

Environment and Social Impact Corporate Audit Summary (10 December 2014)

Issuer	MASANCONSUMERHOLDINGS COMPANY LIMITED (“MCH”)
Relevant Business Activities (“RBA”)	Manufacture of food products. This activity is not listed under CGIF’s Prohibited Investment Activities List.
Countries of Operations	Vietnam
ESMS Category	General Corporate Finance-3
<p><u>Summary of Audit Findings</u></p> <p>MasanConsumerHoldings Company Limited (“MCH”) is compliant with applicable national and local environmental and social laws and regulations in its country of operations (Vietnam) and is categorized as General Corporate Finance-3 (GCF-3) with insignificant environmental and social risks.</p> <p>MCH is primarily engaged in food manufacturing business activities, principally in the seasonings, convenience foods and beverage segments which is categorized as medium risk based on CGIF’s environmental and social risk categorization. MCH’s operations are located in Vietnam which has adequate laws and regulations on environmental and social safeguards.</p> <p>MCH has strong environmental and social performance and management systems in place including international environmental (ISO 14001), food safety (Hazard analysis and Critical Control Point (HACCP and ISO 22000), and occupational health and safety (OHSAS 18001) certification standards.</p> <p>MCH’s legal department, based in its Ho Chi Minh City headquarters, is responsible for nationwide compliance and monitoring of environmental laws and regulations. In addition, the technical department of each of MCH’s operating subsidiaries carries out sample testing of waste discharge on a periodic basis to monitor compliance with relevant environmental laws and regulations. MCH’s manufacturing processes produce a small amount of waste water and other industrial waste. MCH has installed environmental protection equipment and facilities to treat and, if possible, recycle waste materials, including solid, liquid and gaseous waste.</p> <p>MCH’s production facilities are located in designated Industrial Zones (IZ) which are monitored by the government. MCH complies with all water and waste water usage policies which are governed by the respective IZ’s policies. MCH’s production facilities have obtained Class A and B Vietnam Standard for waste water treatment.</p>	

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