

MALAYSIAN SUSTAINABLE PALM OIL
MSPO OPMC Public Summary Report

- Initial Assessment**
- Annual Surveillance Assessment** (Choose an item.)
- Recertification Assessment (RA 1)**
- Extension of Scope**

UNITED PLANTATIONS BERHAD
Client Company (HQ) Address: Jalan Kuala Selangor - Teluk Intan, Jendarata Estate 36009 Teluk Intan, Perak, Malaysia
Certification Unit: United Plantations Berhad-Jendarata Palm Oil Mill & Plantations: Jendarata Estate, Seri Pelangi Estate and Tanarata Estate
Date of Final Report: 21/7/2023

Report prepared by:
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Report Number: 3717776

Assessment Conducted by:
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Section 1: Executive Summary

1.1 Organizational Information and Contact Person			
Company Name	United Plantations Berhad		
Mill/Estate	Certification Unit	MPOB License No.	Expiry Date
	Jendarata POM	508108704000	31/03/2024
	Jendarata Estate	501550502000	31/03/2024
	Seri Pelangi Estate	502207202000	31/10/2023
	Tanarata Estate	618605002000	17/07/2023
Address	Jendarata Estate, 36009 Teluk Intan, Perak, Malaysia		
Management Representative	Lee Kian Wei		
Website	www.unitedplantations.com	E-mail	lkw@unitedplantations.com
Telephone	017-6093288	Facsimile	05-6417100

1.2 Certification Information			
Certificate Number	Mill: MSPO 693201 Estate: MSPO 693204	Certificate Start Date	07/09/2023
Date of First Certification	07/09/2018	Certificate Expiry Date	06/09/2028
Scope of Certification	<input checked="" type="checkbox"/> Mill: Production of Sustainable Palm Oil and Palm Oil Products <input checked="" type="checkbox"/> Estate: Production of Sustainable Oil Palm Fruits		
Visit Objectives	<p>The objective of the assessment was to conduct a recertification assessment and look for positive evidence to ensure that elements of the scope of certification and the requirements of the management standard are effectively addressed by the organization's management system and that the system is demonstrating the ability to support the achievement of statutory, regulatory and contractual requirements and the organization's specified objectives, as applicable with regard to the scope of the management standard, and to confirm the on-going achievement and applicability of the forward strategic plan and where applicable to identify potential areas for improvement of the management system.</p>		
Standard	<input type="checkbox"/> MSPO MS 2530-2:2013 – General Principles for Independent Smallholders <input checked="" type="checkbox"/> MSPO MS 2530-3:2013 – General Principles for Oil Palm Plantations and Organized Smallholders <input checked="" type="checkbox"/> MSPO MS 2530-4:2013 – General Principles for Palm Oil Mills		
Recertification Visit Date (RAV) 1	10-13/07/2023		
Continuous Assessment Visit Date (CAV) 1_1	-		
Continuous Assessment Visit Date (CAV) 1_2	-		
Continuous Assessment Visit Date (CAV) 1_3	-		
Continuous Assessment Visit Date (CAV) 1_4	-		

1.3 Other Certifications			
Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
RSPO 693200	RSPO Principles & Criteria for Sustainable Palm Oil Production; Malaysian National Interpretation: 2019 Supply Chain CPO Mills -: Identity Preserve	BSI Services Malaysia Sdn Bhd	28/09/2027
MSPO 709996	MSPO Supply Chain Certification Standard (MSPO SCCS) 1 October 2018	BSI Services Malaysia Sdn Bhd	13/08/2024

1.4 Location of Certification Unit			
Name of the Certification Unit (Palm Oil Mill/ Estate/ Smallholder/ Independent Smallholder)	Site Address	GPS Reference of the site office	
		Latitude	Longitude
Jendarata POM	Jendarata Estate, Jalan Klang - Teluk Intan, 36009 Teluk Intan, Perak, Malaysia	3° 51' 11.90" N	100° 58' 04.80" E
Jendarata Estate	Jendarata Estate, Jalan Klang - Teluk Intan, 36009 Teluk Intan, Perak, Malaysia	3° 54' 00.60" N	100° 58' 38.50" E
Seri Pelangi Estate	Batu 11 ¾, Jalan Bidor, 36009 Teluk Intan, Perak, Malaysia	3° 59' 37.30" N	101° 09' 34.90" E
Tanarata Estate	Batu 7, Jalan Changkat Jong, 36008 Teluk Intan, Perak, Malaysia	3° 58' 12.00" N	101° 05' 48.80" E

1.5 Certified Area					
Estate	Total Planted (Mature + Immature) (ha)	HCV (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
Jendarata Estate	5,201.41	3.15	1,131.08	6,335.64	82.10
Seri Pelangi Estate	1,329.00	0.00	*99.30	1,428.30	93.05
Tanarata Estate	**3,380.65	58.25	**217.29	**3,656.19	92.46
TOTAL	9,911.06	61.40	1,447.67	11,420.13	-

Note:

- *For Seri Pelangi Estate, 6.30 ha increase in total area due to inclusion of 6.30 ha Temporary Occupancy Land (TOL).
- **In 2023, Tanarata Estate has renewed its lease status of property and 10% of land has been excised and set-aside for the social institution, Yayasan Bina Upaya (YBU) as mutually agreed between UP and the relevant authorities. Confirmed that despite the changes in hectarage due to lease renewal process to extend the leasehold status, there is no expansion nor new planting in the area.

Details	Hectarage (ha)
Total landbank disclosed during initial acquisition	3641.82 ha
RSPO certified landbank in April 2022	3641.82 ha
Total landbank legal owned by UP after renewal of lease status	3277.64 ha
Lease to YBU (agreement signed prior to boundary survey by Land Office)	364.18 ha

Lease to Yayasan Bina Upaya (as per land title issued by Land Office to YBU)	363.98 ha
Total area under management control of UP (7 land titles under UP and agreement between UP and YBU)	3277.64 + 364.18 + 14.37 (TOL) = 3656.19 ha

1.6 Plantings & Cycle

Estate	Age (Years)					Mature	Immature
	0 - 3	4 - 10	11 - 20	21 - 25	26 - 30		
Jendarata Estate	788.07	2,576.76	1,398.72	437.86	0.00	4,413.34	788.07
Seri Pelangi Estate	443.00	321.00	159.00	267.00	139.00	886.00	443.00
Tanarata Estate	2,791.34	414.78	174.53	0.00	0.00	589.31	2,791.34
TOTAL	4,022.41	3,312.54	1,732.25	704.86	139.00	5,888.65	4,022.41

1.7 Certified Tonnage of FFB

Estate	Tonnage / year		
	Estimated (Sep 2022 - Aug 2023)	Actual (Jun 2022 - Jun 2023)	Forecast (Sep 2023 - Aug 2024)
Jendarata Estate	130,000.00	125,506.95	136,200.00
Seri Pelangi Estate	38,000.00	27,879.62	38,000.00
Tanarata Estate	25,000.00	28,484.54	49,600.00
*Lima Blas Estate	-	5,001.03	-
Total (mt)	193,000.00	186,872.14	223,800.00

Note: Crop diversion occasionally from Lima Blas Estate

1.8 Uncertified Tonnage of FFB

Estate	Tonnage / year		
	Estimated (Sep 2022 - Aug 2023)	Actual (Jun 2022 - Jun 2023)	Forecast (Sep 2023 - Aug 2024)
N/A	N/A	N/A	N/A
Total (mt)	N/A	N/A	N/A

1.9 Certified Tonnage

	Estimated (Sep 2022 - Aug 2023)	Actual (Jun 2022 - Jun 2023)	Forecast (Sep 2023 - Aug 2024)
	FFB	FFB	FFB
Mill Capacity: 50 MT/hr	193,000.00	186,872.14	223,800.00
SCC Model: SG	CPO (OER: 23.50 %)	CPO (OER: 22.87 %)	CPO (OER: 23.50 %)
	45,355.00	42,739.52	52,593.00
	PK (KER: 5.5 %)	PK (KER: 4.73 %)	PK (KER: 5.50 %)
	10,615.00	8,840.67	12,309.00

1.10 Actual Sold Volume (CPO)					
CPO (mt)	MSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	RSPO		
42,739.52	0.00	0.00	42,334.11	0.00	42,334.11

1.11 Actual Sold Volume (PK)					
PK (mt)	MSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	RSPO		
*8,840.67	0.00	0.00	8,860.95	0.00	8,860.95

Note: Opening stock for the month of June 2022 was 240.61 MT which come to total of 9,081.28 MT (PK).

Section 2: Assessment Process

BSI is a leading global provider of management systems assessment and certification, with more than 92,000 certified locations and clients in over 193 countries. BSI Standards is the UK's National Standards Body. BSI provides independent, third-party certification of management systems.

Assessment Methodology, Programme, Site Visits

This on-site assessment was conducted from 10-13/07/2023. The audit programme is included as Section 2.4. The approach to the audit was to treat the Jendarata POM, Jendarata Estate, Seri Pelangi Estate and Tanarata Estate as a MSPO Certification Unit. A range of environmental and social factors were covered. This includes consideration of topography, palm age, proximity to areas with HBVs, declared conservation areas and local communities. 30 days prior to audit, public notification posted in the BSI website as per the following link:

<https://www.bsigroup.com/globalassets/localfiles/en-my/mspo/Public%20Notification/2023/06-1-mspo-public-notification-recertification-jendarata-palm-oil-mill--supply-base-english.pdf>

The methodology for collection of objective evidence included physical site inspections, observation of tasks and processes, interviews of staff, workers and their families and external stakeholders, review of documentation and monitoring data. MS 2530-3:2013 and MS 2530-4:2013 were used to guide the collection of information to assess compliance. The comments made by external stakeholders were also taken into account in the assessment.

The Certification Unit were not using MSPO certification marks for any type of on- and off-product communication. The Certification Unit are compliance with the use of the MSPO Logo and related claims.

The estates or smallholders' sample were determined based on formula $S = r\sqrt{n}$ where n is the number of estates while when applicable, the smallholders sample were determined following the MSPO Certification Requirement. The sampling of smallholders was based on the formula $(r\sqrt{n})$; where r is the risk factor (may defers 1, 1.5 and 2 depending on risk), where n is total number of group members. The sampled smallholder listed in Appendix B.

