



Validated Audit Report Indirect Spend

Audit Reference Number	VAR-20260106-TWN-01A01-2
Audited Facility	Premier International Development Inc.
Overall Audit Score	189.4/200
Disclaimer	To the knowledge of RBA, the APSCA number listed is accurate as of the date hereof. Listing of the APSCA number herein is not in any way an endorsement by RBA of APSCA. RBA is not an affiliate of APSCA, and RBA is not liable for any losses, expenses or damages of any nature, including, without limitation, special, incidental, punitive, direct, indirect or consequential damages or lost income or profits, resulting from or arising out of reliance or use of the APSCA number. The scope is limited to the requesting company of the audit.

Conformance Results

Overall Score	Conformance	Risk of NC	Minor NC	Major NC	Priority NC	Opportunity for Improvement	Total Scored Questions	Not Applicable Questions
189.4	64	0	1	1	0	0	72	6

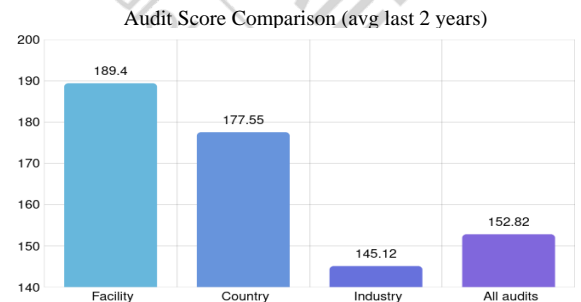
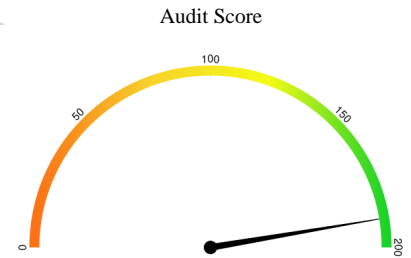
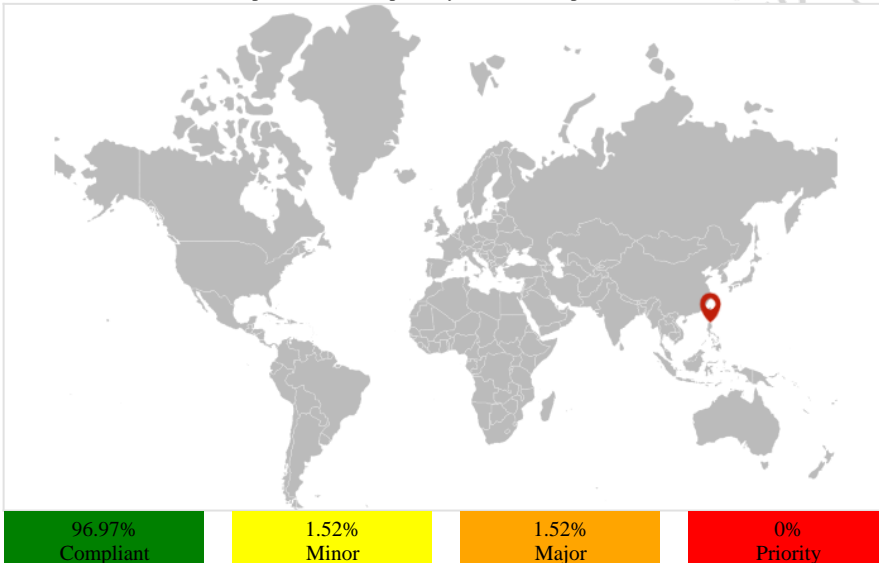
*NC= Non-conformance to RBA Code of Conduct

Audit Information	
Audit ID	G-AU-10016520
QC Completed Date	02/12/2026
Audit Start Date	01/06/2026
Closing Meeting Date	01/06/2026
Audit Type	Initial Audit
Audit Firm	SGS
Auditor Information	Auditor-1933, Auditor-608
Audit Category	Indirect Spend VAP
Business Type	HR Support
VAP Version	RBA Protocol 8.0.2 - January 2025

Facility Information	
Company Name	Premier International Development Inc.
Facility Name	Premier International Development Inc.
RBA Facility ID	G-FA-10016475
Facility Address	10F., No.27, Sec. 1, Chang-an E. Rd., Jhongsan District, Taipei City 104, Taiwan (R.O.C.) Taipei City, Taipei City 104
Facility Country	Chinese Taipei
Facility Point Of Contact	joyce@pidi.com.tw
Total Number Of In-Scope Workers	45

The scope is limited to the requesting company of the Indirect Spend VAP audit.

Premier International Development Inc. - Taipei City, Chinese Taipei



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Compliance Summary by Section



A) LABOR



B) HEALTH AND SAFETY



C) ENVIRONMENT



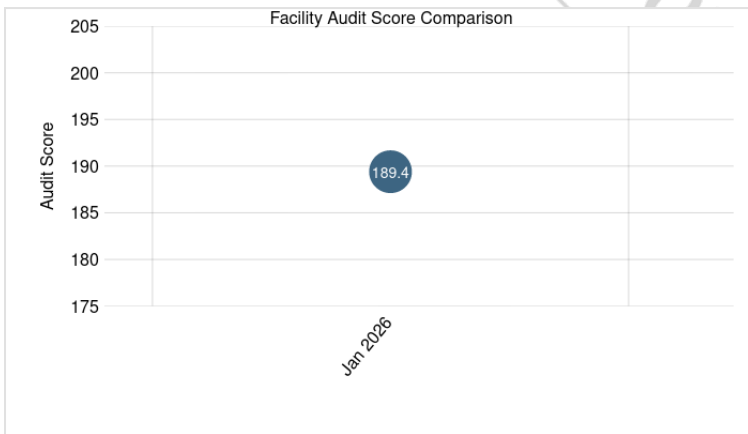
D) ETHICS



E) SUPPLY CHAIN MANAGEMENT

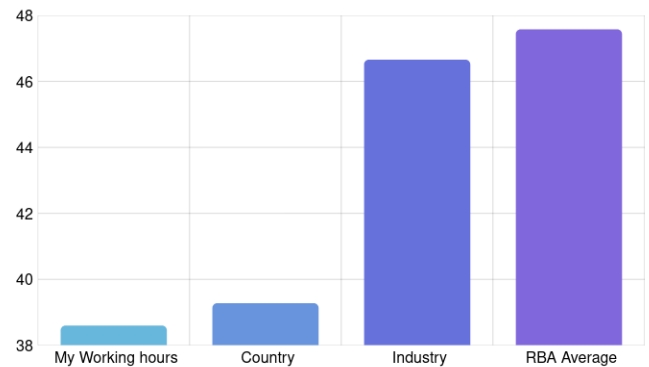
Finding Summary by Section

Section	Conformance	Risk of NC	Minor of NC	Major of NC	Priority of NC	Opportunity for Improvement	Total scored questions	Non applicable questions
A) LABOR	25	0	0	0	0	0	27	2
B) HEALTH AND SAFETY	16	0	0	0	0	0	19	3
C) ENVIRONMENT	8	0	1	0	0	0	10	1
D) ETHICS	11	0	0	0	0	0	11	0
E) SUPPLY CHAIN MANAGEMENT	4	0	0	1	0	0	5	0



Working Hours

Factory Average Working Hours Comparison



#	Audit Code	Start Date	Audit Type	Category	Score
1	G-AU-10016520	01/06/2026	Initial Audit	Indirect Spend VAP	189.4

Non-conformance Findings Details

Highlighted Question # indicates legal non-conformance.

Question #	Subsection Name	Question Text	Rating
VAP-C.M.4.2	C.M.4) PERFORMANCE REVIEW AND CONTINUOUS IMPROVEMENT	An adequate and effective environmental self-audit process is established to assess conformance with the RBA Code and customer requirements periodically.	Minor Non-Conformance
VAP-E4.2	E4) SUPPLIER RESPONSIBILITY	Next tier major suppliers have been identified.	Major Non-Conformance



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Process and Summary

VAP-Info19.7
Process and summary: Executive summary
The validated initial audit of Premier International Development Inc. evaluates the facility's labor, occupational health & safety, environmental practices, ethics, and supporting management systems against the RBA Protocol 8.0.2 criteria and applicable laws and regulations. The audit took place on 06 January 2026. Two RBA Auditors spent a total of 2 person-days onsite cover full scope audit of all manufacturing buildings and common spaces (meal area). There are no integrity issues are encountered during the audit. The audit results are based on objective evidence gathered through management, staff and worker interviews, pertinent documents and records and workplace observations. There is no priority, no major and 2 minor rating founds of the audit criteria.

Question #	Process and Summary	Description
VAP-Info19.1	Management attitude	The management shows a cooperative attitude to the audit. They allow assessors to tour all the factory areas, take needed photos, copy related documents and conduct worker interviews. The management all agrees the audit process in the audit and promises to take continuous maintenance to ensure the compliance with clients' requirements.
VAP-Info19.2	Worker attitude	Auditors selected all 20 workers from different production workshops, sexes, age, and employee representative for interviews in meeting rooms without being interrupted. All workers are open and cooperative during the interview.
VAP-Info19.3	Process Integrity	Nil
VAP-Info19.4	Closing meeting	The closing meeting is started at 04:30 pm on 2026/01/06, and representatives of labor, occupational health & safety, environmental practices, ethics, and supporting management systems attend the closing meeting. The audit result has been reviewed and agreed by the management in the closing meeting.
VAP-Info19.5	Exception management	Nil

Full Listing of Questionnaire Results

E) SUPPLY CHAIN MANAGEMENT	
E4) SUPPLIER RESPONSIBILITY	
Question #	VAP-E4.2
Question Text	Next tier major suppliers have been identified.
Rating	Major Non-Conformance
Conclusion	Next tier major suppliers have been identified, however, system issue: The criteria for next tier major suppliers does not cover 2 out of 12 foreign labor agents that supplied foreign migrant workers.
Data points	<p>Data Point: Record review: Major next-tier supplier compliance policy of Supplier Management Measures(Doc. No: RBA-E001, Rev. 01, Issue date: 2025/11/01) a) Is not adequate due to the criteria for next tier major suppliers does not cover 2 out of 12 foreign labor agents that supplied foreign migrant workers. b) Includes supplier identification process. c) Defines Major supplier. d) Identifies next tier major suppliers. e) Defines all on-site service providers are major next-tier suppliers. f) Defines all labor agents or contractors are major next-tier suppliers.</p> <p>Data Point: Record review: Major next-tier supplier compliance process of Supplier Management Measures(Doc. No: RBA-E001, Rev. 01, Issue date: 2025/11/01) a) Is not adequate and effective due to the criteria for next tier major suppliers does not cover 2 out of 12 foreign labor agents that supplied foreign migrant workers. b) Includes supplier identification process. c) Defines Major supplier. d) Identifies next tier major suppliers. e) Defines all on-site service providers are major next-tier suppliers. f) Defines all labor agents or contractors are major next-tier suppliers. g) States the communication process with its next tier major suppliers on the RBA code, its requirements and additional contract requirements.</p> <p>Data Point: Record review: Major next-tier supplier compliance assignment letter of Supplier Management Measures(Doc. No: RBA-E001, Rev. 01, Issue date: 2025/11/01) confirms a senior representative is assigned responsibility: a) To ensure compliance with laws and regulations. b) Is authorized to implement: b.a) Programs. b.b) Pcess actions. b.c) Corrective actions as needed.</p> <p>Data Point: Record review: 4 out of 4 corporate proof records of major suppliers identification and implementation process covering the period January 2025 to December 2025 a) List of next-tier major suppliers. b) Definition of major supplier.</p> <p>Data Point: Record review: Major next tier supplier list (Doc. No: NA, Rev. NA, Issue date: 2025/11/25) a) Includes all next tier major suppliers. b) Is current. c) Is accurate. d) Includes all on-site service providers are major next-tier suppliers. e) Does not includes all labor agents are major next tier suppliers.</p> <p>Data Point: Management interview: Ms. Carol Lin/ Management Dep. Director confirm the audit observations.</p> <p>Data Point: Worker interview: 2 out of 2 procurement staffs confirm the audit observations.</p> <p>Data Point: Supporting evidence reference(s): N/A</p>
C) ENVIRONMENT	



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C.M.4) PERFORMANCE REVIEW AND CONTINUOUS IMPROVEMENT

Table with 2 columns: Question #, Question Text, Rating, Conclusion, Data points. Contains details for VAP-C.M.4.2 regarding environmental self-audit process.

A) LABOR

A1) PROHIBITION OF FORCED LABOR

Table with 2 columns: Question #, Question Text, Rating, Conclusion, Data points. Contains details for VAP-A1.1 regarding forced labor prohibition.

Table with 2 columns: Question #, Question Text. Contains details for VAP-A1.2.

