

**HSE Internal Audit  
HSE Management System**

**PTCL Group**

|                            |  |
|----------------------------|--|
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**1. Purpose:**

The purpose of this Procedure is to conduct and implement HSE related internal audits to enhance implementation of HSE & sustainability management system of PTCL group.

**2. Scope**

This procedure is applicable to PTCL group.

**3. Definitions:**

- a. **Audit:** Systematic, independent, and documented process for obtaining objective evidence and evaluating it objectively to determine the extent to which the audit criteria are fulfilled.
- b. **Internal Audit:** Internal audits, sometimes called first party audits, are conducted by, or on behalf of, the organization itself.
- c. **External audits:** External audits include those generally called second- and third-party audits. Second party audits are conducted by parties having an interest in the organization, such as customers, or by other individuals on their behalf. Third party audits are conducted by independent auditing organizations, such as those providing certification/registration of conformity or governmental agencies.
- d. **Audit scope:** extent and boundaries of an audit. The audit scope generally includes a description of the physical and virtual-locations, functions, organizational units, activities and processes, as well as the time period covered. A virtual location is where an organization performs work or provides a service using an on-line environment allowing individuals irrespective of physical locations to execute processes.
- e. **Objective evidence:** Data supporting the existence or verity of something. Objective evidence can be obtained through observation, measurement, test or by other means. Objective evidence for the purpose of the audit generally consists of records, statements of fact, or other information which are relevant to the audit criteria and verifiable.
- f. **Audit findings:** Results of the evaluation of the collected audit evidence against audit criteria. Audit findings indicate conformity or nonconformity. Audit findings can lead to the identification of risks, opportunities for improvement or recording good practices.
- g. **Audit conclusion:** Outcome of an audit, after consideration of the audit objectives and all audit findings.
- h. **Conformity:** Fulfilment of a requirement.
- i. **Nonconformity:** Non-fulfilment of a requirement.
- j. **Competence:** Ability to apply knowledge and skills to achieve intended results.

- k. Requirement:** Need or expectation that is stated, generally implied or obligatory. A specified requirement is one that is stated, for example in documented information.
- l. Performance:** Measurable result. Performance can relate either to quantitative or qualitative findings. Performance can relate to the management of activities, processes, products, services, systems, or organizations.
- m. Effectiveness:** Extent to which planned activities are realized and planned results achieved.

**4. Abbreviations:**

|         |   |
|---------|---|
| HSE & S | Health, Safety, Environment & Sustainability  |
| HSE MS  | Health, Safety, Environment Management System |
| HSE IA  | Health, Safety, Environment Internal Audit    |
| CAR     | Corrective / improvement Action Request       |
| GD      | Group Director                                |
| VP      | Vice President                                |
| SM      | Senior Manager                                |
| HOD     | Head of department                            |

**4. Roles and Responsibilities:**

**4.1. VP HSE & Sustainability:**

- a) Will overall be responsible to arrange/ provide resources and implementation of HSE Internal Audit procedure.

**4.2. GD Corporate HSE & S:**

- a) Will overall be responsible for implementation of this procedure and shall supervise the internal audit program at respective regional / functional level.

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**4.3. Zonal HSE Heads & Managers of Corporate HSE:**

- a) Will be responsible for supporting HSE IA team and regional/departmental internal auditors, review the audit schedule / audit plans / audit report and outcomes.
- b) They will make sure that all audit activities are well planned / executed / recorded in an effective manner at respective functional levels.
- c) They will also conduct each audit as per requirement basis as lead or member of audit team.
- d) Will be responsible for planning and execute the audit activities in true spirit.
- e) Provide guidelines to nominated qualified and trained internal auditors as per applicable standards and procedures/ management system.
- f) Conduct and monitor end to end performance of the complete audit cycle to ensure intended outcomes are well achieved at functional levels.
- g) Documentation of internal audits and conduct follow-ups.

**4.4. Audit Team Lead:**

- a) Will be responsible for planning, scheduling, and monitoring the internal audits in line with HSE zonal head.
- b) He/she will be responsible for all phases of the audit and remain available to participate and conduct complete audit including review and issuance of report.
- c) The audit team leader has the authority to make final decisions regarding the conduct of the audit and to record audit observations. His/her responsibilities include:
  - Making and review of the internal audit plan and working documents and briefing the audit team
  - Communicating and clarifying the audit plan.
  - Representing the audit team to the auditees
  - Reviewing documentation of the existing HSE management system activities to determine their adequacy
  - Reporting critical non-conformities to the auditee’s dept. /sectional head immediately and reporting any major obstacles encountered in performing the audit
  - Planning and timely carrying out assigned responsibilities effectively and efficiently

- Documenting findings of the audits
- Reporting audit results clearly, conclusively and without undue delay at the closing meeting
- Writing and submitting the internal audit report.
- Verifying the effectiveness of corrective actions taken.
- Submitting audit documents to respective zonal HSE head & GD HSE
- Treating privileged information with professional discretion.