Meetings were held with stakeholders to seek their views on the performance of the company with respect to the MSPO requirements and aspects where they considered that improvements could be made. At the start of each meeting, the interviewer explained the purpose of the audit followed by an evaluation of the relationship between the stakeholder and the company before discussions proceeded. The interviewer recorded comments made by stakeholders and these have been incorporated into the assessment findings.

Structured worker interviews with male and female workers and staff were held in private at the workplace in the mill and the estates. Fieldworkers were interviewed informally in small groups in the field. In addition, the wives of workers and staff were interviewed in informal group meetings at their housing. Separate visits were made to each of the local communities to meet with the village head and residents. Company officials were not present at any of the internal or external stakeholder interviews. A list of Stakeholders contacted is included as Section 3.6.

This report is structured to provide a summary of assessment finding as attached in the Section 3. The assessment was based on random samples and therefore nonconformities may exist that have not been identified.

All the previous nonconformities are remains closed. The assessment findings are detailed in Section 4.2.

This report was externally reviewed by MSPO approved Peer Reviewer prior to certification and recertification decision by BSI. For Annual surveillance assessment, the report was internally reviewed and approved by BSI qualified certification reviewer.

The following table would be used to identify the locations to be audited each year in the 5-year cycle.

Assessment Program					
Name (Mill / Plantation / Group smallholders)	Year 1 (Re-Certification)	Year 2 (ASA 1_1)	Year 3 (ASA 1_2)	Year 4 (ASA 1_3)	Year 5 (ASA 1_4)
Jendarata POM	√	√	√	√	√
Jendarata Estate	√	√	-	√	√
Seri Pelangi Estate	√	-	√	-	√
Tanarata Estate	-	√	√	√	-

Tentative Date of Next Visit: July 8, 2024 - July 11, 2024

Total No. of Mandays: 15 Mandays

2.1 BSI Assessment Team

Team Member Name	Role	Qualifications
Nor Halis Abu Zar (NHA)	Team Leader	<p>Education: Bachelor of Science, Plantation Technology and Management, graduated from Universiti Teknologi Mara in 2012.</p> <p>Work Experience: He started his career as Assistant Manager at Kulim Plantations Sdn. Bhd. managing the day-to-day plantation operations. In his career at Kulim Plantation, he had accumulated more than 6 years of sustainability implementation experience. He is a qualified Lead Auditor for MS 2530:2013 and has accumulated more than 400 audit days throughout his current career as the auditor for multiple disciplines covering Malaysia.</p> <p>Training attended: He has completed ISO IMS 9001 and 14001 Lead Auditor Course in January 2019, MSPO 2530:2013 Lead Auditor Course in February 2019, Endorsed RSPO Lead Auditor Course in October 2020, CQI and IRCA Certified ISO 45001 Lead Auditor Course in June 2021, ISO 9001:2015 Lead Auditor Course in April 2019, MSPO SCCS Auditor in February 2019 and also trained in SMETA Requirement Training on May 2021.</p> <p>Aspect covered in this audit: During the assessment he covered on aspects of Social, Legal requirements, Land, stakeholders' consultation and employee condition.</p> <p>Language proficiency: Fluent in both verbal/written Bahasa Malaysia and English.</p>
Muhammad Fadzli bin Masran (MFM)	Team Member	<p>Education: Holds a Bachelor Degree in Forestry Science, graduated from University Putra Malaysia.</p>

		<p>Work Experience: He started his career as Assistant Manager at Kulim Plantations Sdn. Bhd. managing the day to day plantation operations. In his career at Kulim Plantation, Fadzli had accumulated more than 10 years of sustainability implementation experience including workers’ welfare, workers’ occupational, health & safety, environment conservation and protection at buffer areas and continuous improvement management plans. Fadzli had accumulated auditing experience when he was the internal auditor for ISO 9001 and ISO 14001 at Kulim Plantations.</p> <p>Training attended: He has completed ISO IMS 9001, 14001, 45001 (OHS 18001) Lead Auditor Course in April 2018, endorsed RSPO Lead Auditor Course in July 2018, MSPO Lead Auditor Course in October 2018, endorsed RSPO Supply Chain Certification training course in January 2019, MSPO Supply Chain Certification System (SCCS) Auditor training Course (MPOCC Endorsed), CQI and IRCA Certified ISO 9001:2015 Lead Auditor Training Course in April 2019, HCV and GIS Training in November 2019 and SMETA Requirements Training in April 2021.</p> <p>Aspect covered in this audit: During the assessment he covered on estate best practices, Occupational Health and Safety requirement, HIRARC, and training.</p> <p>Language proficiency: Fluent in both verbal/written Bahasa Malaysia and English.</p>
Amir Bahari (AB)	Team Member	<p>Education: He obtained qualification in B.Sc. (Hons) Chemistry USM 1985 & Diploma in Palm Oil Milling Tech/Management MPOB 1996.</p> <p>Work Experience: He has been in the plantations industry for 30 years, among others managing rubber factories, palm oil mills and estates. During the tenure of employment, he has been trained as an auditor in ISO 9001, ISO 14001, OHSAS 18001 & also RSPO. He has accumulated 38 man-days in the auditing profession after ending career in the plantation industry.</p> <p>Training attended: ISO 9001, ISO 14001, OHSAS 18001 & also RSPO.</p> <p>Aspect covered in this audit: During the assessment he covered on mills and estates environment, continuous improvement and Economic management plan.</p> <p>Language proficiency: Fluent in both verbal/written Bahasa Malaysia and English.</p>
Mohd Sabre Salim (MSS)	Peer Reviewer	<p>Education: Master’s in Business Administration (MBA) from UiTM in 2006 and Bachelor Science Agribusiness from UPM in 1986.</p> <p>Work Experience: He gained his working exposure in the plantation sector, serving as an Plantation Manager with Hap Seng Plantation Berhad and currently as consultant, free-lance lecturer, and trainer at MDV Management Sdn Bhd. He has more than 50 MSPO report that has been reviewed.</p>

		<p>Training attended: He has completed Endorsed Lead Auditor Course and Endorsed MSPO Lead Auditor Course and MSPO Peer Review certificate by MPOCC. He has attended MSPO Peer Reviewer 1 - 2017 by MPOCC.</p> <p>Expertise: General management, leadership & financial management, occupational safety & health management, plantation (agriculture & agribusiness) management, Malaysian Sustainable Palm Oil (MSPO).</p>
Muhammad Sufyan Azmi (MSA)	Peer Reviewer	<p>Education: Master's in Business Administration (MBA) from Open University Of Malaysia and Bachelor Degree in Bioindustry from UPM in 2006.</p> <p>Work Experience: He gained his working exposure in the plantation sector with 15 years' experience, currently serving as a Plantation Manager with TSH Resources Berhad and previously as an Audit Executive with Kulim Malaysia Berhad.</p> <p>Training attended: He has attended MSPO Peer Reviewer 2 - 2017 by MPOCC.</p> <p>Expertise: General management, auditing, environment and plantation management.</p>

2.2 Impartiality and conflict of interest

During this assessment there was no circumstances or pressure that had influenced the independence or confidentiality of the assessment team.

2.3 Accompanying Persons

No.	Name	Role
	N/A	

2.4 Assessment Plan

The assessment plan was sent to the client prior to the assessment (attached assessment plan).

Date	Time	Subjects	NHA	MFM	AB
Sunday, 09/07/2023	-	Travelling from Kuala Lumpur to Teluk Intan, Perak	√	√	√
Monday, 10/07/2023 Jendarata Estate	08:30 - 09:00	Opening Meeting <ul style="list-style-type: none"> • Presentation by BSI Lead Auditor - introduction of team member and assessment agenda • Confirmation of assessment scope and finalizing audit scope 	√	√	√

Date	Time	Subjects	NHA	MFM	AB
	09:00 - 12:30	Estate assessment: Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH&ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc.), agrochemical mixing area, Schedule waste management, worker housing, clinic, Landfill etc.	√	√	√
	12:30 - 13:30	Lunch break	√	√	√
	13:30 - 16:30	Document Review (MS 2530:2013 Part 3): P1: Management commitment and responsibility, P2: Transparency, P3: Compliance to legal requirement, P4: Social responsibility, health safety and employment condition, P5: Environment, natural resources, biodiversity and ecosystem services, P6: Best practices, P7: Development of New Planting	√	√	√
	16:30 - 17:00	Interim closing meeting	√	√	√
Tuesday, 11/07/2023 Jendarata Estate (NHA)	09:00 - 12:30	Estate assessment: Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH&ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc.), agrochemical mixing area, Schedule waste management, worker housing, clinic, Landfill etc.	√	√	√
Seri Pelangi Estate (MFM & AB)	10:00 - 12:00	Meeting with stakeholders (Government, village rep, smallholders, Union Leader, contractor etc.)	√	-	-
	12:30 - 13:30	Lunch break	√	√	√
	13:30 - 16:30	Document Review (MS 2530:2013 Part 3): P1: Management commitment and responsibility, P2: Transparency, P3: Compliance to legal requirement, P4: Social responsibility, health safety and employment condition, P5: Environment, natural resources, biodiversity and ecosystem services, P6: Best practices, P7: Development of New Planting	√	√	√
	16:30 - 17:00	Interim closing meeting	√	√	√

Date	Time	Subjects	NHA	MFM	AB
Wednesday, 12/07/2023 Seri Pelangi Estate (NHA & AB) Jendarata POM (MFM)	09:00 - 12:30	Estate assessment: Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH&ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc.), agrochemical mixing area, Schedule waste management, worker housing, clinic, Landfill etc.	√	√	√
		Mill Assessment: Plant visit, FFB receiving, warehouse, workshop, wastes management & Landfill, Effluent Ponds, OSH & ERP, Environment issues, POME application, water treatment. Laboratory, weighbridge and palm product storage area, staff, workers and contractor interview, housing and facility inspection, clinic, etc.			
	12:30 - 13:30	Lunch break	√	√	√
	13:30 - 16:30	Document Review (MS 2530:2011 Part 3): P1: Management commitment and responsibility, P2: Transparency, P3: Compliance to legal requirement, P4: Social responsibility, health safety and employment condition, P5: Environment, natural resources, biodiversity and ecosystem services, P6: Best practices, P7: Development of New Planting Document review (MS 2530:2013 Part 4): P1: Management commitment and responsibility, P2: Transparency, P3: Compliance to legal requirement, P4: Social responsibility, health safety and employment condition, P5: Environment, natural resources, biodiversity and ecosystem services and P6: Best practices.	√	√	√
	16:30 - 17:00	Interim closing meeting	√	√	√
Thursday, 13/07/2023 Jendarata POM (NHA & AB)	09:00 - 12:30	Mill Assessment: Plant visit, FFB receiving, warehouse, workshop, wastes management & Landfill, Effluent Ponds, OSH & ERP, Environment issues, POME application, water treatment. Laboratory, weighbridge and palm product storage area, staff, workers and contractor interview, housing and facility inspection, clinic, etc.	√	-	√
	12:30 - 13:30	Lunch break	√	-	√
	13:30 - 16:30	Document review (MS 2530:2013 Part 4): P1: Management commitment and responsibility, P2: Transparency, P3: Compliance to legal requirement, P4: Social responsibility, health safety and employment condition, P5: Environment, natural resources, biodiversity and ecosystem services and P6: Best practices,	√	-	√

Date	Time	Subjects	NHA	MFM	AB
	16:30 - 17:00	Assessment team discussion and preparation and closing meeting	√	-	√

Section 3: Assessment Findings

3.1 Details of audit results

This assessment has been assessed using the following MSPO normative requirements. The assessment details are provided in Appendix A.