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Question Text	Terms and conditions of employment are provided in writing and in their native language, or a language the worker can understand, before employment (foreign and internal migrant workers: before leaving their home country/region) and the key terms and conditions of employment are explained verbally in a language workers can understand, so workers understand what the terms and conditions of employment state.
Rating	Conformance
Conclusion	Terms and conditions of employment are provided in writing and in their native language, or a language the worker can understand, before employment and the key terms and conditions of employment are explained verbally in a language workers can understand, so workers understand what the terms and conditions of employment state. No foreign or internal migrant workers.
Data points	<p>Data Point: Record review: 20 out of 20 Employment Terms and Conditions show: a) Workers are informed prior to employment of the key employment terms and conditions in writing in their native language or a language the worker can understand. b) Terms and conditions of employment state that workers can resign without penalty if reasonable notice is given. c) All work shall be voluntary.</p> <p>Data Point: Record review: 20 out of 20 proof of communication records covering the period January 2025 to December 2025 demonstrate: a) Key components of the employment conditions are communicated to workers in a language they can understand. b) Nature of work. c) Working hours, Days off and holidays. d) Entitlements. e) Benefits (housing, transportation, uniforms, etc.). f) What fees will the worker be charged and the amount(s). g) Wages and wage deductions (including all components of social insurance) and how these are calculated. h) Other non-legally required benefits provided (company trip, insurances).</p> <p>Data Point: Record review: 20 out of 20 Personnel files include: a) Leaving conditions. b) End of contracts details.</p> <p>Data Point: Management interview: Ms. Carol Lin/ Management Dep. Director confirm the audit observations.</p> <p>Data Point: Worker interview: 20 out of 20 workers (no foreign migrant workers and no internal migrant workers) confirm the audit observations.</p> <p>Data Point: Supporting evidence reference(s): N/A</p>

Question #	VAP-A1.3
Question Text	The worker's government-issued identification and personal documentation originals are not held by their employer, agents and sub-agents.
Rating	Conformance
Conclusion	The worker's government-issued identification and personal documentation originals are not held by the employer or agents.
Data points	<p>Data Point: Site observation: a) Workers can demonstrate where personal records are kept securely. b) Workers maintain possession or control over their identification record.</p> <p>Data Point: Record review: 20 out of 20 personnel files demonstrate: a) No originals of workers' personal documentation are kept.</p> <p>Data Point: Record review: 20 out of 20 Personal documents show: a) Original documents are not to be tampered with or damaged in any way.</p> <p>Data Point: Record review: Payroll records of foreign migrant workers or internal migrant workers are not applicable, as no foreign or internal migrant workers.</p> <p>Data Point: Management interview: Ms. Carol Lin/ Management Dep. Director confirm the audit observations.</p> <p>Data Point: Worker interview: 20 out of 20 workers (no foreign migrant workers and no internal migrant workers) confirm the audit observations.</p> <p>Data Point: Supporting evidence reference(s): N/A</p>

A2) YOUNG WORKERS

Question #	VAP-A2.1
Question Text	Workers are not below the minimum age
Rating	Conformance
Conclusion	Workers are not below the minimum age. The youngest worker is 26 years old.

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Data points	<p>Data Point: Site observation: No Identification of workers on-site under the minimum age.</p> <p>Data Point: Record review: 20 out of 20 personnel files reveal: a) All workers are above the minimum age or above the company policy minimum age. The youngest worker is 26 years old.</p> <p>Data Point: Management interview: Ms. Carol Lin/ Management Dep. Director confirm the audit observations.</p> <p>Data Point: Worker interview: 20 out of 20 workers confirm the audit observations</p> <p>Data Point: Supporting evidence reference(s): N/A</p>
Question #	VAP-A2.2
Question Text	Workers under the age of 18 are not allowed to perform work that is likely to jeopardize the health or safety of these young workers, including night work or overtime.
Rating	Not Applicable
Conclusion	
Data points	
Question #	VAP-A2.3
Question Text	Apprentice/Intern/Student Worker employment conforms with learning objectives.
Rating	Not Applicable
Conclusion	
Data points	
A3) WORKING HOURS	
Question #	VAP-A3.1
Question Text	Hours worked in a workweek does not exceed 60 hours.
Rating	Conformance
Conclusion	Hours worked in a workweek over the last 12 months do not exceed 60 hours or 46 hours of overtime work per month of local law. The months of March 2025 (Random), August 2025 (Random) and December 2025 (Random) are reviewed. There is no obvious peak and low month. The highest weekly working hours are 51h/workweek, and the highest monthly overtime hours are 14h/ month. No young workers in the factory.
Data points	<p>Data Point: Record review: 20 out of 20 working hour records covering each month of the period of March 2025 (Random), August 2025 (Random) and December 2025 (Random) demonstrate hours worked in a workweek over the last 12 months do not exceed 60 hours or 46 hours of overtime work per month of local law. The highest weekly working hours are 51h/workweek, and the highest monthly overtime hours are 14 h/ month. No young workers in the factory.</p> <p>Data Point: Record review: 2 out of 2 production records covering the period March 2025 (Random), August 2025 (Random) and December 2025 (Random) confirm time recording device works accurately and are preventatively maintained.</p> <p>Data Point: Record review: Waiver is not available as the waiver is not applied by the government.</p> <p>Data Point: Management interview: Ms. Carol Lin/ Management Dep. Director confirm the audit observations.</p> <p>Data Point: Worker interview: 20 out of 20 workers confirm the audit observations.</p> <p>Data Point: Supporting evidence reference(s): RBA Working Hours Collection Template</p>
Question #	VAP-A3.2
Question Text	Workers receive at least one (1) day off every seven (7) days
Rating	Conformance
Conclusion	Workers receive at least one day off every seven days. The months of March 2025 (Random), August 2025 (Random) and December 2025 (Random) are reviewed. There is no obvious peak and low month. The longest consecutive working days are 6 days worked. No young worker.



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Table with 2 columns: Question #, Question Text, Rating, Conclusion, Data points. Contains audit details for Indirect Spend and A4) WAGES AND BENEFITS.



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Data points	<p>Data Point: Record review: 20 out of 20 payroll records covering each month of the period January 2025 to December 2025 demonstrate: a) "Equal pay for equal work and qualification" applies b) "Pay equals time worked" applies; this means any company-required activity. c) All workers shall be paid no less than the agreed wage for all regular hours. d) Overtime and other compensation and benefits are paid and are on top of the agreed wage for regular hours. e) Payment made to leavers (resigned workers) is in compliance and not later than one month after the final day on the job. f) Wages, benefits, and overtime are correctly calculated and accurate pay records are maintained. g) Wages are paid directly to workers (or a legally designated third party) with no unauthorized deductions (including for disciplinary measures) in a timely manner. h) Recurring pay (including overtime and other) is not delayed more than two days after the agreed timing for payment. i) Maternity or sick leave absences do not incur a financial penalty. j) Wage records are accurate. k) No deductions or payment for PPE. L) No learners in the factory.</p> <p>Data Point: Record review: 20 out of 20 Personnel records demonstrate wages and compensation reflect "equal pay for equal work and qualification".</p> <p>Data Point: Record review: 20 out of 20 working hour records covering each month of the period January 2025 to December 2025 demonstrate wages, benefits, and overtime are correctly calculated.</p> <p>Data Point: Record review: 2 out of 2 leave records covering the period January 2025 to December 2025 confirm payments are correctly calculated.</p> <p>Data Point: Record review: 2 out of 2 grievance records covering the period January 2025 to December 2025 confirm payments are correctly calculated.</p> <p>Data Point: Record review: 20 out of 20 payroll slips covering each month of the period January 2025 to December 2025 demonstrate: Payroll Evidence confirms all worker payments are correctly calculated.</p> <p>Data Point: Record review: 4 out of 4 payroll payment records covering the period January 2025 to December 2025 confirm a) All worker payments are correctly calculated. b) All workers are paid directly without any intermediary (except a bank) c) All resigned workers are paid timely</p> <p>Data Point: Management interview: Ms. Carol Lin/ Management Dep. Director confirm the audit observations.</p> <p>Data Point: Worker interview: 20 out of 20 workers confirm the audit observations.</p> <p>Data Point: Supporting evidence reference(s): N/A</p>
Question #	VAP-A4.2
Question Text	For each pay period, workers are provided with understandable wage statements that include sufficient information to verify accurately work performed.
Rating	Conformance
Conclusion	For each pay period, workers are provided with understandable wage statements that include sufficient information to verify accurately work performed.
Data points	<p>Data Point: Record review: 20 out of 20 payroll slips covering each month of the period January 2025 to December 2025 demonstrate: a) Workers are provided with payroll slips that clearly indicate compensation (before payment), including: a.a) Regular hours. a.b) Overtime hours. a.c) Overtime compensation levels. a.d) No disciplinary deductions. a.e) Details of the deductions. a.e.a) Insurance contributions. a.e.b) Employer. a.e.c) Worker contributions. b) Pay slip records are accurate.</p> <p>Data Point: Management interview: Ms. Carol Lin/ Management Dep. Director confirm the audit observations.</p> <p>Data Point: Worker interview: 20 out of 20 workers confirm the audit observations.</p> <p>Data Point: Supporting evidence reference(s): N/A</p>
Question #	VAP-A4.3
Question Text	Deductions or withholdings are calculated correctly and submitted to the appropriate government agency within the local law time frame.
Rating	Conformance
Conclusion	Deductions or withholdings are calculated correctly and submitted to the appropriate government agency within the local law time frame



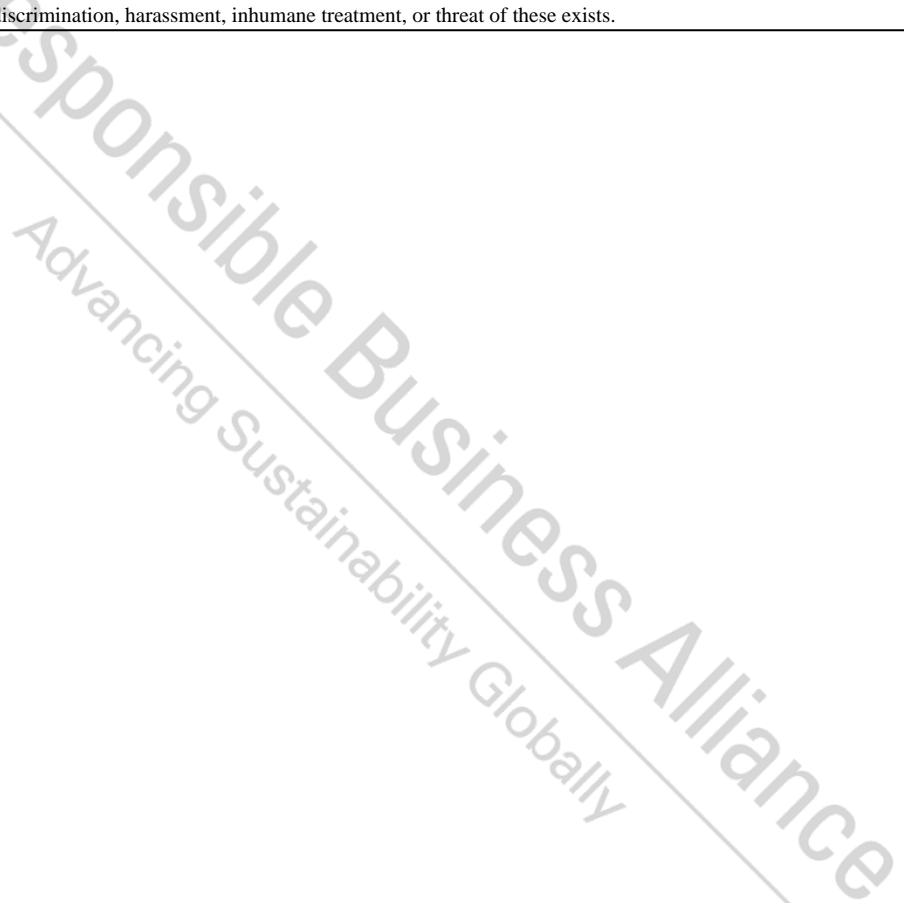
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Data points	<p>Data Point: Record review: 20 out of 20 payroll records covering each month of the period January 2025 to December 2025 demonstrate: a) Calculations: employer contributions to worker insurance schemes (unemployment, retirement/pension, health/medical, life, accident, disability) are available on a monthly basis that: b) Allows for analysis by individual worker. c) Total per contribution type.</p> <p>Data Point: Record review: 4 out of 4 contribution payment records covering the period January 2025 to December 2025 demonstrate payment records for these contributions are available and payments are made timely.</p> <p>Data Point: Management interview: Ms. Carol Lin/ Management Dep. Director confirm the audit observations.</p> <p>Data Point: Supporting evidence reference(s): N/A</p>
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A5) NON-DISCRIMINATION / NON-HARASSMENT / HUMANE TREATMENT

Question #	VAP-A5.1
Question Text	No evidence of discrimination, harassment, inhumane treatment, or threat of these exists.
Rating	Conformance
Conclusion	No evidence of discrimination, harassment, inhumane treatment, or threat of these exists.