**4.6. Auditor’s/ team member Responsibilities:**

- a) Remain available to participate and conduct complete audit including drafting and issuance of report.
- b) Complying with the applicable audit requirements.
- c) Planning and carrying out assigned responsibilities effectively and efficiently.
- d) Documenting findings.
- e) Submitting documents/ records pertaining to the audit to the audit team leader.
- f) Treating privileged information with professional discretion.
- g) Cooperating and supporting the audit team.

**4.7. Auditee’s Responsibilities:**

- a) Inform employees/ team about the objectives and scope of the audit.
- b) Provide resources needed by the audit team to ensure an effective and efficient audit process.
- c) Provide access to the facilities and evidential material/ records as requested by the auditors.
- d) Cooperate with the auditors to permit the audit objectives to be achieved.
- e) Review and accept the audit report.
- f) Determine and initiate corrective actions, if any, based on the documented audit results (internal audit summary and audit nonconformity reports) and to inform the employees/ team.
- g) Implement audit findings/ non-conformities and get it closed from respective team within due time/ target date.

## 5. Standard Auditing Procedure & Protocols

### 5.1. Auditor's Competence Criteria:

- a) Internal auditors should preferably have qualified respective management system lead auditor certification or trained on structured internal auditing course based on ISO 19011 Guidelines and/or HSE MS and should have sound knowledge and skills including but not limited to the following aspects: -
- b) Auditing procedures, tools, and methods.
- c) Preferably have qualified formal certifications, training on HSE internal audit, have hands-on experience or sound knowledge of respective management system standard requirements, international guidelines / reference documents.
- d) Good understanding of technical operational / support processes preferably completed degree program / diploma / certification or possess reasonable experience corresponding to audit scope.
- e) Must have reasonable awareness of compliance requirements to applicable laws, regulations or other statutory / contractual bindings corresponding to audit scope.
- f) Understanding / training on latest process / Sustainability/ quality / compliance improvement methods, techniques would be a great plus.
- g) Awareness of organizational context / industry trends.
- h) The internal auditors will be selected from different departments based on their experience and professional skills. Respective HSE Team will maintain the approved auditors list, training, and competence records of all the auditors.
- i) Audit team lead must have completed at least three internal audits with HSE team as audit team member. He must also meet the HSE internal Audit training requirements.
- j) Audit team members must have completed at least one internal audit with HSE team as audit team member. He also must have qualified the HSE internal Audit training requirements.
- k) The HQ HSE team shall arrange all required training for HSE internal auditors as per requirement basis.
- l) All zonal internal auditors' leads and members list shall be reviewed and approved by GD HSE.

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**5.2. Formation of Audit Team:**

- a) An audit team will be formed by the respective zonal head of HSE for conducting internal audit.
- b) This team will include a team leader and designated cross functional members from different domains, keeping in view that no auditor will audit his/her own department to ensure impartiality.
- c) Every audit team will include a member from the HSE department to support the audit team on requirement of HSE MS and to ensure quality of audit.

**5.3. Audit Frequency & Yearly Scheduling:**

- a) Every year, at least one internal audit of the following departments (BO, Technology, P&O (PE, Fleet, security) etc.) will be conducted at zonal level on sample basis in selected regions, as per scope of management system standards.
- b) The respective head of zonal HSE in the beginning of every year (in January) will prepare the yearly internal audit schedule and ensure to share it through HQ HSE team to all the respective HODs and nominated internal auditors. HQ HSE will share consolidated internal audit schedule for nation-wide audits.
- c) The audit schedule includes the information of planned audit duration, date/ week, department, and auditors.
- d) To change the approved and issued audit schedule, GD HSE approval shall be required.