- MSPO MS 2530-2:2013 – General Principles for Independent Smallholders
- MSPO MS 2530-3:2013 – General Principles for Oil Palm Plantations and Organized Smallholders
- MSPO MS 2530-4:2013 – General Principles for Palm Oil Mills

3.2 Details of Nonconformities and Opportunity for improvement

The nonconformity is listed below. The findings summary of the assessment by criteria are listed in Appendix A. Zero (0) Minor nonconformities and One (1) OFI raised. The below is the summary of the non-conformity raised during this assessment.

Non-Conformity Report			
NCR Ref #:	N/A	Issue Date:	N/A
Due Date:	N/A	Date of Closure:	N/A
Area/Process:	N/A	Clause & Category: (Major / Minor)	N/A
Requirements:	N/A		
Statement of Nonconformity:	N/A		
Objective Evidence:	N/A		
Corrections:	N/A		
Root cause analysis:	N/A		
Corrective Actions:	N/A		
Assessment Conclusion:	N/A		

Opportunity For Improvement			
Ref:	2366999-202307-I1	Clause:	MSPO 2530 Part 3-4.5.5.1 (d)
Area/Process:	Seri Pelangi Estate		
Objective Evidence:	The understanding and monitoring on protection of water courses and wetland especially during replanting operation could be further improved.		

Noteworthy Positive Comments	
1	Good relationship being maintained with surrounding communities and stakeholders.
2	Good commitment from the management on maintaining the certification.

3.3 Status of Nonconformities Previously Identified and OFI

Non-Conformity Report																											
NCR Ref #:	2213098-202206-N1	Issue Date:	16/06/2022																								
Due Date:	Next assessment	Date of Closure:	13/07/2023																								
Area/Process:	United Plantations Berhad Jendarata Business Unit – Seri Pelangi Estate	Clause & Category: (Major / Minor)	MSP0 2530 Part 3: 4.4.4.2 (d) Minor																								
Requirements:	<p>The occupational safety and health plan shall cover the following:</p> <p>d) The management shall provide the appropriate PPE at the place of work to cover all potentially hazardous operations as identified in the risk assessment and control such as Hazard Identification, Risk Assessment and Risk Control (HIRARC).</p>																										
Statement of Nonconformity:	The enforcement of PPE usage at harvesting area was not effectively implemented.																										
Objective Evidence:	<p>During site visit at Seri Pelangi Estate Field No 7, 10 harvesters were interviewed. PPE was given to them and replaced by the management for any damaged PPE. Refer PPE issuance record dated 18/05/2022 found Wellington Boots has been given to the harvester. Training on Harvesting and PPE has been conducted on 18/04/2022 However, 2 harvesters over 10 harvesters (Shuhaq Passport No: EJ0157XXX and Ardi Passport No: AU187XXX) were wearing crocs sandals and modified rubber shoes respectively. It was not in line with SOP Harvesting Oil Palm Review 2021 Section 1. Personal Protect Equipment (iii) and HIRARC – Harvesting (Risk Control) dated 16/03/2021.</p>																										
Corrections:	<ul style="list-style-type: none"> • To conduct awareness briefing for the staff, mandores and harvesters on wearing proper rubber shoes. • To develop a monthly checklist on the monitoring of PPE for harvesters. 																										
Root cause analysis:	Lack of enforcement by the Estate management to ensure the harvesters are wearing rubber shoes.																										
Corrective Actions:	The Safety Officers to conduct routine audits on the proper use of checklist and ensure compliance on the ground.																										
Assessment Conclusion:	CAP has been accepted. Evidence of accepted CAP implementation will be verified its effectiveness during next assessment.																										
Verification Statement:	<p>The estates issued PPE to the workers base on Safety Work Procedure and risk assessment recommendation such as CHRA, NRA and HIRARC. Reviewed the sampled of PPE issuance record for workers with employment ID no. as follows:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Jendarata Estate</th> <th style="width: 50%;">Seri Pelangi Estate</th> </tr> </thead> <tbody> <tr> <td>Sprayers</td> <td>Harvesters</td> </tr> <tr> <td>1. 220093</td> <td>1. 1108160</td> </tr> <tr> <td>2. 219798</td> <td>2. 107563</td> </tr> <tr> <td>3. 222352</td> <td>3. 106564</td> </tr> <tr> <td>4. 215204</td> <td>4. 107817</td> </tr> <tr> <td>5. 219220</td> <td>5. 106210</td> </tr> <tr> <td>6. 219626</td> <td>6. 107934</td> </tr> <tr> <td>7. 222022</td> <td></td> </tr> <tr> <td>Harvester</td> <td></td> </tr> <tr> <td>1. 218249</td> <td></td> </tr> <tr> <td>2. 222785</td> <td></td> </tr> </tbody> </table>			Jendarata Estate	Seri Pelangi Estate	Sprayers	Harvesters	1. 220093	1. 1108160	2. 219798	2. 107563	3. 222352	3. 106564	4. 215204	4. 107817	5. 219220	5. 106210	6. 219626	6. 107934	7. 222022		Harvester		1. 218249		2. 222785	
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	3. 222761 4. 222967 5. 222651	
<p>Noted during interview with the workers, the understanding on the PPE awareness was satisfactory. All the interviewed workers wearing PPE as per risk assessment and SOP established.</p> <p>The evidence was sufficient to close the non-conformity raised. The non-conformity was effectively closed on 13/07/2023.</p>		

Opportunity For Improvement	
Ref:	2213098-202206-I1 Clause: MSPO 2530 Part 4: 4.4.4.2 (i)
Area/Process:	Jendarata Palm Oil Mil
Objective Evidence:	The first aider awareness on identification of all items in the box can be further improved on ensuring the effectiveness of training given.
Verification Statement:	Noted during the interview with first aiders, noted that the understanding on the first aid treatment and usage was satisfactory. Reviewed the training records, training material and training evaluation for training conducted as per criteria 4.4.6.1.

Opportunity For Improvement																			
Ref:	2213098-202206-I2 Clause: MSPO 2530 Part 3: 4.5.3.2																		
Area/Process:	Seri Pelangi Estate																		
Objective Evidence:	The implementation of established Waste Management Plan could be further improved on the efficiency of empty chemical containers reuse activity.																		
Verification Statement:	<p>The SOP of disposal pesticide container is described in the estates, procedure Details as provided in United Plantations Berhad Standard Operating Procedure Handling of Scheduled Waste (Hazardous Waste) Management dated 09/04/2021. Under the operational control procedure established the guideline and practice for handling empty pesticides containers are as follows.</p> <ul style="list-style-type: none"> a) All class 2 and above containers are tripled rinsed, and holes punctured at the bottom only if the waste generator is to dispose as non-scheduled waste. b) Containers to be disposed as scheduled waste need not go the triple rinsing and hole punctured process. c) Empty containers were tripled rinsed, punctured, and delivered as SW 409. Others were used recycled for chemical containers for spraying purposes and in addition the estates also disposed empty containers and empty fertilizer bag to a registered recycler i.e. M/s BRG Enterprise. Despatches as sampled below. <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th>Items</th> <th>Jendarata</th> <th>Date</th> <th>S Pelangi</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>20L Empty Container</td> <td>18 pcs</td> <td>19/6/23</td> <td>-</td> <td>-</td> </tr> <tr> <td>2</td> <td>Empty fertilizer bags</td> <td>780 kg</td> <td>09/6/23</td> <td>1640 kg</td> <td>18/05/23</td> </tr> </tbody> </table> <p>As such the management has improved the efficiency of the empty containers reuse activity.</p>		Items	Jendarata	Date	S Pelangi	Date	1	20L Empty Container	18 pcs	19/6/23	-	-	2	Empty fertilizer bags	780 kg	09/6/23	1640 kg	18/05/23
	Items	Jendarata	Date	S Pelangi	Date														
1	20L Empty Container	18 pcs	19/6/23	-	-														
2	Empty fertilizer bags	780 kg	09/6/23	1640 kg	18/05/23														

Opportunity For Improvement	
Ref:	2213098-202206-I3 Clause: MSPO 2530 Part 3: 4.4.2.2
Area/Process:	Seri Pelangi Estate

Objective Evidence:	Implementation of the established system for dealing with complaints and grievances that able to resolve disputes in an effective, timely and appropriate manner could be further improved its demonstration of acceptance by parties involved in case of any.
Verification Statement:	<p>Management unit implemented the company’s documented Internal Grievance Redressal Procedure and External Grievance Redressal Procedure for grievance handling. Sample records as follow:</p> <ol style="list-style-type: none"> 1. Date: 12/06/2023, Complaint: House No 15, request repair Sink Swan Tap. Issue has been response on 12/06/2023 and solved on 21/06/2023. 2. Date: 08/05/2023, Complaint: House No 2, request repair Sink pipe leaking. Issue has been response on 12/06/2023 and solved on 21/06/2023. 3. Date: 17/02/2023, Complaint: House No 7, request repair Bathroom. Issue has been response on 17/02/2023 and solved on 20/02/2023. <p>All grievances and complaints were solved in timely manner.</p>