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Data points	<p>Data Point: Site observation: No identification of possible instances of discrimination, harassment/inhumane treatment, or threat of.</p> <p>Data Point: Record review: 2 out of 2 grievance records covering the period January 2025 to December 2025 demonstrate No identification of possible instances of inhumane measures.</p> <p>Data Point: Record review: 20 out of 20 payroll records covering each month of the period January 2025 to December 2025 confirm a) No evidence of discrimination, harassment/inhumane treatment in: a.a) Compensation. a.b) Benefits. b) No evidence of discrimination of worker representative.</p> <p>Data Point: Record review: 2 out of 2 training records covering the period January 2025 to December 2025 confirm: a) No evidence of discrimination, harassment/inhumane treatment. b) No evidence of discrimination, harassment/inhumane treatment in accessing training. c) No evidence of discrimination, harassment/inhumane treatment of worker representative.</p> <p>Data Point: Record review: 2 out of 2 disciplinary records covering the period January 2025 to December 2025 confirm: a) No evidence of discrimination, harassment/inhumane treatment. b) No evidence of discrimination, harassment/inhumane treatment of worker representative.</p> <p>Data Point: Record review: 2 out of 2 application records covering the period January 2025 to December 2025 confirm: a) No evidence of discrimination, harassment/inhumane treatment. b) No evidence of discrimination, harassment/inhumane treatment of worker representative.</p> <p>Data Point: Record review: 2 out of 2 capability testing records covering the period January 2025 to December 2025 confirm: a) No evidence of discrimination, harassment/inhumane treatment. b) No evidence of discrimination, harassment/inhumane treatment of worker representative.</p> <p>Data Point: Record review: 2 out of 2 promotion records covering the period January 2025 to December 2025 confirm: a) No evidence of discrimination, harassment/inhumane treatment. b) No evidence of discrimination, harassment/inhumane treatment of worker representative.</p> <p>Data Point: Record review: 2 out of 2 job postings covering the period January 2025 to December 2025 confirm: a) No evidence of discrimination, harassment/inhumane treatment. b) No evidence of discrimination, harassment/inhumane treatment of worker representative.</p> <p>Data Point: Record review: 4 out of 4 medical records covering the period January 2025 to December 2025 confirm: a) No evidence of discrimination, harassment/inhumane treatment. a.a) Workers or potential workers are not subjected to medical tests that could be used in a discriminatory way. a.b) Health tests, pregnancy or virginity testing, or contraception are not used as a condition of employment. a.c) All conditions regarding virginity, pregnancy and post-natal employment protections, benefits, and pay are met</p> <p>Data Point: Record review: 4 out of 4 medical records covering the period January 2025 to December 2025 confirm: a) No evidence of discrimination, harassment/inhumane treatment. a.a) Workers or potential workers are not subjected to medical tests that could be used in a discriminatory way. a.b) Health tests, pregnancy or virginity testing, or contraception are not used as a condition of employment. a.c) All conditions regarding virginity, pregnancy and post-natal employment protections, benefits, and pay are met</p> <p>Data Point: Record review: 20 out of 20 personnel records confirm Accommodations provided to workers is solely based on non-discriminatory criteria.</p> <p>Data Point: Management interview: Ms. Carol Lin/ Management Dep. Director confirm the audit observations.</p> <p>Data Point: Worker interview: 20 out of 20 workers confirm the audit observations.</p> <p>Data Point: Supporting evidence reference(s): N/A</p>
Question #	VAP-A5.2
Question Text	Disciplinary actions are recorded and reviewed by management.
Rating	Conformance
Conclusion	Disciplinary actions are recorded and reviewed by management,



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Data points	<p>Data Point: Record review: 2 out of 2 disciplinary records covering the period January 2025 to December 2025 demonstrate: a) Records of all cases of disciplinary action are available. b) All records of disciplinary action against workers must be reviewed by management and verifiably communicated to them. c) Disciplinary records show disciplinary actions with a signature or confirmation of the worker.</p> <p>Data Point: Management interview: Ms. Carol Lin/ Management Dep. Director confirm the audit observations.</p> <p>Data Point: Worker interview: 20 out of 20 workers confirm the audit observations.</p> <p>Data Point: Supporting evidence reference(s): N/A</p>
Question #	VAP-A5.3
Question Text	Reasonable accommodation for religious practices is provided.
Rating	Conformance
Conclusion	Reasonable accommodation for religious practices is provided.
Data points	<p>Data Point: Site observation: Adequate prayer areas are provided.</p> <p>Data Point: Record review: 2 out of 2 religious accommodation requests covering the period January 2025 to December 2025 demonstrate: a) Requests are kept. b) Requests are reviewed. c) Request decisions are available. c.a) Reason for the decision of accommodation (or no accommodation) is provided.</p> <p>Data Point: Record review: 2 out of 2 religious accommodation decision communications covering the period January 2025 to December 2025 demonstrate communication on requests reason for the decision of accommodation is provided to the requestor in a timely manner.</p> <p>Data Point: Management interview: Ms. Carol Lin/ Management Dep. Director confirm the audit observations.</p> <p>Data Point: Worker interview: 20 out of 20 workers confirm the audit observations.</p> <p>Data Point: Supporting evidence reference(s): N/A</p>
Question #	VAP-A5.4
Question Text	Reasonable accommodation for disability is provided.
Rating	Conformance
Conclusion	Reasonable accommodation for disability is provided.
Data points	<p>Data Point: Site observation: Adequate accommodations for disability are provided.</p> <p>Data Point: Record review: 2 out of 2 accommodation for disability requests covering the period January 2025 to December 2025 demonstrate: a) Requests are kept. b) Requests are reviewed. c) Request decisions are available. c.a) Reason for the decision of accommodation is provided.</p> <p>Data Point: Record review: 2 out of 2 accommodation for disability decision communications covering the period January 2025 to December 2025 demonstrate communication on requests reason for the decision of accommodation is provided to the requestor in a timely manner.</p> <p>Data Point: Record review: 2 out of 2 disability accommodation records for all identified disabilities covering the period January 2025 to December 2025: a) Are kept. b) Are up-to-date. c) Are accurate.</p> <p>Data Point: Record review: 2 out of 2 disability assessment reports for all identified disabilities covering the period January 2025 to December 2025: a) Are kept. b) Are up-to-date. c) Are accurate.</p> <p>Data Point: Record review: 2 out of 2 disability effectiveness evaluations for all identified disabilities covering the period January 2025 to December 2025: a) Are kept. b) Are up-to-date. c) Are accurate.</p> <p>Data Point: Record review: 2 out of 2 corrective action plans for all identified disabilities for any disability accommodation deemed ineffective for all identified disabilities covering the period January 2025 to December 2025: a) Are kept. b) Are up-to-date. c) Are accurate.</p> <p>Data Point: Management interview: Ms. Carol Lin/ Management Dep. Director confirm the audit observations.</p> <p>Data Point: Worker interview: 20 out of 20 workers confirm the audit observations.</p> <p>Data Point: Supporting evidence reference(s): N/A</p>

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Table with 2 columns: Question #, Question Text, Rating, Conclusion, Data points. Contains three sections: A6) FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING (VAP-A6.1), VAP-A6.2, and VAP-A6.3.

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Rating	Conformance
Conclusion	Participants respect the legal right of all workers to peacefully assemble
Data points	<p>Data Point: Site observation: No signs of explicit prohibition of the right of peaceful assembly.</p> <p>Data Point: Record review: 2 out of 2 grievance records covering the period January 2025 to December 2025 demonstrate a) Respect for the right of workers to individually or collectively; to express, promote, pursue, and defend their concerns or ideas. b) Does not interfere with, restrain, or coerce workers in the exercise of their right to individually or collectively; to express, promote, pursue, and defend their concerns or ideas.</p> <p>Data Point: Record review: 4 out of 4 worker representative meeting minutes covering the period January 2025 to December 2025 demonstrate: a) Respect for the right of workers to individually or collectively; to express, promote, pursue, and defend their concerns or ideas. b) Does not interfere with, restrain, or coerce workers in the exercise of their right to individually or collectively; to express, promote, pursue, and defend their concerns or ideas.</p> <p>Data Point: Management interview: Ms. Carol Lin/ Management Dep. Director confirm the audit observations.</p> <p>Data Point: Worker interview: 20 out of 20 workers (including 1 worker representatives) confirm the audit observations.</p> <p>Data Point: Supporting evidence reference(s): N/A</p>
A.M.1) RISK ASSESSMENT	
Question #	VAP-A.M.1.1
Question Text	An adequate and effective labor compliance process is established to monitor, identify, understand, and ensure compliance with applicable laws, regulations, and customer requirements.
Rating	Conformance
Conclusion	An adequate and effective labor compliance process is established to monitor, identify, understand, and ensure compliance with applicable laws, regulations, and customer requirements
Data points	<p>Data Point: Record review: Labor compliance process of Measures for the Administration of Regulatory Compilation and Analysis (Doc. No: RBA-P001, Rev. 01, Issue date: 2025/11/01) states: a) compliance procedure. a.a) Adequate. a.b) Effective. a.c) Quarterly review. a.d) Including applicable legal requirements. a.e) Including applicable customer requirements. to a.f.a) Identify. a.f.b) Track. a.f.c) Assess. a.f.d) Integrate. a.f.e) Implement. a.f.f) Record. b) To ensure timely renewal before the expiration of: b.a) Permits. b.b) Licenses. b.c) Testing reports.</p> <p>Data Point: Record review: Labor compliance calendar (Doc. No: NA, Rev. NA, Issue date: 2025/12/31) confirms the compliance calendar: a) Is accurate. b) Is up to date. c) Includes applicable legal requirements. d) Includes applicable customer requirements. e) Has a reminder system.</p> <p>Data Point: Record review: Labor compliance register (Doc. No: NA, Rev. NA, Issue date: 2025/12/31) confirms the compliance register: a) Is accurate. b) Is up to date. c) Has summaries of applicable laws and regulations. d) Contains reviews of the key customer requirements that impact the operations as these related to the RBA code</p> <p>Data Point: Management interview: Ms. Carol Lin/ Management Dep. Director confirm the audit observations.</p> <p>Data Point: Supporting evidence reference(s): N/A</p>
Question #	VAP-A.M.1.2
Question Text	An adequate and effective due diligence process is established to identify and assess the most significant actual and potential labor risks where the facility caused or contributed to adverse labor impacts (including applicable requirements).
Rating	Conformance
Conclusion	An adequate and effective due diligence process is established to identify and assess the most significant actual and potential labor risks where the facility caused or contributed to adverse labor impacts (including applicable requirements)



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Data points	<p>Data Point: Record review: Stakeholder identification process of Stakeholder Assessment Procedure (Doc. No: RBA-P-002, Rev. 01, Issue date: 2025/11/01) states the process which is a) Adequate. b) Effective . for c) internal stakeholders. d) external stakeholders. for labor.</p> <p>Data Point: Record review: Internal and external stakeholder list of Stakeholder Assessment Procedure (Doc. No: RBA-P-002, Rev. 01, Issue date: 2025/11/01) which includes all identified internal and external stakeholders including at a minimum: a) Direct workers. b) young workers. c) Worker representatives. d) Staff functions. e) on-site service providers. f) Suppliers. g) Customers. h) Stakeholders immediately neighboring the auditee.</p> <p>Data Point: Record review: Risk Management Process of Risk Assessment and Risk Control Management Measures (Doc. No: RBA-P003, Rev. 01, Issue date: 2025/11/01) states: a) risk assessment procedure that a.a) Is adequate. a.b) Is effective. a.c) Uses the hierarchy of controls or equivalent. a.d) identifies the most significant actual and potential labor risks where the facility caused or contributed to adverse labor impacts a.d.a) including applicable legal requirements. a.d.b) including applicable customer requirements. a.e) Is updated when there is a Significant Change. a.f) Has a scope that includes: a.f.a) Every site operation/process. a.f.b) All physical locations. a.f.c) All identified internal and external stakeholders. a.f.c a) Direct and indirect workers. a.f.c b)Young workers . a.f.c c) (Foreign and internal) migrant workers. a.f.c d) Worker representatives. a.f.c e) Staff functions. a.f.c f) On-site service providers. a.f.c g) Suppliers. a.f.c h) Customers. a.f.c i) Stakeholders immediately neighboring the auditee.</p> <p>Data Point: Record review: 4 out of 4 labor risk assessments covering each month of the period January 2025 to December 2025 a) Are accurate. b) Complete. c) Up-to-date d) Include legal and customer requirements. e) Assess legal and customer requirements. f) Identify how legal and customer requirements are integrated in the current management system. g) Document how legal and customer requirements are implemented.</p> <p>Data Point: Management interview: Ms. Carol Lin/ Management Dep. Director confirm the audit observations.</p> <p>Data Point: Supporting evidence reference(s): N/A</p>
A.M.2) CONTROL PROCESSES	
Question #	VAP-A.M.2.1
Question Text	Labor responsibilities and authorities are adequately and effectively defined and assigned for all employee levels (senior managers to workers) for the implementation of management systems, and for compliance with laws, regulations, and codes.
Rating	Conformance
Conclusion	Labor responsibilities and authorities are adequately and effectively defined and assigned for all employee levels (senior managers to workers) for the implementation of management systems, and for compliance with laws, regulations, and codes.
Data points	<p>Data Point: Record review: Labor assignment letter (Doc. NA, Rev. NA, Issue date: 2025/11/25) confirms a senior representative is assigned responsibility: a) To ensure compliance with laws and regulations. b) To ensure compliance with the requirements of the RBA. c) Is authorized to implement: c.a) Programs. c.b) Process actions. c.c) Corrective actions as needed for regulatory compliance and RBA conformance.</p> <p>Data Point: Record review: Organizational chart and description of RBA manual (Doc. RBA-M001, Rev. 01, Issue date: 2025/11/01) confirms: a) Responsibilities of each organizational level are recorded. b) Authorities of each organizational level are recorded. c) For normal and emergency situations.</p> <p>Data Point: Management interview: Ms. Carol Lin/ Management Dep. Director confirm the audit observations.</p> <p>Data Point: Worker interview: 20 out of 20 workers confirm the audit observations.</p> <p>Data Point: Supporting evidence reference(s): N/A</p>
Question #	VAP-A.M.2.2
Question Text	Adequate and effective labor policies and control processes are established.
Rating	Conformance
Conclusion	Adequate and effective labor policies and control processes are established



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Table with 2 columns: Data points and Audit findings. The findings include multiple 'Data Point' entries detailing site observations and record reviews for various labor and HR policies such as forced labor, child labor, vulnerable workers, working time, compensation, disciplinary practices, non-discrimination, religious accommodation, disability accommodation, freedom of association, collective bargaining, and peaceful assembly.