**5.4. Preparation for Audit:**

- a) Audit team leader / auditor will forward the formal audit plan to respective departments to be audited, one week before the scheduled audit date.
- b) The audit plan will list all the activities corresponding to the HSE management system; identify locations where these activities are taking place and the audit timeline / duration for each activity. It will also clearly mention the audit team leader along with its members.
- c) The auditors should prepare themselves preferably through a desktop review prior to the audit, the auditee may also be duly engaged to have any clarity of information. At least following aspects should be considered / reviewed at planning stage:

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- Scope, locations, and size of the auditee’s department.
- Standard operating procedures, processes, risks, objectives and KPIs.
- Respective policies/ requirements.
- Respective management system requirements.
- Legal / statutory requirements and compliance obligations.
- Safety requirements and travelling needs.
- Previous audit report and closure status of CARs (if available).

**5.5. Audit Conduct:**

a) All designated internal auditors are responsible for preparing themselves for the audit assignment. The auditors should always study and keep the following documents for every audit (preferably in soft form):

- Audit plan
- Copies of all relevant standards
- Auditor notes sheet & audit reports
- Copies of the procedures/SOPs and manuals

b) Conduct opening meeting and discuss the audit plan, scope, and importance of audit.

c) While conducting the audit, the auditors will seek to:

- Determine whether documented procedures and instructions meet the requirements of the management system. To aid positive reporting, the auditor must record the objective audit evidence against both evidence of conformance or non-conformance, using auditor notes, in due details for each audit process, clause or function.
- Verify whether procedures and instructions are being implemented. For this, the data and records generated as evidence of related activities will be examined for compliance with specified procedures. In addition, the auditors make it a point to talk to personnel actually performing various tasks to ascertain whether they understand the relevant procedures and instructions and are following them correctly. Auditors also observe tasks being carried out to see whether these conform to specified norms and procedures.

- When an auditor observes any non-conformity or improvement opportunity in the system, all relevant information will be examined carefully, and full details of non-compliance or deficiency will be recorded so that corrective action can be taken.
- Evidence of non-conformity and concurrence of the respective lead/ POC will be recorded on the observation sheet to avoid any controversy. On completion of the audit, a closing meeting will be arranged with the auditee to review findings, share the classification/ numbers of findings and to obtain clarifications if required. Appropriate corrective measures, immediate actions or improvement actions will also be discussed during this meeting.

### 5.6. Audit Reporting

- a) After the completion of the audit, the audit team leader will gather the recorded audit evidence from all team members (formal notes sheet and prepare the formal audit summary report).
- b) After internal review of audit reports the audit team lead or audit team member shall submit the internal audit report to the auditee, and all concerned of the audited department within two working days from audit date.
- c) The audit team lead is also responsible for submitting the consolidated audit notes and report to HSE team after issuance of report.
- d) The pattern, style and content of the internal audit summary report will be provided to the team lead during the initial briefing to them at the planning stage. The audit report normally contains the following information:
  - Report title, number, and the relevant information
  - Particulars and compositions of the audit team
  - Background information, such as the audit’s objective, scope, dates and procedures used, and a brief description of the activities and departments audited.
  - Summary of the findings and observations
  - Specific findings, particularly non-conformities.

- e) The finding should be classified in the audit report; the audit team lead may discuss with audit team members to establish the finding class keeping in view the severity or impact on HSE management system compliance and operational performance.
- f) Audit findings may be classified according to following rationale:

| Finding Classification             | Description  |
|------------------------------------|--|
| <b>Major Non-conformance</b>       | <p>Must be raised when one or more of the following condition or conditions are met:</p> <ul style="list-style-type: none"> <li>• A defined protocol does not exist or omits a requirement from the standard or regulations (protocol does not address one or more 'shall(s)' of a requirement)</li> <li>• Defined or required protocol/ applicable laws has not been followed</li> <li>• Defined or required protocol has been followed but is not effective or there is a total breakdown of standard or procedure clause</li> </ul>     |
| <b>Minor Non-conformance</b>       | <p>Must be raised when the following condition or conditions are met:</p> <ul style="list-style-type: none"> <li>• A protocol exists/ followed but only partly addresses a requirement</li> <li>• Defined or required protocol has not been followed completely.</li> <li>• Defined or required protocol has been followed but is not effective or has failed to ensure that the process is effective in achieving objectives/targets and no improvement action has been implemented: or there is a breakdown of a requirement.</li> </ul> |
| <b>Observation</b>                 | <p>Must be raised when the auditor identifies something that is currently acceptable, but trends are reflecting the practice may lead to non-fulfillment of the standard and/or procedural requirement or operational non-compliance</p>   |
| <b>Opportunity for Improvement</b> | <p>Must be raised when the auditor identifies something that may help to improve their operation e.g. A situation where the evidence presented indicates a requirement has been effectively implemented but based on auditor experience and knowledge, additional effectiveness or robustness may be possible with a modified approach</p>   |