3.4 Summary of the Nonconformities and Status

CAR Ref.	Clause & Category (Major / Minor)	Issued Date	Status & Date (Closure)
2213098-202206-N1	4.4.4.2 (d) Part 3 Minor	16/06/2022	Closed on 13/07/2023

3.5 Issues Raised by Stakeholders

IS #	Description
1	<p>Issues: Representative from Kampung Batu 9 and Kampung Pantai Nandu been interviewed informed some of their committee been given an opportunity with United Plantations Berhad (UPB). While for the who are not working with United Plantations Berhad, have their own oil palms farm. Based on the interview he informed the villagers has no issues with United Plantations Berhad’s estates management and maintained the good relationships have been between both parties. He also mentioned that the village is border with other plantation company field and not exactly border with United Plantations Berhad’s estates. He informed no operation/ activities in UPB’s estates and Jendarata POM that give adverse effect to the local communities.</p> <p>Management Responses: Managements will always have remained these good communications to the villager. Document review on stakeholders’ minutes of meeting from verified the meeting is attended by head of villager and no request/complaints/grievance/disputes to be discuss during the meeting. Review on complaint records and Social Continuous Improvement Plan established verified the no request/complaints/grievance/disputes is included as monitoring by management to take action.</p> <p>Audit Team Findings: No further action required.</p>
2	<p>Issues: A contractor interviewed is PXXX EXXXXXX WXXX Sdn Bhd and SXX VXXXXXX Enterprise, who’s a replanting contractor and construction contractor in estates. Onsite interview, contractor agreed that good relationship has been established between Jendarata Business Unit managements. He informed that he understands on the standard provided by Jendarata</p>



	<p>Business Unit to be follow before started work in each estate’s field. Outcome from the interview, the contractor informed his company’s payment terms with Jendarata Business Unit’s is within 30 days.</p> <p>The contractor informed he been invited into stakeholders’ consultation meeting annually by Jendarata Business Unit and being briefed regarding RSPO & MSPO standards and requirement.</p> <p>Management Responses:</p> <p>Document review on the invoice and payment voucher from sampled estate verified the payment is meet the timeline.</p> <p>Estates management will continue good relationship with supplier.</p> <p>Audit Team Findings:</p> <p>No further action required.</p>
<p>3</p>	<p>Issues:</p> <p>Onsite interviewed with corporal from Balai Polis Hutan Melintang of Polis Diraja Malaysia (PDRM) with service to provides security and safety to local community within Jendarata Business Unit.</p> <p>Onsite interview, the constable agreed that good relationship has been established between Jendarata Business Unit Complex’s managements. He welcome management for the supportive by United Plantations Berhad security which always available for cooperation to ensure the security at the highest level.</p> <p>He informed he is representative from Balai Polis Hutan Melintang is being invited into stakeholders’ consultation meeting annually by Jendarata Business Unit’s mill and estates, been briefed regarding RSPO & MSPO standards and requirement.</p> <p>He has proposal to Jendarata Business Unit regards to their housing conditions are needed an intention especially on the maintenance which is currently is under United Plantations Berhad jurisdiction.</p> <p>Management Responses:</p> <p>Estates management will continue to monitor health and safety issues.</p> <p>Audit Team Findings:</p> <p>No further action required.</p>
<p>4</p>	<p>Issues:</p> <p>During interview with the representative revealed that they continuously communicate among Gender committee members to discuss latest issues which related to female rights, gender equality, reproductive rights, sexual harassment complaints and new mothers at all levels starting from Jendarata Business Unit. The committee representative will continuously take necessary action of any issues identified during the meeting as platform communicated among female workers especially on handling any harassment as according to company procedure.</p> <p>Other than that, pregnancy test has not been conducted for female workers but only self-assessment on pregnant symptom such as menstrual. For this period, no new mothers or new baby born from female staffs/workers. Therefore, no assessment able to be conducted to assess the new mothers’ need.</p> <p>The representative informed no discrimination has been practiced by management either based on their same job scope neither wage. All female workers received same benefits, leave and others.</p> <p>Management Responses:</p> <p>The feedback verified in gender committee minutes of meeting confirmed each Jendarata Business Unit have dedicated minutes of meeting which conduct annually. Minutes has identified status social issues and discuss among the members.</p> <p>Audit Team Findings:</p> <p>No further action required.</p>
<p>5</p>	<p>Issues:</p> <p>During interview with the school representative, they informed that the school has good relationship and good communication with management continuously on focus area includes social, safety and</p>

	environmental. The representative will continuously request from management to provide manpower for upkeeping at school surrounding and donation for school activities.
	Management Responses: Estates management will continue good relationship with school and involved on any CSR activities if required.
	Audit Team Findings: No further action required.

3.6 List of Stakeholders Contacted

<p>Government Officer: Sek. Jenis Keb. (Tamil) Jendarata 1 Balai Polis Hutan Melintang</p>	<p>Community/neighbouring village: Kampung Batu 9, Hutan Melintang Kampung Pantai Nandu</p>
<p>Suppliers/Contractors/Vendors: SXX VXXXXXXXX Enterprise PXXX EXXXXXXXX WXXX Sdn Bhd</p>	<p>Worker’s Representative/Gender Committee: Gender Committee Local Workers Foreign Workers</p>

Section 4: Assessment Conclusion and Recommendation

Acknowledgement of Internal Responsibility and Formal Sign-off of Assessment Findings	
Based on the findings during the assessment United Plantations Berhad – Jendarata Palm Oil Mill (United Plantations Berhad) Certification Unit complies with the MS 2530-3:2013 and MS 2530-4:2013. It is recommended that the certification of United Plantations Berhad – Jendarata Palm Oil Mill (United Plantations Berhad) Certification Unit is continued.	
Acknowledgement of Assessment Findings	Report Prepared by
Name: LEE KIAN WEI	Name: NOR HALIS ABU ZAR
Company name: UNITED PLANTATIONS BERHAD	Company name: BSI SERVICES MALAYSIA SDN BHD
Title: MANAGER, SUSTANBILITY	Title: CLIENT MANAGER
Signature: 	Signature: 
Date: 16/07/2023	Date: 16/07/2023

Appendix A: Summary of the findings by Principles and Criteria

MS 2530-3:2013 Malaysian Sustainable Palm Oil (MSPO) Part 3: General principles for Oil Palm Plantations and Organized Smallholders

Criterion / Indicator		Assessment Findings	Compliance
4.1 Principle 1: Management commitment & responsibility			
Criterion 4.1.1 – Malaysian Sustainable Palm Oil (MSPO) Policy			
4.1.1.1	A policy for the implementation of MSPO shall be established. - Major compliance -	United Plantations Berhad has established a MSPO policy committing to implement on sustainability signed by Chief Executive Director, Dato’ Carl Bek-Nielsen, on 29/03/2018.	Complied
4.1.1.2	The policy shall also emphasize commitment to continual improvement. - Major compliance -	The established policy has emphasized on the commitment to continual improvement with the objective of improving the milling operation with adherence to key principles as following: <ul style="list-style-type: none"> • Management Commitment and Responsibility • Transparency • Compliance to Legal Requirements • Social Responsibility, Health, Safety and Employment Condition • Environment, Natural Resources, Biodiversity and Ecosystem • Services • Best Practices • Development of New Plantings 	Complied
Criterion 4.1.2 – Internal Audit			
4.1.2.1	Internal audit shall be planned and conducted regularly to determine the strong and weak points and potential area for further improvement. - Major compliance -	Internal audit procedure has been established. Refer Internal Audit Procedure, dated 15/02/2019, revision 1.0 Annual audit schedule for 2023 was made available for review. Jendarata POM business units were scheduled to have the internal audit on March 2022. <u>Jendarata Estate</u>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>MSPO internal audit was carried out on 09/03/2023 from HRSS department. There is 3 non compliances raised during the audit. Root cause analysis, correction and corrective action record was available for verification.</p> <p><u>Seri Pelangi Estate</u></p> <p>MSPO internal audit was carried out on 13/03/2023 from HRSS department. There is 5 non compliances raised during the audit. Root cause analysis, correction and corrective action record was available for verification.</p>	
4.1.2.2	<p>The internal audit procedures and audit results shall be documented and evaluated, followed by the identification of strengths and root causes of nonconformities, in order to implement the necessary corrective action.</p> <p>- Major compliance -</p>	<p>Internal audit procedure has been established. Refer Internal Audit Procedure, dated 15/02/2019, revision 1.0 Annual audit schedule for 2023 was made available for review.</p>	Complied
4.1.2.3	<p>Report shall be made available to the management for their review.</p> <p>- Major compliance -</p>	<p>Internal audit report and verification report was made available to the management for review.</p>	Complied
Criterion 4.1.3 – Management Review			
4.1.3.1	<p>The management shall periodically review the continuous suitability, adequacy and effectiveness of the requirements for effective implementation of MSPO and decide on any changes, improvement and modification.</p> <p>- Major compliance -</p>	<p>Management review meeting has been conducted to review the continuous suitability, adequacy, and effectiveness of the requirements for effective implementation of MSPO and decide on any changes, improvement and modification. The management review had included internal and external sustainable palm oil audit results review. The status of the correction and preventive actions are being discuss and reviewed. Refer latest Management Review Meeting:</p> <p>Jendarata Estate: 29/05/2023 Seri Pelangi Estate: 23/05/2023</p> <p>Among the agenda in the meeting were:</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance											
		<ol style="list-style-type: none"> 1. Applicable laws and regulations – Tracking of laws 2. Business Plan – Annual Budget 3. Environment Impacts Assessment (EIA) 4. Fossil energy used – diesel use 5. Schedule waste management 6. Social Impacts Assessment (SIA) 7. Stakeholders’ communication and consultation 8. Internal audits findings (MSPO, RSPO) 9. External Audits (MSPO, RSPO) 10. Continuous Improvement. 												
Criterion 4.1.4 – Continual Improvement														
4.1.4.1	<p>The action plan for continual improvement shall be based on consideration of the main social and environmental impact and opportunities of the company.</p> <p>- Major compliance -</p>	<p>The latest Continual Improvement Plan was adopted in the Continual Improvement Plan for 2023 for the estates. The improvement plans include workers welfare, waste management, occupational health & safety, and operations improvements. For example, several improvement projects have been initiated for the field operation and workers related welfare. Among CIP verified were:</p> <table border="1"> <thead> <tr> <th></th> <th>Program</th> <th>Action/ Initiatives</th> </tr> </thead> <tbody> <tr> <td rowspan="6">1</td> <td rowspan="6">Chemical Reduction/ IPM</td> <td>Increasing number of IPM plants planted</td> </tr> <tr> <td>Educating workers on benefit of IPM plans</td> </tr> <tr> <td>Only circle and strip spraying in fields</td> </tr> <tr> <td>Reduce herbicide requirement by planting cover crop</td> </tr> <tr> <td>Mechanization-Introduce of mechanized spraying (power spray) to increase productivity in newly mature area</td> </tr> <tr> <td>Install barn owl boxes as soon as the replanting programme is completed to meet 1 box: 12 ha ratio</td> </tr> </tbody> </table>		Program	Action/ Initiatives	1	Chemical Reduction/ IPM	Increasing number of IPM plants planted	Educating workers on benefit of IPM plans	Only circle and strip spraying in fields	Reduce herbicide requirement by planting cover crop	Mechanization-Introduce of mechanized spraying (power spray) to increase productivity in newly mature area	Install barn owl boxes as soon as the replanting programme is completed to meet 1 box: 12 ha ratio	Complied
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		Install barn owl boxes as soon as the replanting programme is completed to meet 1 box: 12 ha ratio												