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	<p>migrant, internal migrant and local worker prior to commencement of work. b) Child labor: b.a) Verify the reliability of age records and must include visual verification of a government-recognized photographic identification record. b.b) Reliable ID verification system to control the workers' access to the facility. b.c) Child labor assistance/remediation process that is designed to provide for the welfare of the child. c) Young workers: c.a) Health checks. c.b) Restriction on hours worked and time of day worked. c.c) Identification and assignment of young workers to non-hazardous positions. c.d) Young workers are not allowed night work or overtime. d) Hours worked / days off: d.a) Accurately determined. d.b) Record. d.c) Manage. d.d) Control working hours including overtime and days off. f) Risk assessment: f.a) Any identified risk has an action plan to minimize such risk. f.b) Procedural controls are recorded. f.c) Where controls are not yet in place an implementation plan (with owners and due date) is in place and on track.</p> <p>Data Point: Record review: 2 out of 2 Risk control reports covering the period January 2025 to December 2025 a) Are accurate. b) Are complete. c) Are update to date. d) Demonstrate the effectiveness controls are evaluated on a regular basis. e) Show procedural controls are recorded.</p> <p>Data Point: Record review: 2 out of 2 Labor Contractors contracts covering each month of the period January 2025 to December 2025 a) Executed contracts for each Labor Contractors contract are in place. b) Include agreement requirements to ensure conformance with the policies and process.</p> <p>Data Point: Record review: 2 out of 2 Labor records covering each month of the period January 2025 to December 2025 confirm: a) Appropriate retention on-site. b) Appropriate retention off-site. c) Appropriate levels of access to ensure privacy. d) Conforming to legal requirements. e) Conforming to customer requirements.</p> <p>Data Point: Record review: 2 out of 2 Labor control effectiveness evaluations covering each month of the January 2025 to December 2025 confirm all labor control elements are evaluated on a regular basis.</p> <p>Data Point: Record review: 2 out of 2 Labor mitigation plans covering the period January 2025 to December 2025 reveal: a) All significant b) Actual labor risks identified, c) Potential labor risks identified, d) Through the Hierarchy of controls and improvement objectives d.a) In a documented gated process, e) Demonstrating that each hierarchy level has been fully evaluated e.a) Reasons why it could not address the risk fully before proceeding to the next hierarchal level f) Indicating the status of implementation g) Resulting impact reduction h) Including feedback of h.a) Affected internal h.b) External stakeholders.</p> <p>Data Point: Management interview: Ms. Carol Lin/ Management Dep. Director confirm the audit observations.</p> <p>Data Point: Worker interview: 20 out of 20 workers confirm the audit observations.</p> <p>Data Point: Supporting evidence reference(s): N/A</p>
Question #	VAP-A.M.2.3
Question Text	An adequate and effective labor training process is established for all managers/workers on all policy/process/job-related aspects and performance targets.
Rating	Conformance
Conclusion	An adequate and effective labor training process is established for all managers/workers on all policy/process/job-related aspects and performance targets.



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Data points	<p>Data Point: Record review: Labor training process of Education and Training Management Measures (Doc. No: RBA-P004, Rev. 01, Issue date: 2025/11/01) a) Is adequate. b) Is effective.</p> <p>Data Point: Record review: Labor training needs analysis (Doc. No: NA, Rev. NA, Issue date: 2025/12/23) confirms all minimum training topics are covered.</p> <p>Data Point: Record review: New Employee orientation plan of Education and Training Management Measures (Doc. No: RBA-P004, Rev. 01, Issue date: 2025/11/01) confirms topics identified in the training needs analysis are included.</p> <p>Data Point: Record review: Annual training plan (Doc. No: NA, Rev. NA, Issue date: 2025/12/30) confirms a) Topics identified in the training needs analysis are included. b) Training frequency is adequate.</p> <p>Data Point: Record review: 2 out of 2 labor training materials covering each month of the period January 2025 to December 2025 confirm each training on the training plan have adequate training materials.</p> <p>Data Point: Record review: 2 out of 2 labor training records covering each month of the period January 2025 to December 2025 confirm each training on the training plan have adequate training records for all attendees.</p> <p>Data Point: Record review: 2 out of 2 labor training effectiveness evaluations covering the period January 2025 to December 2025 confirm each training on the training plan have adequate training verification records for all attendees.</p> <p>Data Point: Record review: No Learner labor training materials due to no learner in the factory.</p> <p>Data Point: Management interview: Ms. Carol Lin/ Management Dep. Director confirm the audit observations.</p> <p>Data Point: Worker interview: 20 out of 20 workers (no learners on-site) confirm the audit observations.</p> <p>Data Point: Supporting evidence reference(s): N/A</p>
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A.M.3) COMMUNICATIONS

Question #	VAP-A.M.3.1
Question Text	An adequate and effective ongoing two-way communication process with workers, and internal and external stakeholders, where relevant or necessary, is established to obtain feedback on operational labor practices and conditions and to foster continuous improvement.
Rating	Conformance
Conclusion	An adequate and effective ongoing two-way communication process with workers, and internal and external stakeholders, where relevant or necessary, is established to obtain feedback on operational labor practices and conditions and to foster continuous improvement.
Data points	<p>Data Point: Site observation: Feedback channels are clearly communicated and visible for suggestion box.</p> <p>Data Point: Record review: Labor Communication and reporting process of Consultation and Communication Management Measures (Doc. No: RBA-P005, Rev. 01, Issue date: 2025/11/01) a) Is adequate. b) Is effective. c) Is effective ongoing. d) Is two-way communication with. e) Minimum internal and external stakeholders: e.a) Direct and indirect workers. e.b) Young workers. e.c) (Foreign and internal) migrant workers. e.d) Worker representatives. e.e) Staff functions. e.f) On-site service providers . e.g) Suppliers. e.h) Customers. e.i) Stakeholders immediately neighboring the auditee. f) Includes input and feedback from workers.</p> <p>Data Point: Record review: 2 out of 2 Communications to internal and external stakeholders covering the period January 2025 to December 2025 confirm requirements of code implementation have been communicated to at least the following internal and external stakeholders: a) Direct workers. b) Young workers. c) Worker representatives. d) Staff functions. e) On-site service providers. f) Suppliers. g) Customers. h) Stakeholders immediately neighboring the auditee.</p> <p>Data Point: Record review: 2 out of 2 Communication effectiveness evaluations covering the period January 2025 to December 2025 demonstrate effectiveness verification is done regularly.</p> <p>Data Point: Record review: 2 out of 2 Input and feedback records covering the period January 2025 to December 2025 demonstrate input and feedback from workers is adequately received.</p> <p>Data Point: Management interview: Ms. Carol Lin/ Management Dep. Director confirm the audit observations.</p> <p>Data Point: Worker interview: 20 out of 20 workers confirm the audit observations.</p> <p>Data Point: Supporting evidence reference(s): N/A</p>
Question #	VAP-A.M.3.2

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Question Text	An adequate and effective process is established to anonymously report labor grievances confidentially without fear of reprisal or intimidation.
Rating	Conformance
Conclusion	An adequate and effective process is established to anonymously report labor grievances confidentially without fear of reprisal or intimidation
Data points	<p>Data Point: Site observation: a) Grievance channels are clearly communicated. Grievance channels are suggestion box, hotline, email, report to direct management or HR. b) Internal communication of the grievance mechanism is visible and in a language the workers can understand.</p> <p>Data Point: Record review: Grievance process of Procedures for handling complaints and report (Doc. No: RBA-P006, Rev. 01, Issue date: 2025/11/01) a) Is adequate. b) Is effective. c) Ensures grievances can be reported anonymously without fear of reprisal. d) Available for internal stakeholders. e) Available for external stakeholders. f) Clear grievance channels so reporting is encouraged and comfortable.</p> <p>Data Point: Record review: 2 out of 2 grievance records covering the period January 2025 to December 2025 demonstrate grievances from stakeholders are adequately received.</p> <p>Data Point: Record review: 2 out of 2 grievance investigation records covering the period January 2025 to December 2025 demonstrate: a) The validity of any grievance is promptly investigated. b) Each valid grievance has an action plan.</p> <p>Data Point: Record review: 2 out of 2 communications to managers and workers covering the period January 2025 to December 2025 confirm written information on how to report a grievance is clearly communicated.</p> <p>Data Point: Management interview: Ms. Carol Lin/ Management Dep. Director confirm the audit observations.</p> <p>Data Point: Worker interview: 20 out of 20 workers confirm the audit observations.</p> <p>Data Point: Supporting evidence reference(s): N/A</p>

A.M.4) PERFORMANCE REVIEW AND CONTINUOUS IMPROVEMENT

Question #	VAP-A.M.4.3
Question Text	An adequate and effective labor corrective action process is established to rectify and close non-conformances.
Rating	Conformance
Conclusion	An adequate and effective labor corrective action process is established to rectify and close non-conformances.
Data points	<p>Data Point: Record review: Corrective & Preventive Action Process of Corrective and preventive measures operation management methods (Doc. No: RBA-P011 , Rev. 01, Issue date: 2025/11/01) a) Is adequate. b) Is effective. It contains c) Defines the corrective action plans and tracking tables. d) Mandates additional actions are taken when a corrective action is off-track. e) Requires a demonstrated link between the CAP and the performance management objectives and targets. f) States all actions must be verifiably closed. g) Requires closure of action items is confirmed by a management representative after verification by the appropriate person. h) Mandates if any non-conformance is confirmed, a recorded corrective action is implemented</p> <p>Data Point: Record review: 2 out of 2 labor self-audits reports covering the period January 2025 to December 2025 demonstrate 2 non conformances noted in LABOR section.</p> <p>Data Point: Record review: No government inspection reports covering the period Septembert 2022 to August 2025 due to no government inspection.</p> <p>Data Point: Record review: 2 out of 2 Labor corrective action plans covering the period January 2025 to December 2025 demonstrate: a) Self-audit findings have a corrective action plan for each finding. b) No Government inspection. c) The communication with the agencies are available for review. d) Off-track indicators, objectives and targets have a corrective action plan. e) Management system review findings have a corrective action plan. f) Closure verification with mgmt. confirmation exist for each corrective action plan item.</p> <p>Data Point: Management interview: Ms. Carol Lin/ Management Dep. Director confirm the audit observations.</p> <p>Data Point: Supporting evidence reference(s): N/A</p>

B) HEALTH AND SAFETY

B1) OCCUPATIONAL HEALTH AND SAFETY

Question #	VAP-B1.1
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Table with 2 columns: Question Text, Rating, Conclusion, Data points. Contains detailed audit findings for indirect spend, including permit reviews, license checks, test reports, and management interviews.

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Data points	<p>Data Point: Record Review: 20 out of 20 Risk mitigation evaluation reports for the period January 2025 to December 2025 demonstrate Each hierarchy level has been fully evaluated and reasons why it could not address the risk fully before proceeding to the next hierarchal level; Reasons why it could not address the risk fully before proceeding to the next hierarchal level</p> <p>Data Point: Record Review: 20 out of 20 Health & Safety inspection reports for the period January 2025 to December 2025 demonstrate a safety inspection is performed daily; a safety inspection is performed prior to each use for all industrial powered vehicles.</p> <p>Data Point: Record Review: 20 out of 5 confined space entry evaluation reports for the period January 2025 to December 2025 demonstrate Evaluation is done before workers can enter</p> <p>Data Point: Record Review: 5 out of 5 hot work permits for the period January 2025 to December 2025 demonstrate Evaluation is done before workers weld, braze or cut; b) space is safe for brazing, cutting or welding</p> <p>Data Point: Record Review: 3 out of 3 electrical installations and wiring inspection reports for the period January 2025 to December 2025 demonstrate Electrical installations and wiring inspection are performed regularly; Electrical installations and wiring are maintained to prevent electrical shock hazards</p> <p>Data Point: Record Review: 5 out of 5 lockout/tagout reports for the period January 2025 to December 2025 demonstrate Lockout/tag out program is in place for work on equipment where stored energy; Lockout/tag out program is in place for inadvertent start-up could injure workers; Work on equipment where stored energy or equipment with inadvertent start-up is safe</p> <p>Data Point: Record Review: 12 out of 12 pest control logs for the period January 2025 to December 2025 demonstrate Adequate and effective pest control program</p> <p>Data Point: Record Review: 5 out of 5 PPE adequacy evaluation records for the period January 2025 to December 2025 demonstrate PPE used is adequate</p> <p>Data Point: Record Review: 5 out of 5 PPE inventory and replacement records for the period January 2025 to December 2025 demonstrate PPE is replaced when needed; PPE is in stock</p> <p>Data Point: Record Review: 12 out of 12 PPE inspection records for the period January 2025 to December 2025 demonstrate PPE is in good condition; PPE is used correctly</p> <p>Data Point: Record Review: 5 out of 5 respiratory protection equipment fit test record for the period January 2025 to December 2025 demonstrate PPE is in good condition; PPE is used correctly</p> <p>Data Point: Management Interview Mr. Andy Loh; Title: Mr. Andy Loh confirms audit observations</p> <p>Data Point: Worker Interview 20 out of 20 workers interview reveal audit observations are correct. All findings are confirmed</p> <p>Data Point: No workers interview</p>
Question #	VAP-B1.3
Question Text	Gender-responsive measures are taken to ensure pregnant women and nursing mothers are not in working conditions, which could be hazardous to them or their child, and provide reasonable accommodations for nursing mothers.
Rating	Conformance
Conclusion	Site Observation: Pregnant workers are not working in a job which is hazardous to the pregnant worker and her child; Nursing mothers are not working in a job which is hazardous to the worker and her child; Reasonable accommodations for nursing mothers are in place: cannot be a toilet stall or a bathroom, private, shielded from view and free from intrusion, close to the workspace, clean, secure, has a water supply and has access to hygienic storage
Data points	<p>Data Point: Record Review: 8 out of 8 personnel files of pregnant worker and nursing mothers demonstrate Pregnant workers are only assigned to jobs safe for them; Nursing mothers are only assigned to jobs safe for them; Risk assessment specific to worker including before, during and after pregnancy</p> <p>Data Point: Management Interview Mr. Andy Loh; Title: Mr. Andy Loh confirms audit observations</p> <p>Data Point: Worker Interview 20 out of 20 workers interview reveal audit observations are correct.</p>
B2) EMERGENCY PREPAREDNESS	
Question #	VAP-B2.1
Question Text	Adequate and effective fire detection, alarm and suppression systems are in place
Rating	Conformance



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Table with 2 columns: Field (Conclusion, Data points, Question #, Question Text, Rating) and Content (Adequate and effective fire detection... Effective emergency preparedness and response programs... Effective emergency exit access...)

