#### NATURE AND SCOPE OF THE ASSURANCE/VERIFICATION

SGS Pakistan (Pvt) Ltd. (hereinafter referred to as SGS) was commissioned by Unity Foods Ltd (hereinafter referred to as Unity Foods) to conduct an independent assurance of the Sustainability Report for 2021-22 (hereinafter referred to as the Report). The scope of the assurance, based on the SGS Sustainability Report Assurance methodology, included the sampled text, and data in accompanying tables, contained in the report presented during on-site verification (2022/03/07~2022/03/11). SGS reserves the right to update the assurance statement from time to time depending on the level of report content discrepancy of the published version from the agreed standards requirements

#### INTENDED USERS OF THIS ASSURANCE STATEMENT

This Assurance Statement is provided with the intention of informing all Unity Food's Stakeholders.

#### RESPONSIBILITIES

The information in the Unity Foods's Sustainability Report of 2021-22 and its presentation are the responsibility of the management of Unity Foods. SGS has not been involved in the preparation of any of the material included in the Report.

Our responsibility is to express an opinion on the report content within the scope of verification with the intention to inform all Unity Food's stakeholders.

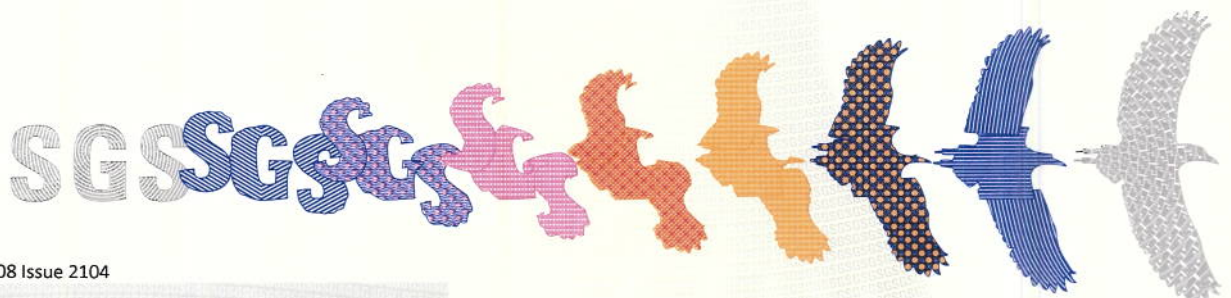
#### ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE

The SGS ESG & Sustainability Report Assurance protocols used to conduct assurance are based upon internationally recognized assurance guidance, including the Principles contained within the Global Reporting Initiative Sustainability Reporting Standards (GRI Standards) 101: Foundation 2016 for report quality, and the guidance on levels of assurance contained within the AA1000 series of standards and guidance for Assurance Providers.

#### SCOPE OF ASSURANCE AND REPORTING CRITERIA

This report has been assured using our protocols for:

- evaluation of the report against the requirements of Global Reporting Initiative Sustainability Reporting Standards (100, 200, 300 and 400 series) claimed in the GRI content index as material.



**ASSURANCE METHODOLOGY**

The assurance comprised a combination of pre-assurance research, interviews with relevant employees, superintendents, and the senior management in Pakistan; documentation & record review, validation with external bodies &/or stakeholders, and site visits where relevant.

**LIMITATIONS AND MITIGATION**

Financial data drawn directly from independently audited financial accounts has not been checked back to source as part of this assurance process.

**STATEMENT OF INDEPENDENCE AND COMPETENCE**

The SGS Group of companies is the world leader in inspection, testing and verification, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social and ethical auditing and training; environmental, social and sustainability report assurance. SGS affirm our independence from Unity Foods, being free from bias and conflicts of interest with the organisation, its subsidiaries and stakeholders.

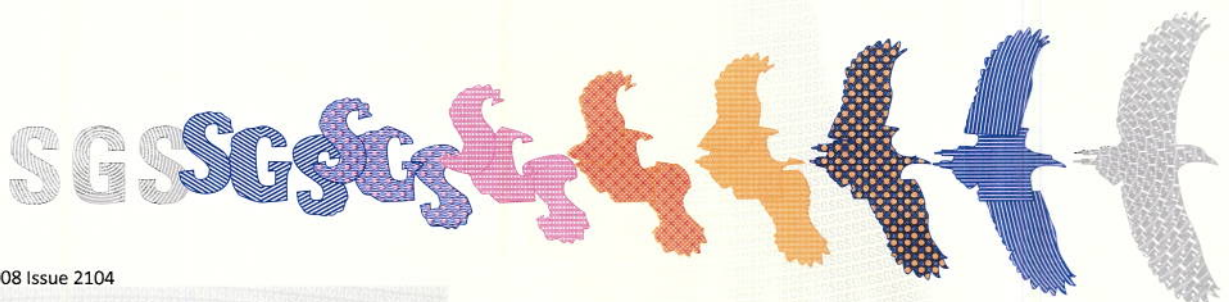
The assurance team was assembled based on their knowledge, experience and qualifications for this assignment, and comprised auditors registered with ISO 26000, ISO 20121, ISO 50001, SA8000, RBA, QMS, EMS, SMS, GPMS, CFP, WFP, GHG Verification and GHG Validation Lead Auditors and experience on the SRA Assurance service provisions.

**FINDINGS AND CONCLUSIONS**

**VERIFICATION/ ASSURANCE OPINION**

On the basis of the methodology described and the verification work performed, we are satisfied that the information and data contained within Unity Foods Sustainability Report of 2021-22 verified is accurate, reliable and provides a fair and balanced representation of Unity Foods sustainability activities in 01/01/2021 to 01/31/2022.

The assurance team is of the opinion that the Report can be used by the Reporting Organization's Stakeholders. In our opinion, the contents of the report meet the requirements of GRI Standards in accordance with Reference Option.



**GLOBAL REPORTING INITIATIVE REPORTING STANDARDS CONCLUSIONS, FINDINGS AND RECOMMENDATIONS**

The report, Unity Foods's Sustainability Report of 2021-22, is adequately in line with the GRI Standards in accordance with Reference Option. The material topics and their boundaries within and outside of the organization are properly defined in accordance with GRI's Reporting Principles for Defining Report Content. Disclosures of identified material topics and boundaries, and stakeholder engagement, GRI 102-40 to GRI 102-47, are correctly located in content index and report for future reporting, it is recommended that impact for each material topic (103-1) may be explored further including efforts to mitigate the impacts. More descriptions about the results of the evaluation of the management approach and specific actions aimed at improving performance are also encouraged. Moreover, it is recommended to involve more stakeholders in determine materiality aspects. Focus Group Discussion among stakeholders both internal and external could be considered to complete existing method.

**Signed:**

**For and on behalf of SGS Pakistan (Pvt) Ltd.**



**Ali Akhter Khan**  
**Director Operations**  
**Pakistan**  
**15 April, 2022**  
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