Criterion / Indicator		Assessment Findings		Compliance																												
		2	Waste reduction	Awareness among employees																												
				Enhancement of waste segregation																												
				Domestic water usage - To continue educate workers on water saving																												
		3	Employment condition	Enhancement of workers quarters																												
				Scheduled repair and painting																												
				Conducive environment																												
				Housing roofing/ ceiling upgrading																												
		4	Labour ratio	Expansion of in-field FFB collection-grabber																												
				Expand mechanization in manuring																												
		5	Safety	To raise awareness on the importance of safety																												
				Conduct regular training to reduce likelihood of accidents occurring																												
		<p>Inclusive are projects for improvement as described below among others:</p> <table border="1"> <tr> <td>Sections</td> <td>Description - Jendarata Estate</td> </tr> <tr> <td>Facilities</td> <td>Workers houses Rewiring - 114 units RM28.5K - 2023</td> </tr> <tr> <td>Facilities</td> <td>New water pipeline RM45K - 2023</td> </tr> <tr> <td>Operation</td> <td>Big Bull 3 units mechanization expansion- RM189K</td> </tr> <tr> <td>Operation</td> <td>30 units motorized cutter - RM80.4K - 2023</td> </tr> <tr> <td>Operation</td> <td>Construction 2 bridges Field 103 - RM130K - 2023</td> </tr> </table> <table border="1"> <tr> <td>Sections</td> <td>Description - Seri Pelangi Estate</td> </tr> <tr> <td>Facilities</td> <td>New water pipeline RM50K - 2023</td> </tr> <tr> <td>Facilities</td> <td>18 units solar street light RM14K - 2023</td> </tr> <tr> <td>Facilities</td> <td>80 labour houses rewiring RM20K - 2023</td> </tr> <tr> <td>Operations</td> <td>10 units motorized cutter - Mech expansion RM26K</td> </tr> <tr> <td>Operations</td> <td>1-unit turbomist for P & D spraying RM84.4K - 2023</td> </tr> <tr> <td>Operations</td> <td>120 units plastic pallet fertilizer storage - RM29K-2023</td> </tr> </table>				Sections	Description - Jendarata Estate	Facilities	Workers houses Rewiring - 114 units RM28.5K - 2023	Facilities	New water pipeline RM45K - 2023	Operation	Big Bull 3 units mechanization expansion- RM189K	Operation	30 units motorized cutter - RM80.4K - 2023	Operation	Construction 2 bridges Field 103 - RM130K - 2023	Sections	Description - Seri Pelangi Estate	Facilities	New water pipeline RM50K - 2023	Facilities	18 units solar street light RM14K - 2023	Facilities	80 labour houses rewiring RM20K - 2023	Operations	10 units motorized cutter - Mech expansion RM26K	Operations	1-unit turbomist for P & D spraying RM84.4K - 2023	Operations	120 units plastic pallet fertilizer storage - RM29K-2023	
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Criterion / Indicator		Assessment Findings	Compliance												
4.1.4.2	The company shall establish a system to improve practices in line with new information and techniques or new industry standards and technology (where applicable) that are available and feasible for adoption. - Major compliance -	This is being made upon confirmation of any new projects. Employees were briefed of any new development in basic understanding during the weekly briefings. The management team will be informed of such development during the monthly management meetings. Dissemination of information by the Top Management are transacted during the Managers meetings and emails.	Complied												
4.1.4.3	An action plan to provide the necessary resources including training, to implement the new techniques or new industry standard or technology (where applicable) shall be established. - Major compliance -	Where introduction of new machines and new work method, all level of employees will be trained to handle /implement the new techniques and work changes. Monitoring is made by the Estate Managers and Assistants throughout the on-the-job training and familiarization.	Complied												
4.2 Principle 2: Transparency															
Criterion 4.2.1 – Transparency of information and documents relevant to MSPO requirements															
4.2.1.1	The management shall communicate the information requested by the relevant stakeholders in the appropriate languages and forms, except those limited by commercial confidentiality or disclosure that could result in negative environmental or social outcomes. - Major compliance -	The management is committed in communicating adequate information to the stakeholders. Among others through a briefing session with the stakeholders held respectively. The following was made known to all present. The meeting had a combined meeting for the entire CU. a) Introduction and understanding of MSPO/RSPO b) Company Policies c) Procedures for complaints and grievances d) Question & Answer Sessions Records of attendance and minutes was sighted and verified. <table border="1" data-bbox="1070 1289 1839 1390"> <thead> <tr> <th></th> <th>Estate</th> <th>Date</th> <th>Attendee</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Jendarata</td> <td>18/05/2023</td> <td>24</td> </tr> <tr> <td>2</td> <td>Seri Pelangi</td> <td>18/05/2023</td> <td>24</td> </tr> </tbody> </table>		Estate	Date	Attendee	1	Jendarata	18/05/2023	24	2	Seri Pelangi	18/05/2023	24	Complied
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Criterion / Indicator		Assessment Findings	Compliance
4.2.1.2	Management documents shall be publicly available, except where this is prevented by commercial confidentiality or where disclosure of information would result in negative environmental or social outcomes. - Major compliance -	The organization publishes information via various means among others as indicated below: a) website www.unitedplantations.com b) Notice boards c) Annual report d) Brochure e) Approach to the management Procedure for complaints and grievances were available through United Plantations Berhad website and medium used was via suggestion box in office or direct writing to United Plantations Berhad Head Office. There was procedure for an external party to request information of the organization. There was limitation especially on confidentiality matters.	Complied
Criterion 4.2.2 – Transparent method of communication and consultation			
4.2.2.1	Procedures shall be established for consultation and communication with the relevant stakeholders. - Major compliance -	Refer Standard Operating Procedure – Stakeholder Engagement Rev No. 0 dated 09/04/2021 for consultation and communication with the relevant stakeholders.	Complied
4.2.2.2	A management official should be nominated to be responsible for issues related to Indicator 1 at each operating unit. - Minor compliance -	The officer-in-charge for Jendarata Estate was Mr Nek Wahid Nek Harun (Group Manager) as per appointment letter dated 01/07/2023 and Seri Pelangi Estate was Mr Mohd Faizol (Field Manager) as per appointment letter dated 01/07/2023 who is responsible to commit and implement the sustainability concepts outline in MSPO P&Cs, MSPO SCCS, RSPO P&Cs, and RSPO SCCS.	Complied
4.2.2.3	List of stakeholders, records of all consultation and communication and records of action taken in response to input from stakeholders should be properly maintained. - Major compliance -	Stakeholder’s list for Jendarata Estate and Seri Pelangi Estate has been prepared and updated on 13/03/2023 for the year of 2023. Types of internal and external stakeholders as below: 1. Government bodies 2. Non – Governmental Organization (NGO)	Complied

Criterion / Indicator		Assessment Findings	Compliance
		3. Service Providers/ Contractors/ Suppliers 4. Neighboring community/ Plantation/ Smallholders 5. Estate community/ Estate representative Stakeholders' meeting has been conducted on 18/05/2023 at Community Hall, Division 3, Jendarata Estate. Refer minutes of meeting Annual Stakeholders Dialogue Session.	
Criterion 4.2.3 – Traceability			
4.2.3.1	The management shall establish, implement and maintain a standard operating procedure to comply with the requirements for traceability of the relevant product(s). - Major compliance -	United Plantations Berhad has established Standard Operating Procedures [MSPO Supply Chain Model: Segregation] [RSPO Supply Chain Module D – CPO Mills: Identity Preserved] Revision No.: 10, Dated 01/10/2022 and Standard Operating Procedures – Traceability, rev. no. 01, dated 15/02/2019. As per traceability SOP established, the estates send the FFB to the mill must provide information such as follows: Locomotive a. Labelled on the cages i. Date of harvest ii. Gang number iii. Field number b. Delivery Order (DO) i. Cages number ii. DO number iii. Buyer/ recipient iv. Date v. Field number vi. RSPO and MSPO Certificate number and validity date Lorry	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> a. Weighbridge ticket <ul style="list-style-type: none"> i. Weighbridge Despatch Ticket number ii. Buyer/ recipient iii. Date iv. Vehicle number v. Field number vi. Name of transporter company vii. Driver’s name and identity card number viii. Seal number ix. Volumes (tonnes) b. Delivery Order (DO) <ul style="list-style-type: none"> i. DO number ii. Date iii. Buyer/ recipient iv. Seal number v. Vehicle number vi. Driver’s name and identity card number vii. Volumes (tonnes) viii. RSPO and MSPO Certificate number and validity date 	
<p>4.2.3.2</p>	<p>The management shall conduct regular inspections on compliance with the established traceability system.</p> <p>- Major compliance -</p>	<p>As per United Plantations Berhad has established Standard Operating Procedures – Traceability, rev. no. 01, dated 15/02/2019 under section 15.3 Responsibility stated the HRSS Team will conduct verification on the traceability process and ensure the daily and monthly records is sufficient.</p> <p>The HRSS Team conducted verification on the traceability process during the annual internal audit. Reviewed the internal audit report conducted on 09/03/2023 for Jendarata Estate and 23/03/2023 for Seri Pelangi Estate.</p>	<p>Complied</p>