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Data points	<p>Data Point: Site Observation: An adequate number of effective exit routes from every area; Exit routes are separated by an appropriate distance and do not share a common exit.; Exit discharges discharge to open space/parking lot, and do not discharge to an enclosed/gated/locked area; Exits are free of material storage; and enclosures are not used for any other purpose except for egress; All exit route doors (i.e. exit access doors, exit discharge doors) which serve high occupancy (=>50) or hazardous areas, open in the direction of egress.; All Exit Route doors (i.e. Exit Access doors and Exit Discharge doors) should open without using a key, badge, code, special knowledge, or effort.; All Exit Discharge doors must be a single motion exit; All Exit Discharge doors must have listed panic hardware installed which is pushed open in a single motion; Exit signs are provided to mark exits on every floor; Exit signs are illuminated and/or lighted in the event of a power failure; Additional exit and/or directional signs are provided at main passageways/aisles, long corridors and at other locations where the way to the nearest exit is not clear.; Exit signs are illuminated and/or lighted in the event of a power failure.; Additional exit and/or directional signs are provided at main passageways/aisles, long corridors and at other locations where the way to the nearest exit is not clear.; Emergency lighting provided and installed to illuminate means of egress in the event of a power failure.; Lighting shall provide adequate, functional emergency lighting in stairs, aisles, corridors, ramps, and passageways leading to exits, and in other areas as required by applicable laws.; Either battery or backup generator may power emergency lighting.; Penetrations are limited to sprinkler pipes, standpipes, and electrical services, pipe and duct installation serving the enclosures; Openings into the enclosures are protected by fire rated doors or window; Fire doors are in good condition, self-closing or automatic closing (upon fire alarm or detection of smoke; Integrity of exit enclosures is maintained; Inside and outside muster points have been established in safe locations to enable employee accountability during an emergency.; Emergency response kits are easily located and accessible near muster points However: On the first floor, near the chemical area, 1 out of 6 emergency exits poses a risk. There is a one-meter drop.</p> <p>Data Point: Record Review: 12 out of 12 emergency support equipment inspection records for the period January 2025 to December 2025 demonstrate Emergency lighting inspection records are available per insurance requirements or local practice whichever is stricter; Emergency exit sign inspection records are available per insurance requirements or local practice whichever is stricter; Evacuation path inspection records are available per insurance requirements or local practice whichever is stricter; Exit enclosure inspection records are available per insurance requirements or local practice whichever is stricter</p> <p>Data Point: Management Interview Mr. Andy Loh; Title: Mr. Andy Loh confirms audit observations</p> <p>Data Point: Worker Interview 20 out of 20 workers interview reveal audit observations are correct.</p>
Question #	VAP-B2.4
Question Text	Adequate and effective fire and other identified emergency evacuation drills are conducted with all workers and people on site
Rating	Conformance
Conclusion	Adequate and effective fire and other identified emergency evacuation drills are conducted with all workers and people on site
Data points	<p>Data Point: Record Review: Environmental, Safety and Health Organization Management Procedure, Record reference: SF20002, Version Number: 1.6, Issue date: December 13, 2022, Expiry date: Nil, States: An adequate and effective emergency evacuation drill program including all workers, every area and all shifts is performed at least annually during the day and when it is dark; Fire drill frequency is at least annual; Other than fire identified emergency drill frequency is at least annual</p> <p>Data Point: Record Review: 3 out of 3 Emergency evacuation drill reports for the period November 2023 to October 2025 demonstrate Emergency evacuation drill reports demonstrate all workers are participating, drills are executed at least annually for fire and other than fire emergency, include all work shifts, include one drill that is conducted while it is dark outside</p> <p>Data Point: Management Interview Mr. Andy Loh; Title: Mr. Andy Loh confirms audit observations</p> <p>Data Point: Worker Interview 20 out of 20 workers interview reveal audit observations are correct.</p>
B3) OCCUPATIONAL INJURY AND ILLNESS	
Question #	VAP-B3.1
Question Text	Work-related accidents, near-misses, and illnesses are reported, tracked, accurate, investigated, and analyzed, and workers are not in situations that can cause them imminent harm.
Rating	Conformance
Conclusion	Work-related accidents, near-misses, and illnesses are reported, tracked, accurate, investigated, and analyzed, and workers are not in situations that can cause them imminent harm



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Data points	<p>Data Point: Site Observation: Workers are not in situations that can cause imminent harm; Areas that can cause imminent harm to workers are free of workers and are signed, and access is restricted</p> <p>Data Point: Record Review: 6 out of 6 OHS incident investigation reports for the period January 2025 to December 2025 demonstrate Accurate occupational safety reporting includes all reportable and non-reportable accidents, all incidents, all near misses; Accurate and current occupational safety reporting on occupational illness and surveillance data</p> <p>Data Point: Record Review: 6 out of 6 investigation reports for the period January 2025 to December 2025 demonstrate all accidents and incidents are investigated; all accidents and incidents are analyzed to minimize the potential for future occurrence</p> <p>Data Point: Record Review: 12 out of 12 occupational safety trends analysis reports for the period January 2025 to December 2025 demonstrate Trend analysis of the occupational Injury is performed at least annually.; Trend analysis of the occupational illness data is performed at least annually.</p> <p>Data Point: Management Interview Mr. Andy Loh; Title: Mr. Andy Loh confirms audit observations</p> <p>Data Point: Worker Interview 20 out of 20 workers interview reveal audit observations are correct.</p>
Question #	VAP-B3.2
Question Text	Adequate first response equipment and first aid kits to provide medical treatment for injured or ill workers are available
Rating	Conformance
Conclusion	Adequate first response equipment and first aid kits to provide medical treatment for injured or ill workers are available
Data points	<p>Data Point: Site Observation: Assigned first aid kits are available in designated locations.; Assigned first aid kits are appropriate; Assigned first aid kits are completely stocked; First aid kits are unlocked; First response equipment is available in designated locations.; First response equipment is appropriate; First response equipment is well maintained; No asbestos blankets are used; Occupational medical clinic (infirmary) is adequately staffed; Occupational medical clinic (infirmary) is supplied to respond to injuries; Alternative resources such as outside medical services are communicated to employees when onsite clinic is not available</p> <p>Data Point: Record Review: 12 out of 12 First Aid / First Response kits/equipment inventory lists for the period January 2025 to December 2025 demonstrate First Aid / First Response kits/equipment have an inventory list; First Aid / First Response kits/equipment inventory inspection frequency is at least monthly; First Aid / First Response kits/equipment have adequate supplies</p> <p>Data Point: Record Review: 12 out of 12 First Aid / First Response kits/equipment inspection records for the period January 2025 to December 2025 demonstrate Up-to-date inspection tracking records are available and show at least a monthly inspection frequency</p> <p>Data Point: Record Review: Medical clinic operations log, Record reference: Nil, Version Number: Nil, Issue date: Nil, Expiry date: Nil, States: Up-to-date in-house infirmary or clinic operations log is available; Supplies are available, adequate and inspected</p> <p>Data Point: Management Interview Mr. Andy Loh; Title: Mr. Andy Loh confirms audit observations</p> <p>Data Point: Worker Interview 20 out of 20 workers interview reveal audit observations are correct.</p>
B4) INDUSTRIAL HYGIENE	
Question #	VAP-B4.1
Question Text	Workers' exposures to chemical, biological, and physical hazards are identified, evaluated, and adequately controlled in accordance with the hierarchy of controls, which is maintained through ongoing, systematic monitoring of worker's health.
Rating	Conformance
Conclusion	Workers' exposures to chemical, biological, and physical hazards are identified, evaluated, and adequately controlled in accordance with the hierarchy of controls, which is maintained through ongoing, systematic monitoring of worker's health.



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Data points	<p>Data Point: Site Observation: Chemicals are adequately and effectively categorized; Chemicals are adequately and effectively handled; Chemicals are adequately and effectively stored; Chemicals are adequately and effectively moved within a single facility/ multiple facility; Chemicals are adequately and effectively access controlled; Chemicals are adequately and effectively segregated; Chemicals have adequate and effective secondary containment; Chemicals have adequate and effective ventilation; Chemicals have adequate and effective fire protection; Chemicals have adequate and effective storage cabinets; Adequate and effective engineering controls to reduce or eliminate worker exposure to chemical agents are in place; Adequate and effective engineering controls to reduce or eliminate worker exposure to biological agents are in place; Adequate and effective engineering controls to reduce or eliminate worker exposure to physical agents are in place; Workplace is free from obvious odor; Workplace is free from visible fume; Workplace is free from dust; Workplace is free from other conditions leading to potential unhealthy feelings</p> <p>Data Point: Record Review: 12 out of 12 Chemical inventory records for the period January 2025 to December 2025 are maintained, accurate, up-to-date</p> <p>Data Point: Record Review: Chemical Management Procedure., Record reference: SF20009, Version Number: 1:06:00 AM, Issue date: September 22, 2025, Expiry date: N/A, States: Adequate and effective chemical control program with an administrative controls process to control the identified potential hazards to chemical , biological and physical agents</p> <p>Data Point: Record Review: Chemical Management Procedure., Record reference: SF20009, Version Number: 1:06:00 AM, Issue date: September 22, 2025, Expiry date: N/A, States: Adequate and effective hazardous chemical process to track, review, approve the use and purchase of all hazardous chemicals; Adequate and effective hazardous chemical process to evaluate chemicals for less hazardous or non-hazardous alternatives including Greenhouse Gas and ozone depletion impact and to approve all purchases of new hazardous chemicals prior to use.</p> <p>Data Point: Record Review: 12 out of 12 Hazardous chemical inspection records for the period January 2025 to December 2025 demonstrate Accurate hazardous chemical inspection records are maintained for all hazardous substances, points of use and storage; Effective process and administrative controls to track use of all hazardous chemicals</p> <p>Data Point: Record Review: 5 out of 5 Medical surveillance records for the period January 2025 to December 2025 demonstrate Respiratory evaluations to determine if worker is being harmed from exposure to agents are maintained; Hearing loss evaluations related to specific job activities are maintained; Other medical evaluations related to specific job activities are maintained; Effective process and administrative controls to track use of all hazardous chemicals</p> <p>Data Point: Record Review: 2 out of 2 hazardous substances manifests and shipping papers for the period January 2025 to December 2025 demonstrate Chemical inventory records are accurate; Inspection records of hazardous substances and their points of storage and use are accurate.</p> <p>Data Point: Record Review: 2 out of 2 Approvals for purchase of hazardous chemicals for the period January 2025 to December 2025 demonstrate Approvals for purchase of hazardous chemicals and for all new purchases of hazardous chemicals prior to use include evaluations of chemicals of less hazardous or non-hazardous alternatives including Greenhouse Gas and ozone depletion impact is implemented</p> <p>Data Point: Record Review: 2 out of 2 hazardous chemicals evaluations for the period January 2025 to December 2025 demonstrate Evaluations of chemicals of less hazardous or non-hazardous alternatives including Greenhouse Gas and ozone depletion impact is implemented</p> <p>Data Point: Management Interview Mr. Andy Loh; Title: Mr. Andy Loh confirms audit observations</p> <p>Data Point: Worker Interview 20 out of 20 workers interview reveal audit observations are correct.</p>
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B5) PHYSICALLY DEMANDING WORK	
Question #	VAP-B5.1
Question Text	Worker exposure to the hazards of physically demanding work is controlled effectively
Rating	Conformance
Conclusion	Worker exposure to the hazards of physically demanding work is controlled effectively
Data points	<p>Data Point: Site Observation: Adequate engineering controls to reduce or eliminate physically demanding work are in place and effective</p> <p>Data Point: Record Review: 15 out of 15 Medical surveillance records for the period January 2025 to December 2025 demonstrate Effective process and administrative controls to track physically demanding work</p> <p>Data Point: Management Interview Mr. Andy Loh; Title: Mr. Andy Loh confirms audit observations</p> <p>Data Point: Worker Interview 20 out of 20 workers interview reveal audit observations are correct.</p>

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Table with 2 columns: Question #, Question Text, Rating, Conclusion, Data points. Contains sections for B7) FOOD, SANITATION AND HOUSING and B.M.1) RISK ASSESSMENT.