### 5.7. Corrective Actions and Follow-Up:

- a) HSE team sends the internal audit report to the respective departmental heads for their necessary actions. The respective heads are required to carry out a departmental meeting on this report, formulate a corrective / improvement action plan and assign it to responsible person(s).
- b) The members are mentioned in the corrective action request form and will analyze the problem in the context of their circumstances, preferably as a system’s problem. They are responsible to fix the problem by taking immediate correction / containment action and then solve the root cause / issue which is creating such problems to avoid their recurrence. After the problem and its associated causes are solved, the responsible person(s) sends its report before target date to the respective line manager and to the HSE / audit team, which may review problems and their resolutions at their end for effective closure.
- c) The audit team leader and zonal HSE team are responsible for the actual follow-up to determine whether the corrective action(s) has been taken within a given timeframe/ timeline, and that the implementation is effective.
- d) Follow-up of CARs will be carried out quarterly. In case of extension in the timeline of CAR, then he has to share a formal request in email copying his line manager with zonal HSE team and GD HSE. GD HSE will be approving or rejecting the request.
- e) Generation of formal corrective action request (CAR) on template is mandatory against major and/ or minor non-conformities to cope management system requirements. However, in case of observations or opportunities for improvement it is optional on discretion of respective functional management.

### 5.8. Audit Log Numbering:

Each internal audit report bears a log number as per following format:

Zonal Abbreviation - 20YY – XX

Zonal Abbreviation = BZC for Business Zone Central

YY = Year number from calendar

XX = IA number

|                       |  |                        |
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## 6. Supporting Documentation:

- HSE Internal Audit schedule (HSE\_PR\_07-Form\_01)
- Audit Plan (HSE\_PR\_07-Form\_02)
- List of approved auditors (HSE\_PR\_07-Form\_03)
- Internal audit report (HSE\_PR\_07-Form\_04)
- Corrective / improvement action request (HSE\_PR\_07-Form\_05)

## 7. Reference documents

HSE Policy, HSE MS, ISO 45001, ISO 19011, QMS Manual

## HSE Internal Audit Report

|                    |  |
|--------------------|--|
| <b>Department:</b> | <b>Date:</b>   |
| <b>Auditor:</b>    | <b>Auditee:</b>  |
| <b>Scope:</b>      | <b>NCs Summary:</b><br><b>Major:</b><br><b>Minor:</b><br><b>Obs:</b> |

### DESCRIPTION OF FINDING

**Good Practices/ Findings with immediate action:**

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**Standard/ HSE MS Requirement:**

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|                              |                              |
|------------------------------|------------------------------|
| <b>Signature (Auditors):</b> | <b>Signature (Auditees):</b> |
| <b>Date:</b>                 | <b>Date:</b>                 |

| HSE Internal Audit Schedule |            |                 |                          |              |     |     |       |     |     |     |     |      |     |     |     |
|-----------------------------|------------|-----------------|--------------------------|--------------|-----|-----|-------|-----|-----|-----|-----|------|-----|-----|-----|
| Audit #                     | Department | Audit Team Lead | Duration of Audit Day(s) | Year <20XX > |     |     |       |     |     |     |     |      |     |     |     |
|                             |            |                 |                          | Jan          | Feb | Mar | April | May | Jun | Jul | Aug | Sept | Oct | Nov | Dec |
|                             |            |                 |                          |              |     |     |       |     |     |     |     |      |     |     |     |
|                             |            |                 |                          |              |     |     |       |     |     |     |     |      |     |     |     |
|                             |            |                 |                          |              |     |     |       |     |     |     |     |      |     |     |     |
|                             |            |                 |                          |              |     |     |       |     |     |     |     |      |     |     |     |

| Developed By |             | Reviewed By |             | Approved By |             |
|--------------|-------------|-------------|-------------|-------------|-------------|
| Name         | Designation | Name        | Designation | Name        | Designation |
|              |             |             |             |             |             |
| Date:        |             |             |             |             |             |

**Legends:**

W-1= First Week and W-2 = Second Week and so on

**Note:** The document is digitally prepared, reviewed and approved by competent authorities as mentioned above and does not require signatures.