Criterion / Indicator	Assessment Findings	Compliance					
<p>4.2.3.3 The management should identify and assign suitable employees to implement and maintain the traceability system. - Minor compliance -</p>	<p>The management has appointed person responsible to implement and maintain the traceability system.</p> <p><u>Jendarata Estate</u> The United Plantations Berhad has appointed The Group Manager, Jendarata Estate as person responsible to implement and maintain the traceability system as per appointment letter dated 01/07/2023 signed Chief Executive Director.</p> <p><u>Seri Pelangi</u> The United Plantations Berhad has appointed The Field Manager, Seri Pelangi Estate as person responsible to implement and maintain the traceability system as per appointment letter dated 01/07/2023 signed Chief Executive Director.</p>	<p>Complied</p>					
<p>4.2.3.4 Records of sales, delivery or transportation of FFB shall be maintained. - Major compliance -</p>	<p><u>Jendarata Estate</u> The estate maintains the records off FFB delivery send to the mill recorded in the Records of FFB Received (Division). Reviewed sampled FFB delivery to the mill as follows:</p> <table border="1" data-bbox="1070 943 1868 1171"> <tr> <td>Date: 08/07/2023 Supplier Estate: Div 2 (0502) Field Code: 44 Cage no.: 2669 Net weight: 1850 kg MSPO Cert. no.: MSPO 693204 Cert. Validity: 06/09/2023</td> <td>Date: 08/07/2023 Supplier Estate: Div 2 (0502) Field Code: 9 Cage no.: 3201 Net weight: 1960 kg MSPO Cert. no.: MSPO 693204 Cert. Validity: 06/09/2023</td> </tr> </table> <p><u>Seri Pelangi Estate</u> The estate maintains the records off FFB delivery send to the mill recorded in the Daily Transaction by Supp and Product. Reviewed sampled FFB delivery to the mill as follows:</p> <table border="1" data-bbox="1070 1366 1868 1412"> <tr> <td>Date: 30/06/2023</td> <td>Date: 30/06/2023</td> <td>Date: 08/07/2023</td> </tr> </table>	Date: 08/07/2023 Supplier Estate: Div 2 (0502) Field Code: 44 Cage no.: 2669 Net weight: 1850 kg MSPO Cert. no.: MSPO 693204 Cert. Validity: 06/09/2023	Date: 08/07/2023 Supplier Estate: Div 2 (0502) Field Code: 9 Cage no.: 3201 Net weight: 1960 kg MSPO Cert. no.: MSPO 693204 Cert. Validity: 06/09/2023	Date: 30/06/2023	Date: 30/06/2023	Date: 08/07/2023	<p>Complied</p>
Date: 08/07/2023 Supplier Estate: Div 2 (0502) Field Code: 44 Cage no.: 2669 Net weight: 1850 kg MSPO Cert. no.: MSPO 693204 Cert. Validity: 06/09/2023	Date: 08/07/2023 Supplier Estate: Div 2 (0502) Field Code: 9 Cage no.: 3201 Net weight: 1960 kg MSPO Cert. no.: MSPO 693204 Cert. Validity: 06/09/2023						
Date: 30/06/2023	Date: 30/06/2023	Date: 08/07/2023					

Criterion / Indicator		Assessment Findings			Compliance
		Supplier Estate: Seri Pelangi Estate Field Code: 6 W/bridge Ticket no.: 0073822 Net weight: 9,400 kg MSPO Cert. no.: MSPO 693204 Cert. Validity: 06/09/2023	Supplier Estate: Seri Pelangi Estate Field Code: 2 W/bridge Ticket no.: 0073824 Net weight: 15,440 kg MSPO Cert. no.: MSPO 693204 Cert. Validity: 06/09/2023	Supplier Estate: Div 2 (0502) Field Code: 9 Cage no.: 3201 Net weight: 1960 kg MSPO Cert. no.: MSPO 693204 Cert. Validity: 06/09/2023	
4.3 Principle 3: Compliance to legal requirements					
Criterion 4.3.1 – Regulatory requirements					
4.3.1.1	All operations are in compliance with the applicable local, state, national and ratified international laws and regulations. - Major compliance -	<p>The estates under the certification unit continued its commitment to comply with applicable legal requirements. Among the licenses and permits verified were:</p> <p><u>Jendarata Estate</u></p> <ol style="list-style-type: none"> 1. MPOB License #501550502000 valid from 01/04/2023 to 31/03/2024 2. SPAN License #LK/3/22/00641 valid from 14/07/2022 to 13/07/2025 3. Petrol Permit #KPDNPRKCTIN.600-2/26/185 valid from 03/12/2022 to 02/12/2025 4. Air Receiver #PK PMT 9867 valid until 21/06/2024 5. Fire Extinguisher #S/N: UFO12018Z201404 valid until 22/12/2023 <p><u>Seri Pelangi Estate</u></p>			Complied

Criterion / Indicator		Assessment Findings	Compliance
		<ol style="list-style-type: none"> 1. MPOB License #502207202000 valid from 01/11/2022 to 31/10/2023 2. Diesel Permit #KPDNHEP.TI.600-4/3/37 valid from 23/07/2021 to 22/07/2024 3. SPAN License #LK/3/22/00641 valid from 14/07/2022 to 13/07/2025 4. Overhead Monorail Crane #PMA 11604 valid until 15/04/2024 5. Air Receiver #PK PMT 9858 valid until 15/04/2024 6. Weighbridge calibration by De Metrology Sdn Bhd #B 33264418 inspected on 13/01/2023 	
4.3.1.2	<p>The management shall list all laws applicable to their operations in a legal requirements register.</p> <p>- Major compliance -</p>	<p>Management Units continued to implement and maintain their established documented system for identifying, accessing, tracking updates and monitoring of compliance with the legal requirements that are applicable to the operation. Each office of the operating unit (mill and estate) has its own legal requirements register (LRR) and were being evaluated individually from time to time for compliance mainly through internal audit. Among the applicable legal laws registered are EQA, OSHA, Factory & Machinery Act, Employment Act, Workers' Minimum Standard of Housing and Amenities Act.</p>	Complied
4.3.1.3	<p>The legal requirements register shall be updated as and when there are any new amendments or any new regulations coming into force.</p> <p>- Major compliance -</p>	<p>Management Units has various mechanisms to ensure the legal requirements are complied with. In LRR format there is a column to report the status of compliance which was utilized to report the compliance status of all the applicable legal requirements. Other information available in the format was document/action plan needed, PIC and frequency of monitoring. For any new changes in law, the management has updated in in separate list of monitoring the changes in law. On top of that, there was a list of licenses which have the information about type of license, expiry date and validity period. Monitoring on changes of Law and Regulation has been conducted based on any new amendments or any new regulations coming into force. Refer document tracking changes in law dated</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		20/04/2023 "Tracking changes in Law" stated on update of Law of Malaysia Act 265 (Employment Act 1955) and Additional of Public Holiday (PH).	
4.3.1.4	The management should assign a person responsible to monitor compliance and to track and update the changes in regulatory requirements. - Minor compliance -	The officer-in-charge for Jendarata Estate was Mr Nek Wahid Nek Harun (Group Manager) as per appointment letter dated 01/07/2023 and Seri Pelangi Estate was Mr Mohd Faizol (Field Manager) as per appointment letter dated 01/07/2023 who is responsible to commit and implement the sustainability concepts outline in MSPO P&Cs, MSPO SCCS, RSPO P&Cs, and RSPO SCCS.	Complied
Criterion 4.3.2 – Lands use rights			
4.3.2.1	The management shall ensure that their oil palm cultivation activities do not diminish the land use rights of other users. - Major compliance -	<p>Management units demonstrated with legal ownership or leases with legal documents. Therefore, the estates cultivation activities have not diminished the land use rights of other users. Onsite visit verified there no evidence to show that oil palm cultivation activities had diminished the land use rights of others. No issues of land dispute in all estates within certification units that involved other land user rights since the last audit. Consultation with relevant stakeholders conducted on-site confirmed the information.</p> <p>United Plantations Berhad have legal land titles of all estates within Jendarata Business Unit. Documents showing legal ownership i.e. land title available as per sample sighted as following:</p> <p>Jendarata Estate (Total Land Title: 74):</p> <ul style="list-style-type: none"> • Title # XXXXX; Lot # XXXX; Area: 483.60 ha • Title # XXXXX; Lot # XXXX; Area: 202.86 ha • Title # XXXXX; Lot # XXXX; Area: 283.79 ha • Title # XXXXX; Lot # XXXX; Area: 767.69 ha • Title # XXXXX; Lot # XXXX; Area: 105.28 ha <p>Seri Pelangi Estate (Total Land Title: 5):</p> <ul style="list-style-type: none"> • Title # XXXXX; Lot # XXXX; Area: 508.60 ha 	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> Title # XXXXX; Lot # XXXX; Area: 506.90 ha Title # XXXXX; Lot # XXXX; Area: 1.7958 ha Title # XXXXX; Lot # XXXX; Area: 1.0268 ha Title # XXXXX; Lot # XXXX; Area: 403.40 ha 	
4.3.2.2	<p>The management shall provide documents showing legal ownership or lease, history of land tenure and the actual use of the land.</p> <p>- Major compliance -</p>	<p>Management units demonstrated with legal ownership or leases with legal documents. Therefore, the estates cultivation activities have not diminished the land use rights of other users. Onsite visit verified there no evidence to show that oil palm cultivation activities had diminished the land use rights of others. No issues of land dispute in all estates within certification units that involved other land user rights since the last audit. Consultation with relevant stakeholders conducted on-site confirmed the information.</p> <p>United Plantations Berhad have legal land titles of all estates within Jendarata Business Unit. Documents showing legal ownership i.e. land title available as per sample sighted as following:</p> <p>Jendarata Estate (Total Land Title: 74):</p> <ul style="list-style-type: none"> Title # XXXXX; Lot # XXXX; Area: 483.60 ha Title # XXXXX; Lot # XXXX; Area: 202.86 ha Title # XXXXX; Lot # XXXX; Area: 283.79 ha Title # XXXXX; Lot # XXXX; Area: 767.69 ha Title # XXXXX; Lot # XXXX; Area: 105.28 ha <p>Seri Pelangi Estate (Total Land Title: 5):</p> <ul style="list-style-type: none"> Title # XXXXX; Lot # XXXX; Area: 508.60 ha Title # XXXXX; Lot # XXXX; Area: 506.90 ha Title # XXXXX; Lot # XXXX; Area: 1.7958 ha Title # XXXXX; Lot # XXXX; Area: 1.0268 ha Title # XXXXX; Lot # XXXX; Area: 403.40 ha 	Complied