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Conclusion	
Data points	
B.M.2) CONTROL PROCESSES	
Question #	VAP-B.M.2.1
Question Text	Occupational health and safety responsibilities and authorities are adequately and effectively defined and assigned for all employee levels (senior managers to workers) for the implementation of management systems, and for compliance with laws, regulations, and codes.
Rating	Conformance
Conclusion	Health & Safety Responsibilities and authorities are adequately and effectively defined and assigned for all employees/workers (senior managers to workers) for implementation of management systems, and for compliance with laws, regulations and codes
Data points	<p>Data Point: Site Observation: All conformance elements present; ERT personnel are easily identifiable.; First responders are easily identifiable</p> <p>Data Point: Record Review: Environmental Safety and Health Management Manual, Record reference: PR10002, Version Number: 0.086805555555556, Issue date: 10/4/2025, Expiry date: 10/4/2026, States: All conformance elements present; A record assigns a senior representative the responsibility to ensure compliance with laws and regulations, compliance with the requirements of the RBA and is authorized to make decisions on programs, process actions and corrective actions; Responsibilities and authorities of each organizational level are documented in regular and emergency situations; An emergency response team (ERT) is formed and assigned, available during all shifts and has the authority to direct the response to emergencies to ensure the protection of worker health & safety, the environment and property</p> <p>Data Point: Management Interview Mr. Andy Loh; Title: Mr. Andy Loh confirms audit observations</p> <p>Data Point: Worker Interview 20 out of 20 workers interview reveal audit observations are correct. All findings are confirmed</p>
Question #	VAP-B.M.2.2
Question Text	Adequate and effective occupational health and safety policies and control processes are established.
Rating	Not Applicable
Conclusion	
Data points	
B.M.3) COMMUNICATIONS	
Question #	VAP-B.M.3.2
Question Text	An adequate and effective process is established to anonymously report occupational health and safety grievances confidentially without fear of reprisal or intimidation.
Rating	Conformance
Conclusion	An adequate and effective process is established to anonymously report occupational health and safety grievances confidentially without fear of reprisal or intimidation.



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Data points	<p>Data Point: Site Observation: grievance channels are clearly communicated; internal communication of the grievance mechanism must be in workers' native language(s) and visible</p> <p>Data Point: Record Review: Employee Grievance Appeals and Handling Guidelines Management Procedure, Record reference: HR20006, Version Number: 1:04:00 AM, Issue date: November 17, 2025, Expiry date: Nil, States: adequate and effective grievance process for internal and external stakeholders to anonymously report grievances without fear of reprisal through clear grievance channels so reporting is encouraged and comfortable and workers can raise safety concerns including early reporting of discomfort.</p> <p>Data Point: Record Review: 2 out of 2 Grievance records for the period January 2025 to December 2025 demonstrate grievances from stakeholders are adequately received</p> <p>Data Point: Record Review: 2 out of 2 safety concern logs for the period January 2025 to December 2025 demonstrate safety concerns and early discomfort reporting from stakeholders is adequately received</p> <p>Data Point: Record Review: 2 out of 2 Investigation records for the period January 2025 to December 2025 demonstrate the validity of any grievance is promptly investigated and each valid grievance has an action plan</p> <p>Data Point: Record Review: 5 out of 5 Correspondence to workers and managers and external stakeholders for the period January 2025 to December 2025 demonstrate written information on how to report a grievance</p> <p>Data Point: Management Interview Mr. Andy Loh; Title: Mr. Andy Loh confirms audit observations</p> <p>Data Point: Worker Interview 20 out of 20 workers interview reveal audit observations are correct.</p>
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B.M.4) PERFORMANCE REVIEW AND CONTINUOUS IMPROVEMENT

Question #	VAP-B.M.4.3
Question Text	An adequate and effective occupational health and safety corrective action process is established to rectify and close non-conformances.
Rating	Conformance
Conclusion	An occupational health and safety corrective action process is established to rectify and close non-conformances; however, 1 out of 16 (6.25%) Conformance Requirement not met: The company identified deficiencies in the fire drills but failed to track and document subsequent drill performance.
Data points	<p>Data Point: Record Review: Corrective and Preventive Measures Operating Procedure, Record reference: QA20009, Version Number: 2:09:00 AM, Issue date: November 11, 2025, Expiry date: Nil, States: adequate and effective corrective action process to ensure recorded corrective action plans for any nonconformance are tracked, additional actions are taken when a corrective action is off-track, all actions are verifiably closed and closure is confirmed by a management representative. and there is a demonstrated link between the CAP and the performance management objectives and targets.; adequate and effective preventative action process to ensure preventative action is taken as a result of medical surveillance or injury, workers are removed from the current job immediately and offered another position in the facility, labor contract termination is prohibited due to the medical surveillance results, medical treatment, re-examination, and rehabilitation to the worker is provided and paid by employer</p> <p>Data Point: Record Review: 2 out of 2 Health & Safety self audits for the period January 2025 to December 2025 demonstrate all audited aspects are in conformance</p> <p>Data Point: No government inspections for the period January 2026 to December 2025</p> <p>Data Point: Record Review: 2 out of 2 corrective action plans for the period January 2025 to December 2025 demonstrate management system review findings, self audit findings, government inspection findings and off-track indicators, objectives and targets have a corrective action plan</p> <p>Data Point: Record Review: 5 out of 5 corrective action plan closure reports for the period January 2025 to December 2025 demonstrate closure verification reports with mgmt. confirmation exist for each corrective action plan item</p> <p>Data Point: Management Interview Mr. Andy Loh; Title: Mr. Andy Loh confirms audit observations</p>

C) ENVIRONMENT

C.M.1) RISK ASSESSMENT

Question #	VAP-C.M.1.1
Question Text	An adequate and effective environment compliance process is established to monitor, identify, understand and ensure compliance with applicable laws and regulations and customer requirements.



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Rating	Conformance
Conclusion	An adequate and effective environment compliance process to monitor, identify, understand and ensure compliance with applicable laws and regulations and customer requirements is established
Data points	<p>Data Point: Record Review: Environmental Risk Assessment Form, Record reference: RBA-P003-003, Version Number: 1.0, Issue date: November 01, 2025, Expiry date: Nil, States: Adequate and effective quarterly compliance review procedure including applicable legal requirements and applicable customer requirements; To identify, assess, integrate, implement and record; And to ensure timely renewal for the expiration of permits, licenses and testing reports</p> <p>Data Point: Record Review: Nil, Record reference: Nil, Version Number: Nil, Issue date: Nil, Expiry date: Nil, States: Accurate, up to date compliance calendar including applicable legal requirements and applicable customer requirements; A reminder system</p> <p>Data Point: Record Review: Nil, Record reference: Nil, Version Number: Nil, Issue date: Nil, Expiry date: Nil, States: Accurate, up to date compliance register with summaries of applicable laws, regulations and key RBA code related customer requirements that impact the operations</p> <p>Data Point: Management Interview LI YA HSIEH; Title: Supervisor confirms audit observations</p> <p>Data Point: Management Interview Mr. Andy Loh; Title: Mr. Andy Loh confirms audit observations</p>
Question #	VAP-C.M.1.2
Question Text	An adequate and effective due diligence process is established to identify and assess the most significant actual and potential environmental risks where the facility caused or contributed to adverse environmental impacts for internal and external stakeholders (including applicable requirements).
Rating	Conformance
Conclusion	An adequate and effective due diligence process is established to identify and assess the most significant actual and potential environmental risks where the facility caused or contributed to adverse environmental impacts for internal and external stakeholders including applicable requirements.
Data points	<p>Data Point: Record Review: Hazard Identification and Risk Assessment Management Procedure, Record reference: RBA-P003-002 , Version Number: 1.0, Issue date: November 01, 2025, Expiry date: Nil, States: adequate and effective risk assessment process is in place to identify the most actual and potential environmental risks where the facility caused or contributed to adverse environmental impacts for internal and external stakeholders including applicable requirements covering at least every environmental medium, Greenhouse Gas impact and Ozone depleting substances impact ; The risk assessment is updated when there is a Significant Change; The scope of the risk assessment includes every environmental medium, every site operation/ process, every physical location, every Chemical or material used and all identified internal and external stakeholders, including at least direct and indirect workers, young workers, migrant workers, worker representatives, staff functions, on-site service providers, suppliers, customers and stakeholders immediately neighboring the site.</p> <p>Data Point: Record Review: 20 out of 20 risk assessments for the period January 2025 to December 2025 demonstrate Each identified risk include and assess legal and customer requirements and has an action to minimize such risk through the Hierarchy of Controls for the most significant risks; risk assessments are updated when there is a Significant Change</p> <p>Data Point: Record Review: Stakeholder Identification Procedure, Record reference: Nil, Version Number: Nil, Issue date: Nil, Expiry date: Nil, States: an adequate and effective internal and external stakeholder identification process for environment</p> <p>Data Point: Management Interview LI YA HSIEH; Title: Supervisor confirms audit observations</p> <p>Data Point: Management Interview Mr. Andy Loh; Title: Mr. Andy Loh confirms audit observations</p>
C.M.2) CONTROL PROCESSES	
Question #	VAP-C.M.2.1
Question Text	Environment responsibilities and authorities are adequately and effectively defined and assigned for all employee levels (senior managers to workers) for the implementation of management systems, and for compliance with laws, regulations, and codes.
Rating	Conformance
Conclusion	Environment responsibilities and authorities are adequately and effectively defined and assigned for all employees/workers (senior managers to workers) for implementation of management systems, and for compliance with laws, regulations and codes



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Data points	<p>Data Point: Record Review: Management Representative Appointment Letter, Record reference: RBA-M001-01, Version Number: 1.0, Issue date: November 01, 2025, Expiry date: Nil, States: A record assigns a senior representative the responsibility to ensure compliance with laws and regulations, compliance with the requirements of the RBA and is authorized to make decisions on programs, process actions and corrective actions; Responsibilities and authorities of each organizational level are documented in regular and emergency situations; A specific individual or individuals responsible for all aspects of hazardous waste, waste, air emission treatment, environmental noise, wastewater, energy and GHG and the elimination of ozone depleting substances</p> <p>Data Point: Management Interview LI YA HSIEH; Title: Supervisor confirms audit observations</p> <p>Data Point: Worker Interview 20 out of 20 workers interview reveal audit observations are correct. All findings are confirmed</p>
Question #	VAP-C.M.2.2
Question Text	Adequate and effective environment policies and control processes are established.
Rating	Conformance
Conclusion	Adequate and effective environment policies and control processes are established
Data points	<p>Data Point: Record Review: Greenhouse Gas Inventory Management Procedures, Record reference: RBA-C002, Version Number: 1.0, Issue date: November 01, 2025, Expiry date: Nil, States: adequate and effective environmental impact reduction policy and procedure to ensure the elimination of ozone depleting substance (ODS) reduction of energy and GHG, use of natural resources, raw materials and resulting waste</p> <p>Data Point: Record Review: Waste Management Procedures, Record reference: RBA-C001, Version Number: 1.0, Issue date: November 01, 2025, Expiry date: Nil, States: adequate and effective waste management reduction policy and procedure to manage the reception, storage, dispensing, disposal of each hazardous waste within the facility</p> <p>Data Point: Record Review: Nil, Record reference: Nil, Version Number: Nil, Issue date: Nil, Expiry date: Nil, States: adequate and effective ozone depleting substances management reduction policy and procedure to identify, label, eliminate and safe disposal of each ozone depleting substances</p> <p>Data Point: Record Review: Management Measures for Substances that Damage the Ozone Layer, Record reference: RBA-C003, Version Number: 1.0, Issue date: November 01, 2025, Expiry date: Nil, States: adequate and effective control and reduction process for each environmental impact demonstrating the Hierarchy of Controls in a documented gated process that each hierarchy level has been fully evaluated, reasons why it could not address the risk fully before proceeding to the next hierarchy level</p> <p>Data Point: Record Review: Nil, Record reference: Nil, Version Number: Nil, Issue date: Nil, Expiry date: Nil, States: adequate and effective preventive maintenance process for all treatment equipment for each environmental medium.</p> <p>Data Point: Record Review: Nil, Record reference: Nil, Version Number: Nil, Issue date: Nil, Expiry date: Nil, States: adequate and effective emergency response process with clearly defined steps and roles/responsibilities</p> <p>Data Point: Record Review: Nil, Record reference: Nil, Version Number: Nil, Issue date: Nil, Expiry date: Nil, States: adequate and effective investigation process of each environmental incident resulting in a preventive and corrective action plan.</p> <p>Data Point: Record Review: 20 out of 20 environmental records for the period January 2025 to December 2025 demonstrate appropriate retention on-site and off-site with appropriate levels of access to ensure privacy and conforming to legal and customer requirements</p> <p>Data Point: Record Review: 20 out of 20 controls effectiveness evaluation for the period January 2025 to December 2025 demonstrate controls effectiveness evaluation is done on a regular basis</p> <p>Data Point: Management Interview LI YA HSIEH; Title: Supervisor confirms audit observations</p> <p>Data Point: Worker Interview 20 out of 20 workers interview reveal audit observations are correct. All findings are confirmed</p>
Question #	VAP-C.M.2.3
Question Text	An adequate and effective environment training process is established for all managers/workers on all policy/process/job related aspects and performance targets.
Rating	Conformance
Conclusion	An adequate and effective environment training process is established for all managers/workers on all policy/process/job related aspects and performance targets