| HSE Corrective & Improvement Action Request (CAR)                                  |                                |  |
|--|--------------------------------|--|
| <b>Initiator:</b>  | <b>CAR No:</b>                 | <b>Date:</b>   |
| <b>Name:</b>   |                                |  |
| <b>Designation:</b>  |                                |  |
| Category of Event  |                                |  |
| <ul style="list-style-type: none"> <li>Major / Critical Non-Conformance</li> </ul> |                                |  |
| <ul style="list-style-type: none"> <li>Minor Non-Conformance</li> </ul>            |                                |  |
| <ul style="list-style-type: none"> <li>Observation</li> </ul>                      |                                |  |
| <ul style="list-style-type: none"> <li>Opportunity for Improvement</li> </ul>      |                                |  |
| Description of Finding   |                                |  |
|  | Reference                      |  |
|  | <b>Standard / Document # :</b> |  |
|  | <b>Clause /Section #:</b>      |  |
| Responsible Person / Team Nomination   |                                |  |
| Name & Designation of Responsible Person/Team:                                     |                                |  |
| Target Date for Completion of Required Actions:                                    |                                |  |
| Concerned Director/ SM of Auditee:   |                                | <b>Date:</b>   |
| Correction   |                                | Corrective/Improvement Action  |
| <i>(What was the immediate action to prevent the concern from continuing?)</i>     |                                | <i>(What is the action taken to prevent the concern from recurring by eliminating root cause of problem or brief description of improvement action?)</i> |
| Responsible Person/Team:   |                                | <b>Date:</b>   |
| Verification of Actions Taken (Follow-Up)  |                                |  |



|  |   |
|--|---|
| <ul style="list-style-type: none"> <li>○ <b>Corrective / improvement action taken is satisfactory and request is closed</b></li> </ul> <p><b>Refer Evidence Seen / Remarks (if any):</b></p> | <ul style="list-style-type: none"> <li>○ <b>Corrective / improvement action taken is not satisfactory and still open</b></li> </ul> <p><b>Refer Evidence Seen / New Target Date &amp; Remarks (if any):</b></p> |
| <p>Concerned Authority (Director / SM):</p>  | <p>Review Date:</p>   |
| <p>Auditors:</p>   | <p>Review Date:</p>   |

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### HSE Internal Audit Plan

|                                     |  |                                  |  |
|-------------------------------------|--|----------------------------------|--|
| <b>Audit #:</b>                     |  | <b>Audit date(s):</b>            |  |
| <b>Ref. Standard/Frameworks:</b>    |  | <b>Department to be audited:</b> |  |
| <b>Logistic/Resources Required:</b> |  |                                  |  |

#### DAY – 01

| Time              | Function/Dept. to be audited | Auditors | Process/Activities to be audited |
|-------------------|------------------------------|----------|----------------------------------|
|                   |                              |          |                                  |
|                   |                              |          |                                  |
|                   |                              |          |                                  |
|                   |                              |          |                                  |
|                   |                              |          |                                  |
|                   |                              |          |                                  |
|                   |                              |          |                                  |
|                   |                              |          |                                  |
| <b>End of Day</b> |                              |          |                                  |
|                   |                              |          |                                  |

| Developed By  |             | Reviewed By |             | Approved By |             |
|---|-------------|-------------|-------------|-------------|-------------|
| Name  | Designation | Name        | Designation | Name        | Designation |
|   |             |             |             |             |             |
| Date:   |             |             |             |             |             |
| <b>Legends</b>  |             |             |             |             |             |
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| List of Approved HSE Internal Auditors |                 |             |            |               |                    |                                 |
|--|-----------------|-------------|------------|---------------|--------------------|---------------------------------|
| Sr. #.                                 | Name of Auditor | Designation | Department | Qualification | Experience (Years) | Internal Audit Training Date(s) |
| 1                                      |                 |             |            |               |                    |                                 |
| 2                                      |                 |             |            |               |                    |                                 |
| 3                                      |                 |             |            |               |                    |                                 |
| 4                                      |                 |             |            |               |                    |                                 |
| 5                                      |                 |             |            |               |                    |                                 |
| 6                                      |                 |             |            |               |                    |                                 |

| Prepared By |             | Reviewed By |             | Approved By |             |
|-------------|-------------|-------------|-------------|-------------|-------------|
| Name        | Designation | Name        | Designation | Name        | Designation |
|             |             |             |             |             |             |
| Date:       |             |             |             |             |             |

Legends:

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