Criterion / Indicator		Assessment Findings	Compliance																											
4.3.2.3	<p>Legal perimeter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable.</p> <p>- Major compliance -</p>	<p>Legal perimeter boundary has been maintained by the management. The estates boundary is demarcated with concrete stone, boundary stones and trenches which is clearly demarcated and visibly maintained by the management.</p> <table border="1"> <thead> <tr> <th>Estates</th> <th>Field no</th> <th>Boundary details</th> </tr> </thead> <tbody> <tr> <td>Jendarata</td> <td>Field 144</td> <td>Seri Intan Estate - SDP</td> </tr> <tr> <td>Jendarata</td> <td>Field 144</td> <td>Housing Area BS</td> </tr> <tr> <td>Jendarata</td> <td>Field 40A</td> <td>Government Road</td> </tr> <tr> <td>Jendarata</td> <td>Field 92</td> <td>Teluk Buloh Estate</td> </tr> <tr> <td>Seri Pelangi</td> <td>Field 14</td> <td>MOCCIS Estate</td> </tr> <tr> <td>Seri Pelangi</td> <td>Field 12</td> <td>Smallholder (Mr Ooi)</td> </tr> <tr> <td>Seri Pelangi</td> <td>Field 10</td> <td>Ldg Perak Motor</td> </tr> <tr> <td>Seri Pelangi</td> <td>Field 09</td> <td>Smallholder</td> </tr> </tbody> </table>	Estates	Field no	Boundary details	Jendarata	Field 144	Seri Intan Estate - SDP	Jendarata	Field 144	Housing Area BS	Jendarata	Field 40A	Government Road	Jendarata	Field 92	Teluk Buloh Estate	Seri Pelangi	Field 14	MOCCIS Estate	Seri Pelangi	Field 12	Smallholder (Mr Ooi)	Seri Pelangi	Field 10	Ldg Perak Motor	Seri Pelangi	Field 09	Smallholder	Complied
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Seri Pelangi	Field 10	Ldg Perak Motor																												
Seri Pelangi	Field 09	Smallholder																												
4.3.2.4	<p>Where there are, or have been, disputes, documented proof of legal acquisition of land title and fair compensation that have been or are being made to previous owners and occupants; shall be made available and that these should have been accepted with free prior informed consent (FPIC).</p> <p>- Minor compliance -</p>	<p>There has been no land dispute lodged by any stakeholders in Jendarata Estate and Tanarata Estate except in Seri Pelangi Estate that has been resolved since last audit. In case of any land dispute, the Standard Operating Procedure for Land Dispute Settlement as per Free Prior & Informed Consent (FPIC) is documented the process in handling land dispute settlement.</p>	Complied																											
Criterion 4.3.3 – Customary rights																														
4.3.3.1	<p>Where lands are encumbered by customary rights, the company shall demonstrate that these rights are understood and are not being threatened or reduced.</p> <p>- Major compliance -</p>	<p>There is no land encumbered by customary rights under Jendarata certification units' estates. In case of any land issue, the Standard Operating Procedure for Land Dispute Settlement as per Free Prior & Informed Consent (FPIC) is documented the process in handling land dispute settlement. Hence, this indicator is not applicable.</p>	N/A																											
4.3.3.2	<p>Maps of an appropriate scale showing extent of recognized customary rights land, if any, should made available.</p> <p>- Minor compliance -</p>	<p>There is no land encumbered by customary rights under Jendarata certification units' estates. In case of any land issue, the Standard Operating Procedure for Land Dispute Settlement as per Free Prior &</p>	N/A																											

Criterion / Indicator		Assessment Findings	Compliance
		Informed Consent (FPIC) is documented the process in handling land dispute settlement. Hence, this indicator is not applicable.	
4.3.3.3	Negotiation and FPIC shall be recorded and copies of negotiated agreements should be made available. - Major compliance -	There is no land encumbered by customary rights under Jendarata certification units' estates. In case of any land issue, the Standard Operating Procedure for Land Dispute Settlement as per Free Prior & Informed Consent (FPIC) is documented the process in handling land dispute settlement. Hence, this indicator is not applicable.	N/A
4.4 Principle 4: Social responsibility, health, safety and employment condition			
Criterion 4.4.1: Social Impact Assessment (SIA)			
4.4.1.1	Social impact should be identified and plans are implemented to mitigate the negative impacts and promote the positive ones. - Minor compliance -	<p>Social Impact Assessment has been documented in the Group Review on Social Impacts Assessments conducted on 09/07/2018. In additional Refer Social and Environmental Impact Assessment (SEIA) for External Stakeholder dated 14/05/2023 and Internal Stakeholder 26/06/2023. Detailed reviews were conducted on each identified social aspect and impacts as following:</p> <ul style="list-style-type: none"> • Access and use rights (Mill located within estate) • Economics livelihood and working conditions • Subsistence activities/ amenities • Human rights • Cultural and religious values • Medical & health facilities • Education facilities • Work condition <p>Stakeholders' meeting has been conducted on 18/05/2023 at Community Hall, Division 3, Jendarata Estate. Refer minutes of meeting Annual Stakeholders Dialogue Session. The stakeholders dialogue session amongst all attended by neighboring smallholders, schoolteachers, local community representatives, vendors and</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		authorities etc. Management plans are implemented to mitigate the identified negative impacts and promote the positive ones including feedbacks from the stakeholder consultation meeting.	
Criterion 4.4.2: Complaints and grievances			
4.4.2.1	A system for dealing with complaints and grievances shall be established and documented. - Major compliance -	Grievances was handled based on Grievances Procedure as follows: 1. Grievance Redressal Procedure Internal Stakeholders 2. Grievance Redressal Procedure External Stakeholders Management unit has established internal policy title Whistle-blower Policy dated 27/04/2023 which the objective to provide channel for stakeholders to raise concerns and reassurance that they will be protected from reprisal or victimization for whistleblowing.	Complied
4.4.2.2	The system shall be able to resolve disputes in an effective, timely and appropriate manner that is accepted by all parties. - Major compliance -	Management unit implemented the company's documented Internal Grievance Redressal Procedure and External Grievance Redressal Procedure for grievance handling. Sample records as follow: <u>Jendarata Estate</u> 1. Date: 17/05/2022, Complaint: House No 61, request repair Door Lock. Issue has been response on 17/05/2022 and solved on 19/05/2022. 2. Date: 05/04/2023, Complaint: House Kasrun, request repair Ceiling and Window. Issue has been response on 07/04/2023 and solved on 07/04/2023. <u>Seri Pelangi Estate</u> 1. Date: 30/05/2023, Complaint: House No A1, request repair kitchen sink. Issue has been response on 01/06/2023 and solved on 01/06/2023. 2. Date: 24/01/2023, Complaint: House No. BB15, request repair Lamp. Issue has been response on 26/01/2023 and solved on 26/01/2023.	Complied

Criterion / Indicator		Assessment Findings	Compliance
4.4.2.3	A complaint form should be made available at the premises, where employees and affected stakeholders can make a complaint. - Minor compliance -	The established system was to resolve dispute in an effective, timely and appropriate manner, which was accepted by all parties. The time frame to provide feedback to the complainant/stakeholder is documented to be a maximum of 24 days for internal and 30 days for external complaint. Verified the Registry of Complaints book recording all the feedback and request from stakeholders, together with its completion date. Nonetheless, ever since the last assessment, there were no complaints lodged other than for maintenance and house repairs made by workers.	Complied
4.4.2.4	Employees and the surrounding communities should be made aware that complaints or suggestions can be made any time. - Minor compliance -	In order to ensure that the procedure is understood aware by employees and surrounding communities, the management has taken initiative to establish handbook which explain the complaint procedure in 6 different languages. It has been confirmed that handbook has been given to all workers.	Complied
4.4.2.5	Complaints and resolutions for the last 24 months shall be documented and made available to affected stakeholders upon request. - Major compliance -	Records of any complaint has been maintained in the form title "stakeholders' logbook" which request has been received through verbal, email, meetings and others. Complaints and solutions within the past 24 months were available for verification.	Complied
Criterion 4.4.3: Commitment to contribute to local sustainable development			
4.4.3.1	Growers should contribute to local development in consultation with the local communities. - Minor compliance -	Contributions made in 2022 recorded in Sustainability Report 2022. Refer https://unitedplantations.com/wp-content/uploads/2023/02/UP_Annual_Report_2022.pdf	Complied
Criterion 4.4.4: Employees safety and health			
4.4.4.1	An occupational safety and health policy and plan shall be documented, effectively communicated and implemented. - Major compliance -	United Plantations Berhad has established Occupational Safety and Health Policy signed by the Chief Executive Director dated 08/03/2021. In the policy stated the company commitment to secure the health and safety of all employees at work and in operation	Complied