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Data points	<p>Data Point: Record Review: Employee Education and Training Management Operating Procedure, Record reference: RBA-P004, Version Number: 1.0, Issue date: November 01, 2025, Expiry date: Nil, States: adequate and effective training process for workers, managers and new employee orientation plan. Training is provided to all workers prior to the beginning of work and workers responsible for storage, clean up or disposal of hazardous waste and waste receive specialized training</p> <p>Data Point: Record Review: Employee Education and Training Management Operating Procedure, Record reference: RBA-P004, Version Number: 1.0, Issue date: November 01, 2025, Expiry date: Nil, States: Training Needs Analysis covers minimum training topics and workers responsible for storage, clean up or disposal of hazardous waste and waste receive specialized training.</p> <p>Data Point: Record Review: Employee Education and Training Management Operating Procedure, Record reference: RBA-P004, Version Number: 1.0, Issue date: November 01, 2025, Expiry date: Nil, States: adequate training plan covers all topics identified in the training needs analysis with an adequate training frequency. Training is provided to all workers prior to the beginning of work</p> <p>Data Point: Record Review: 20 out of 20 environmental training materials for the period January 2025 to December 2025 demonstrate each training on the training plan have adequate training materials</p> <p>Data Point: Record Review: 20 out of 20 environmental training records for the period January 2025 to December 2025 demonstrate Each training on the training plan have adequate training records for all attendees</p> <p>Data Point: Record Review: 20 out of 20 environmental training efficiency verifications for the period January 2025 to December 2025 demonstrate Each training on the training plan have adequate training verification records for all attendees</p> <p>Data Point: Record Review: 20 out of 20 learner personnel files for the period January 2025 to December 2025 demonstrate an outline of the learner training program with copies of the training material</p> <p>Data Point: Management Interview LI YA HSIEH; Title: Supervisor confirms audit observations</p> <p>Data Point: Worker Interview 20 out of 20 workers interview reveal audit observations are correct. All findings are confirmed</p>
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C.M.3) COMMUNICATIONS

Question #	VAP-C.M.3.2
Question Text	An adequate and effective process is established to anonymously report environmental grievances confidentially without fear of reprisal or intimidation.
Rating	Conformance
Conclusion	An adequate and effective process is established to anonymously report environmental grievances confidentially without fear of reprisal or intimidation

Data points	<p>Data Point: Site Observation: grievance channels are clearly communicated; internal communication of the grievance mechanism must be in workers' native language(s) and visible</p> <p>Data Point: Record Review: Employee Grievance Appeals and Handling Guidelines Management Procedure, Record reference: RBA-P006, Version Number: 1.0, Issue date: November 01, 2025, Expiry date: Nil, States: adequate and effective grievance process for internal and external stakeholders to anonymously report grievances without fear of reprisal through clear grievance channels so reporting is encouraged and comfortable and workers scan raise environmental concerns</p> <p>Data Point: Record Review: 20 out of 20 Grievance records for the period January 2025 to December 2025 demonstrate grievances from stakeholders are adequately received</p> <p>Data Point: Record Review: 20 out of 20 environmental concern logs for the period January 2025 to December 2025 demonstrate environmental concerns from stakeholders is adequately received</p> <p>Data Point: Record Review: 20 out of 20 Investigation records for the period January 2025 to December 2025 demonstrate the validity of any grievance is promptly investigated and each valid grievance has an action plan</p> <p>Data Point: Record Review: 20 out of 20 Correspondence to workers and managers and external stakeholders for the period January 2025 to December 2025 demonstrate written information on how to report a grievance</p> <p>Data Point: Management Interview LI YA HSIEH; Title: Supervisor confirms audit observations</p> <p>Data Point: Worker Interview 20 out of 20 workers interview reveal audit observations are correct. All findings are confirmed</p>
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C.M.4) PERFORMANCE REVIEW AND CONTINUOUS IMPROVEMENT

Question #	VAP-C.M.4.1
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Table with 2 columns: Question Text, Rating, Conclusion, Data points. Content includes: An adequate and effective environment management performance review and continuous improvement process is established. Conformance. An adequate and effective environment management performance review and continuous improvement process is established. Data points: Record Review: Performance and Goal Management Procedures, Record reference: RBA-P008, Version Number: 1.0, Issue date: November 01, 2025, Expiry date: Nil, States: adequate and effective performance management process to annually review the performance and management system and take additional action plans if indicators, objectives or targets are off track, reduction programs are structured with roles and responsibilities and do not harm workers or entail excessive cost.

Table with 2 columns: Question #, Question Text, Rating, Conclusion, Data points. Content includes: VAP-C.M.4.3. An adequate and effective environmental corrective action process is established to rectify and close non-conformances. Conformance. An adequate and effective environmental corrective action process is established to rectify and close non-conformances. Data points: Record Review: Corrective and Preventive Measures Operating Procedure, Record reference: RBA-P011, Version Number: 1.0, Issue date: November 01, 2025, Expiry date: Nil, States: adequate and effective corrective action process to ensure recorded corrective action plans for any nonconformance are tracked, additional actions are taken when a corrective action is off-track, all actions are verifiably closed and closure is confirmed by a management representative. and there is a demonstrated link between the CAP and the performance management objectives and targets.

D) ETHICS

D1) BUSINESS INTEGRITY AND NO IMPROPER ADVANTAGE

Table with 2 columns: Question #, Question Text, Rating. Content includes: VAP-D1.1. No identified risk or evidence of bribes or obtaining undue or improper advantage being promised, offered, authorized, given or accepted. Conformance.

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Table with 2 columns: Conclusion, Data points. Contains audit findings for indirect spend, including record reviews and management/worker interviews.

D2) DISCLOSURE OF INFORMATION

Table with 2 columns: Question #, Question Text, Rating, Conclusion, Data points. Contains disclosure of information regarding misreporting and company information accuracy.

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Table with 2 columns: Question #, Question Text, Rating, Conclusion, Data points. Sections include D3) INTELLECTUAL PROPERTY, D4) FAIR BUSINESS, ADVERTISING AND COMPETITION, and D5) PROTECTION OF IDENTITY AND NON-RETALIATION.



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Data points	<p>Data Point: Record review: 2 out of 2 grievance records covering the period January 2025 to December 2025 demonstrate no forms of retaliation.</p> <p>Data Point: Record review: 2 out of 2 grievance investigation records covering the period January 2025 to December 2025 demonstrate no forms of retaliation.</p> <p>Data Point: Record review: 2 out of 2 Grievance communications records covering the period January 2025 to December 2025 demonstrate no breach of the protection of identity.</p> <p>Data Point: Record review: 20 out of 20 personnel files confirm a) no forms of retaliation. b) no redundancies as a form of retaliation.</p> <p>Data Point: Management interview: Ms. Carol Lin/ Management Dep. Director confirm the audit observations.</p> <p>Data Point: Worker interview: 20 out of 20 workers confirm the audit observations.</p> <p>Data Point: Supporting evidence reference(s): N/A</p>
D6) PRIVACY	
Question #	VAP-D6.1
Question Text	No evidence of unauthorized disclosure of personal information.
Rating	Conformance
Conclusion	No evidence of unauthorized disclosure of personal information.
Data points	<p>Data Point: Site observation: Personal information is visibly protected.</p> <p>Data Point: Record review: 4 out of 4 pieces of information reviewed during the audit covering the period of January 2025 to December 2025 demonstrate: a) No information is viewable to someone unauthorized. b) With the individual-specific approval information is only. b.a) Collected. b.b) Stored. b.c) Processed. b.d) Transmitted. b.e) Shared. c) with the individual approval (or defaulted by local law).</p> <p>Data Point: Management interview: Ms. Carol Lin/ Management Dep. Director confirm the audit observations.</p> <p>Data Point: Worker interview: 20 out of 20 workers confirm the audit observations.</p> <p>Data Point: Supporting evidence reference(s): N/A</p>
D.M.1) RISK ASSESSMENT	
Question #	VAP-D.M.1.1
Question Text	An adequate and effective ethics compliance process is established to monitor, identify, understand, and ensure compliance with applicable laws, regulations, and customer requirements.
Rating	Conformance
Conclusion	An adequate and effective ethics compliance process is established to monitor, identify, understand, and ensure compliance with applicable laws, regulations, and customer requirements.
Data points	<p>Data Point: Record review: Ethics compliance process of Measures for the Administration of Regulatory Compilation and Analysis (Doc. No: RBA-P001, Rev. 01, Issue date: 2025/11/01) states: a) compliance procedure: a.a) Adequate. a.b) Effective. a.c) Quarterly review. a.d) Including applicable legal requirements. a.e) Including applicable customer requirements. to a.f.a) Identify. a.f.b) Track. a.f.c) Assess. a.f.d) Integrate. a.f.e) Implement. a.f.f) Record. b) To ensure timely renewal before the expiration of: b.a) permits. b.b) licenses. b.c) testing reports.</p> <p>Data Point: Record review: Ethics compliance calendar (Doc. No: NA, Rev. NA, Issue date: 2025/12/31) confirms the compliance calendar: a) Is accurate. b) Is up to date. c) Includes applicable legal requirements. d) Includes applicable customer requirements. e) Has a reminder system.</p> <p>Data Point: Record review: Ethics compliance register (Doc. No: NA, Rev. NA, Issue date: 2025/12/31) confirms the compliance register: a) Is accurate. b) Is up to date. c) Has summaries of applicable laws and regulations. d) Contains reviews of the key customer requirements that impact the operations as these related to the RBA code.</p> <p>Data Point: Management interview: Ms. Carol Lin/ Management Dep. Director confirm the audit observations.</p> <p>Data Point: Supporting evidence reference(s): N/A</p>



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D.M.2) CONTROL PROCESSES	
Question #	VAP-D.M.2.1
Question Text	Ethics responsibilities and authorities are adequately and effectively defined and assigned for all employee levels (senior managers to workers) for the implementation of management systems, and for compliance with laws, regulations, and codes.
Rating	Conformance
Conclusion	Ethics responsibilities and authorities are adequately and effectively defined and assigned for all employee levels (senior managers to workers) for the implementation of management systems, and for compliance with laws, regulations, and codes
Data points	<p>Data Point: Record review: Ethics assignment letter (Doc. NA, Rev. NA, Issue date: 2025/11/25) confirms a senior representative is assigned responsibility: a) To ensure compliance with laws and regulations. b) To ensure compliance with the requirements of the RBA. c) Is authorized to implement: c.a) Programs. c.b) Process actions. c.c) Corrective actions as needed for regulatory compliance and RBA conformance.</p> <p>Data Point: Record review: Organizational chart and description of RBA manual (Doc. RBA-M001, Rev. 01, Issue date: 2025/11/01) confirms: a) Responsibilities of each organizational level are recorded. b) Authorities of each organizational level are recorded. c) For normal and emergency situations.</p> <p>Data Point: Management interview: Ms. Carol Lin/ Management Dep. Director confirm the audit observations.</p> <p>Data Point: Worker interview: 20 out of 20 workers confirm the audit observations.</p> <p>Data Point: Supporting evidence reference(s): N/A</p>
Question #	VAP-D.M.2.2
Question Text	Adequate and effective ethics policies and control processes are established.
Rating	Conformance
Conclusion	Adequate and effective ethics policies and control processes are established



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Table with 2 columns: Data points, Question #, Question Text, Rating. Contains detailed audit findings and a final rating of Conformance.

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Conclusion	An adequate and effective ethics training process is established for all managers/workers on all policy/process/job-related aspects and performance targets
Data points	<p>Data Point: Record review: Ethics training process of Education and Training Management Measures (Doc. No: RBA-P004, Rev. 01, Issue date: 2025/11/01) a) Is adequate. b) Is effective. c) For workers. d) For managers. e) Includes a new employee orientation plan. f) Training is provided to all workers prior to the beginning of work.</p> <p>Data Point: Record review: Ethics training needs analysis (Doc. No: NA, Rev. NA, Issue date: 2025/12/23) confirms: a) Minimum training topics include: a.a) Upholding the highest standards of integrity in all business interactions. a.b) Obtaining undue or improper advantage being promised, offered, authorized, given, or accepted. a.c) Intellectual Property protection. a.d) Fair Business, Advertising and Competition. a.e) Non-retaliation or protection of identity. a.f) Unauthorized disclosure of personal information.</p> <p>Data Point: Record review: New Employee orientation plan of Education and Training Management Measures (Doc. No: RBA-P004, Rev. 01, Issue date: 2025/11/01) confirms topics identified in the training needs analysis are included.</p> <p>Data Point: Record review: Annual training plan (Doc. No: NA, Rev. NA, Issue date: 2025/12/30) confirms: a) Topics identified in the training needs analysis are included. b) Training frequency is adequate.</p> <p>Data Point: Record review: 2 out of 2 Ethics training materials covering each month of the period January 2025 to December 2025 confirm each training on the training plan have adequate training materials.</p> <p>Data Point: Record review: 2 out of 2 Ethics training records covering each month of the period January 2025 to December 2025 confirm each training on the training plan have adequate training records for all attendees.</p> <p>Data Point: Record review: 2 out of 2 ethics training effectiveness evaluations covering the period January 2025 to December 2025 confirm each training on the training plan have adequate training verification records for all attendees.confirm each training on the training plan have adequate training verification records for all attendees.</p> <p>Data Point: Management interview: Ms. Carol Lin/ Management Dep. Director confirm the audit observations.</p> <p>Data Point: Worker interview: 20 out of 20 workers (no learner) confirm the audit observations.</p> <p>Data Point: Supporting evidence reference(s): N/A</p>

D.M.3) COMMUNICATIONS

Question #	VAP-D.M.3.2
Question Text	An adequate and effective process is established to anonymously report ethics grievances confidentially without fear of reprisal or intimidation.
Rating	Conformance
Conclusion	An adequate and effective process is established to anonymously report ethics grievances confidentially without fear of reprisal or intimidation.
Data points	<p>Data Point: Site observation: a) Grievance channels are clearly communicated. Grievance channels are suggestion box, hotline, email, report to direct management or HR. b) Internal communication of the grievance mechanism is visible and in a language the workers can understand.</p> <p>Data Point: Record review: Grievance process of Procedures for handling complaints and report (Doc. No: RBA-P006, Rev. 01, Issue date: 2025/11/01) a) Is adequate. b) Is effective. c) Ensures grievances can be reported anonymously without fear of reprisal. d) Available for internal stakeholders. e) Available for external stakeholders. f) Clear grievance channels so reporting is encouraged and comfortable.</p> <p>Data Point: Record review: 2 out of 2 grievance records covering the period January 2025 to December 2025 demonstrate grievances from stakeholders are adequately received.</p> <p>Data Point: Record review: 2 out of 2 grievance investigation records covering the period January 2025 to December 2025 demonstrate a) The validity of any grievance is promptly investigated. b) Each valid grievance has an action plan.</p> <p>Data Point: Record review: 2 out of 2 communications to managers and workers covering the period January 2025 to December 2025 confirm written information on how to report a grievance is clearly communicated.</p> <p>Data Point: Management interview: Ms. Carol Lin/ Management Dep. Director confirm the audit observations.</p> <p>Data Point: Worker interview: 20 out of 20 workers confirm the audit observations.</p> <p>Data Point: Supporting evidence reference(s): N/A</p>



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E) SUPPLY CHAIN MANAGEMENT	
E1) COMPANY COMMITMENT	
Question #	VAP-E1.1
Question Text	An adequate and effective Code of Conduct is established and endorsed by executive management covering all elements of the RBA code.
Rating	Conformance
Conclusion	Adequate and effective Code of Conduct that is endorsed by executive management covering all elements of the RBA code.
Data points	<p>Data Point: Site observation: a) Code of Conduct is in a language understood by each worker. b) Code of Conduct is accessible to all workers. c) Code of Conduct is publicly available.</p> <p>Data Point: Record review: CSR policy of RBA manual (Doc. RBA-M001, Rev. 01, Issue date: 2025/11/01) a) Covering all elements of the RBA code. b) Endorsed by the highest-level manager at the facility. c) Includes a stated commitment to: c.a) Due diligence. c.b) Access to remedy for. c.b.a) Internal stakeholders. c.b.b) External stakeholders . c.b.d) Where the participant c.b.d.a) Caused or contributed to: c.b.d.b) Adverse human rights or environmental impacts. c.c) Continuous improvement. d) Appropriate for the nature and scope of the facility’s operations.</p> <p>Data Point: Management interview: Ms. Carol Lin/ Management Dep. Director confirm the audit observations.</p> <p>Data Point: Worker interview: 20 out of 20 workers confirm the audit observations.</p> <p>Data Point: Supporting evidence reference(s): N/A</p>
E4) SUPPLIER RESPONSIBILITY	
Question #	VAP-E4.1
Question Text	The RBA Code requirements have been communicated to the next tier suppliers.
Rating	Conformance
Conclusion	The RBA Code requirements have been communicated to the next tier suppliers.



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Data points	<p>Data Point: Record review: Major next-tier supplier compliance policy of Supplier Management Measures(Doc. No: RBA-E001, Rev. 01, Issue date: 2025/11/01) a) Is adequate. b) Requires contracts for all next-tier suppliers. b.a) With the enforcement of the implementation of the RBA Code provisions. b.b) Labor agents and contractors comply with legal requirements in both home and sending country. c) Requires contract enforcement notification are issued to the next-tier supplier if a contract violation, including a violating of the RBA code provisions become known.</p> <p>Data Point: Record review: Major next-tier supplier compliance process of Supplier Management Measures(Doc. No: RBA-E001, Rev. 01, Issue date: 2025/11/01) a) Is adequate. b) Is effective. c) Requires contracts for all next-tier suppliers. c.a) With the enforcement of the implementation of the RBA Code provisions. c.b) Labor agents and contractors comply with legal requirements in both home and sending country. d) Requires contract enforcement notification are issued to the next-tier supplier if a contract violation, including a violating of the RBA code provisions become known.</p> <p>Data Point: Record review: Major next-tier supplier compliance assignment letter of Supplier Management Measures(Doc. No: RBA-E001, Rev. 01, Issue date: 2025/11/01) confirms a senior representative is assigned responsibility: a) To ensure compliance with laws and regulations. b) Is authorized to implement: b.a) programs. b.b) process actions. b.c) corrective actions as needed.</p> <p>Data Point: Record review: 4 out of 4 corporate proof records of RBA Code communication and implementation process covering the period January 2025 to December 2025 demonstrate: a) Contracts for all next tier suppliers shows enforcement of the implementation of the RBA Code provisions. b) Labor agents and contractors contracts show compliance requirements with legal requirements in both home and sending country. c) Contract enforcement notification to the next tier supplier for a contract violation including a violating of the RBA code provision.</p> <p>Data Point: Record review: 2 out of 2 contractors contracts covering the period January 2025 to December 2025 demonstrate: a) Oversea contracts are in place for all labor agents. b) Enforcement of the implementation of the RBA Code provisions. c) Requires compliance requirement with legal requirements in both home and sending country.</p> <p>Data Point: Record review: 4 out of 4 communications to supplier management covering the period January 2025 to December 2025 demonstrate: a) Are in place for all next-tier suppliers. b) Enforcement of the implementation of the RBA Code provisions. c) Contract enforcement notification are issued to the next-tier supplier if a contract violation including a violating of the RBA code provisions become known.</p> <p>Data Point: Record review: 4 out of 4 contract enforcement notifications covering the period January 2025 to December 2025 a) are issued to the next tier supplier if a contract violation including a violation of the RBA code provisions becomes known.</p> <p>Data Point: Management interview: Ms. Carol Lin/ Management Dep. Director confirm the audit observations.</p> <p>Data Point: Worker interview: 2 out of 2 procurement staffs confirm the audit observations</p>
Question #	VAP-E4.3
Question Text	An adequate and effective process is established to ensure that the next-tier major suppliers implement the RBA Code.
Rating	Conformance
Conclusion	An adequate and effective process is established to ensure that the next-tier major suppliers implement the RBA Code.



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Table with 2 columns: Data points, Question #, Question Text, Rating, Conclusion, Data points. Contains detailed audit findings and evidence references.

VAP Info

GENERAL REVIEWEE FACILITY INFORMATION

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Question Number and Text	Response
VAP-Info1.1 - Reviewee / Facility Name	PREMIER INTERNATIONAL DEVELOPMENT INCORPORATION
VAP-Info1.2 - Address	10F., No.27, Sec. 1, Chang-an E. Rd., Zhongshan District, Taipei City 104, Taiwan (R.O.C.)
VAP-Info1.3 - Country	Taiwan (R.O.C.)
VAP-Info1.3a - GPS Coordinates of Facility Main entrance	25.049648071857387, 121.52421478906383
VAP-Info1.4 - Facility Manager (Name & Title)	Lee ,Ming Yuan / Managing Director
VAP-Info1.5 - Main Contact(s) for Assessment (Name & Title)	Hsieh, Li Ya
VAP-Info1.6 - Email	Joyce@pidi.com.tw
VAP-Info1.7 - Telephone	(02)21002325#5210
VAP-Info1.8 - Reviewee contact person who is authorized to approve and release the assessment report: Name	Hsieh, Li Ya
VAP-Info1.9 - Reviewee contact person who is authorized to approve and release the assessment report: Email	Joyce@pidi.com.tw
VAP-Info1.10 - Reviewee contact person who is authorized to approve and release the assessment report: Phone	(02)21002325#5210

POPULATION SIZE	
Question Number and Text	Response
VAP-Info2.1 - Population Size: Number of male workers	25
VAP-Info2.2 - Population Size: Number of female workers	20
VAP-Info2.3 - Population Size: Number of total workers	45
VAP-Info2.3a - Population Size: Number of male production supervisors	7
VAP-Info2.3b - Population Size: Number of female production supervisors	5

POPULATION CHARACTERISTICS	
Question Number and Text	Response
VAP-Info3.1 - Population Characteristics: Number of total workers under 18 years of age	0
VAP-Info3.2 - Population Characteristics: Number of total student workers/apprentices/interns	0
VAP-Info3.3 - Population Characteristics: Number of total temporary workers	0
VAP-Info3.4 - Population Characteristics: Number of male migrant labor	0
VAP-Info3.5 - Population Characteristics: Number of female migrant labor	0
VAP-Info3.6 - Population Characteristics: Number of total migrant labor	0
VAP-Info3.7 - Population Characteristics: Number of total indirect labor	0
VAP-Info3.8 - Population Characteristics: Nationalities of migrant labor	0
VAP-Info3.9 - Population Characteristics: Language(s) spoken by workers	Mandarin
VAP-Info3.10 - Population Characteristics: Language(s) spoken by management	Mandarin

SITE ACTIVITIES AND PROCESSES	
Question Number and Text	Response
VAP-Info4.1 - Site Activities and Processes: Total facility surface area (square meters)	400
VAP-Info4.2 - Site Activities and Processes: Total roofed facility surface area (square meters)	400
VAP-Info4.15 - Site Activities and Processes: Business Services - HR Related (describe)	Business administration services Human resources services

ON-SITE SERVICES	
Question Number and Text	Response
VAP-Info6.1 - On-Site Services: Fire brigade/warden team (description)	Divided into 5 groups, totaling 45 people

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VAP-Info6.2 - On-Site Services: Hospital/infirmary (description)	It takes about 8 minutes to drive to Mackay Memorial Hospital.
VAP-Info6.3 - On-Site Services: Chemical Spill Response Team (description)	Divided into 5 groups, totaling 45 people
VAP-Info6.4 - On-Site Services: Wastewater treatment type (description)	Only domestic water
VAP-Info6.7 - On-Site Services: Canteen (description)	N/A,MEAL AREA
VAP-Info6.8 - On-Site Services: Kitchen (description)	N/A,MEAL AREA
VAP-Info6.9 - On-Site Services: Recycling (description)	Waste paper, tin cans

CONSULTING SERVICES USED IN LAST YEAR

Question Number and Text	Response
VAP-Info8.0 - For purposes of identifying any conflicts of interest, please state if you have used the audit firm company for consulting purposes over the last 1 year and / or since the last full RBA-based assessment.	NO

LABOR AGENT/CONTRACTOR SERVICES USED IN LAST 2 YEARS

Question Number and Text	Response
VAP-Info9.0 - Please list the names of any recruiting / labor agents or brokers in the past 2 years or since the last full assessment.	NO

OTHER CONSULTING SERVICES USED IN LAST 3 YEARS

Question Number and Text	Response
VAP-Info10.0 - Used Other consulting services in the last 3 years	NO
VAP-Info10.1 - Other consulting services used in last 3 years: Consulting description of work	NO
VAP-Info10.2 - Other consulting services used in last 3 years: Consulting firm (name and address)	NO
VAP-Info10.3 - Other consulting services used in last 3 years: Consulting started on (date - dd/mm/yyyy)	NO
VAP-Info10.4 - Other consulting services used in last 3 years: Consulting ended on (date - dd/mm/yyyy)	NO

STAFF INTERVIEWS

Question Number and Text	Response
VAP-Info17.1 - Total number of interviews	20
VAP-Info17.2 - Total number of interviews (male)	12
VAP-Info17.3 - Total number of interviews (female)	8
VAP-Info17.4 - Total number of interviews (direct workers)	20
VAP-Info17.5 - Total number of interviews (indirect workers)	0
VAP-Info17.6 - Total number of interviews (shift workers)	0
VAP-Info17.7 - Total number of interviews (foreign migrant workers)	0
VAP-Info17.8 - Total number of group interviews	8
VAP-Info17.9 - Total number of individual interviews	12

TOTAL INTERVIEWS

Question Number and Text	Response
VAP-Info17.10 - Total interviews: Percentage of workforce (total)	44.44%

MINIMUM NUMBER OF INTERVIEWS TO BE CARRIED OUT IN THIS ASSESSMENT

Question Number and Text	Response
VAP-Info18.1 - Minimum number of interviews to be carried out in this audit	20



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Assessor Information

ASSESSMENT TEAM: LEAD ASSESSOR	
Question Number and Text	Response
VAP-Info11.1 - Lead Assessor ID	Auditor-608
VAP-Info11.2 - Lead Assessor Email	Henry.Hong@sgs.com
VAP-Info11.3 - Lead Assessor Phone	886 4 2657 4212
VAP-Info11.4 - Lead Assessor APSCA Registration Number	CSCA 21701465
VAP-Info11.5 - Assessor APSCA Registration Number	CSCA 3200853
VAP-Info11.6 - Assessment Firm APSCA Registration Number	11600006

LABOR ASSESSOR	
Question Number and Text	Response
VAP-Info12.1 - Labor Assessor ID	Auditor-608
VAP-Info12.2 - Labor Assessor Email	Henry.Hong@sgs.com
VAP-Info12.3 - Labor Assessor Phone	886 4 2657 4212

ETHICS ASSESSOR	
Question Number and Text	Response
VAP-Info13.1 - Ethics Assessor ID	Auditor-608
VAP-Info13.2 - Ethics Assessor Email	Henry.Hong@sgs.com
VAP-Info13.3 - Ethics Assessor Phone	886 4 2657 4212

HEALTH AND SAFETY ASSESSOR	
Question Number and Text	Response
VAP-Info14.1 - Health and Safety Assessor ID	Auditor-1933
VAP-Info14.2 - Health and Safety Assessor Email	wade-ws.lin@sgs.com
VAP-Info14.3 - Health and Safety Assessor Phone	886-0912141188

ENVIRONMENT ASSESSOR	
Question Number and Text	Response
VAP-Info15.1 - Environment Assessor ID	Auditor-1933
VAP-Info15.2 - Environment Assessor Email	wade-ws.lin@sgs.com
VAP-Info15.3 - Environment Assessor Phone	886-0912141188

MANAGEMENT SYSTEMS ASSESSOR	
Question Number and Text	Response
VAP-Info16.1 - Management Systems Assessor ID	Auditor-608
VAP-Info16.2 - Management Systems Assessor Email	Henry.Hong@sgs.com
VAP-Info16.3 - Management Systems Assessor Phone	886 4 2657 4212