Criterion / Indicator	Assessment Findings	Compliance
	<p>activities, the company strive to maintain safe and healthy working environment of the employees, contractors, suppliers, customers and the public.</p> <p>The Policy was available in Bahasa Malaysia and English. The policy was displayed at strategic places in the estates. The policy was communicated to the workers during morning briefing. Reviewed the policy training dated 06/02/2023 for Jendarata Estate and 20 & 21/06/2023 for Seri Pelangi Estate.</p> <p>The estates have established Safety and Health Plan and reviewed on annually basis. reviewed the implementation of the management plan FY 2022 and 2023 as follows:</p> <p><u>Jendarata Estate</u></p> <ol style="list-style-type: none"> 1. The estate conducted annual medical surveillance for workers exposed with organophosphate, Phenol and Manganese. Latest medical surveillance was conducted on 29/05/2023 by OHD with DOSH reg. no. HQ/19/DOC/00/440. 33 workers were sent for surveillance and found fit to work. 2. Latest annual audiometric test was conducted on 21/05/2023 by OHD with DOSH reg. no. HQ/18/DOC/00/00283. 65 workers were sent for test and found with normal audiometric results. 3. The estate conducted Occupational Safety and Health Audit on monthly basis. Reviewed the Occupational Safety and Health Audit Checklist dated 20/06/2023, 23/05/2023 and 20/04/2023. The results were discussed in the OHS Committee meeting. 4. The estate conducted Workplace Inspection on quarterly basis prior to OHS Committee meeting. The inspection was conducted by the OHS Committee. Reviewed the inspection records dated 28/03/2022 and 20/12/2022. The results were discussed in the OHS Committee meeting. <p><u>Seri Pelangi Estate</u></p>	

Criterion / Indicator		Assessment Findings	Compliance
		<ol style="list-style-type: none"> 1. Latest annual audiometric test was conducted on 02/12/2022 by OHD with DOSH reg. no. HQ/18/DOC/00/00283. 20 workers were sent for test and found with normal audiometric results. 2. The estate conducted annual medical surveillance for workers exposed with organophosphate, Phenol and Manganese. Latest medical surveillance was conducted on 10/03/2023 by OHD with DOSH reg. no. HQ/12/DOC/00/279. 17 workers were sent for surveillance and found fit to work. 3. The estate conducted medical examination for sprayers on monthly basis conducted by the Visiting Medical Officer during his visit. Reviewed the examination records dated 09/03/2023, 21/04/2023, 25/05/2023, and 22/06/2023. All workers were found fit to works as sprayers. 4. The estate conducted medical examination for driver on monthly basis conducted by the Visiting Medical Officer during his visit. Reviewed the examination records dated 23/03/2023, 27/04/2023, 25/05/2023 and 22/06/2023. All workers were found fit to works as drivers. 5. The estate conducted the fire extinguisher monitoring on monthly basis. Reviewed the monitoring conducted for the month of January to June 2023 recorded in Fire Extinguisher Checklist. 	
4.4.4.2	<p>The occupational safety and health plan shall cover the following:</p> <ol style="list-style-type: none"> a) A safety and health policy, which is communicated and implemented. b) The risks of all operations shall be assessed and documented. c) An awareness and training programme which includes the following requirements for employees exposed to pesticides: <ol style="list-style-type: none"> i. all employees involved shall be adequately trained on safe working practices 	<ol style="list-style-type: none"> a) United Plantations Berhad has established Occupational Safety and Health Policy signed by the Chief Executive Director dated 08/03/2021. The Policy was available in Bahasa Malaysia and English. The policy was displayed at strategic places in the estates. The policy was communicated to the workers during morning briefing. Reviewed the policy training dated 06/02/2023 for Jendarata Estate and 20 & 21/06/2023 for Seri Pelangi Estate. 	Complied

Criterion / Indicator	Assessment Findings	Compliance
<p>ii. all precautions attached to products shall be properly observed and applied</p> <p>d) The management shall provide the appropriate PPE at the place of work to cover all potentially hazardous operations as identified in the risk assessment and control such as Hazard Identification, Risk Assessment and Risk Control (HIRARC).</p> <p>e) The management shall establish Standard Operating Procedure for handling of chemicals to ensure proper and safe handling and storage in accordance to Occupational Safety Health (Classification Packaging and Labeling) Regulation 1997 and Occupational Safety Health (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000.</p> <p>f) The management shall appoint responsible person(s) for workers' safety and health. The appointed person(s) of trust must have knowledge and access to latest national regulations and collective agreements.</p> <p>g) The management shall conduct regular two-way communication with their employees where issues affecting their business such as employee's health, safety and welfare are discussed openly. Records from such meeting are kept and the concerns of the employees and any remedial actions taken are recorded.</p> <p>h) Accident and emergency procedures shall exist and instructions shall be clearly understood by all employees.</p> <p>i) Employees trained in First Aid should be present at all field operations. A First Aid Kit equipped with approved contents should be available at each worksite.</p> <p>j) Records shall be kept of all accidents and be reviewed periodically at quarterly intervals.</p> <p>- Major compliance -</p>	<p>b) The estates have conducted risk assessment for all main and support operations. Among the risk assessment conducted such as Chemical Health Risk Assessment (CHRA), Noise Risk Assessment (NRA) and Hazard Identification Risk Assessment and Risk Control (HIRARC). Reviewed the risk assessment conducted as follows:</p> <p><u>Jendarata Estate</u> The estate has established HIRARC Register for all operations. Refer doc. no. UPHE 001 – 042. The estate has conducted HIRARC review for all operations on 01/01/2023. Latest review was conducted on 21/02/2023 for accident occurs in FFB Evacuation operations on 16/02/2023</p> <p>CHRA has been conducted on 20/10/2019 by assessor with DOSH reg. no. HQ/14/ASS/00/345. Refer HQ/14/ASS/00/345 – 2019/099. Additional CHRA was conducted on 04/03/2021 by assessor with DOSH reg. no. HQ/13/ASS/00/316. Refer report ref. no. HQ/13/ASS/00/316 – 2021/002.</p> <p>NRA was conducted on 14/07/2020 by Hygiene Tech. with DOSH reg. no. HQ/17/PEB/00/00011. Refer report no. UBJE2020-19.8.</p> <p><u>Seri Pelangi Estate</u> CHRA has been conducted on 08/06/2022 by assessor with DOSH reg. no. HQ/13/ASS/00/316. Refer HQ/13/ASS/00/316 – 2021/037.</p> <p>The estate has established HIRARC Register for all operations. Refer doc. no. UPHE 001 – 042. The estate has conducted HIRARC review for all operations on 01/01/2023.</p> <p>NRA was conducted on 20/07/2020 by Hygiene Tech. with DOSH reg. no. HQ/17/PEB/00/74. Refer report no. EE/0720/1286.</p> <p>c) The estate has established training plan for chemical handlers and documented in Sustainability & OSH Training Program 2023. The training program was established based on training need</p>	

Criterion / Indicator	Assessment Findings	Compliance																														
	<p>analysis conducted. Reviewed the training records such as attendance, materials and evaluations as per criteria 4.4.6.1.</p> <p>d) The estates issued PPE to the workers base on Safety Work Procedure and risk assessment recommendation such as CHRA, NRA and HIRARC. Reviewed the sampled of PPE issuance record for workers with employment ID no. as follows:</p> <table border="1" data-bbox="1117 563 1832 1046"> <tr> <td>Jendarata Estate</td> <td>Seri Pelangi Estate</td> </tr> <tr> <td>Sprayers</td> <td>Harvesters</td> </tr> <tr> <td>1. 220093</td> <td>1. 1108160</td> </tr> <tr> <td>2. 219798</td> <td>2. 107563</td> </tr> <tr> <td>3. 222352</td> <td>3. 106564</td> </tr> <tr> <td>4. 215204</td> <td>4. 107817</td> </tr> <tr> <td>5. 219220</td> <td>5. 106210</td> </tr> <tr> <td>6. 219626</td> <td>6. 107934</td> </tr> <tr> <td>7. 222022</td> <td></td> </tr> <tr> <td>Harvester</td> <td></td> </tr> <tr> <td>1. 218249</td> <td></td> </tr> <tr> <td>2. 222785</td> <td></td> </tr> <tr> <td>3. 222761</td> <td></td> </tr> <tr> <td>4. 222967</td> <td></td> </tr> <tr> <td>5. 222651</td> <td></td> </tr> </table> <p>Noted during interview with the workers, the understanding on the PPE awareness was satisfactory.</p> <p>e) Address in the Safe Operating Procedure as follows:</p> <ol style="list-style-type: none"> 1. Premix Attendant 2. Spraying P&D 3. Spraying Weedicide 4. Turbomiser Spraying 5. Trunk Injection 6. Fogging 	Jendarata Estate	Seri Pelangi Estate	Sprayers	Harvesters	1. 220093	1. 1108160	2. 219798	2. 107563	3. 222352	3. 106564	4. 215204	4. 107817	5. 219220	5. 106210	6. 219626	6. 107934	7. 222022		Harvester		1. 218249		2. 222785		3. 222761		4. 222967		5. 222651		
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Criterion / Indicator	Assessment Findings	Compliance
	<p>7. Spraying – Chemical Mixing 8. Circle Sanitation 9. Manuring – Fertiliser application</p> <p>f) As per United Plantations Berhad OSH Manual in Chapter III Establishment of OSH Committee, under section 5.0 Membership of Safety Committee stated as follows: 5.1 The Manager shall be the Chairman of OSHC 5.2 The Chairman may appoint any person to act as the secretary of the OSHC</p> <p><u>Jendarata Estate</u> The United Plantations Berhad has appointed The Group Manager, Jendarata Estate as Chairman of Safety Committee as per appointment letter dated 01/07/2023 signed Chief Executive Director. The appointment of OSH Committee for was for period of 2 years, consist of secretary, employer and employee representative as per appointment letter dated 03/01/2022.</p> <p><u>Seri Pelangi Estate</u> The United Plantations Berhad has appointed The Field Manager, Seri Pelangi Estate as Chairman of Safety Committee as per appointment letter dated 01/07/2023 signed Chief Executive Director. The appointment of OSH Committee for was for period of 2 years, consist of secretary, employer and employee representative as per appointment letter dated 01/03/2023.</p> <p>g) As per United Plantations Berhad OSH Manual in Chapter III Establishment of OSH Committee, under section 7.0 Meeting stated as follows:</p>	

Criterion / Indicator	Assessment Findings	Compliance															
	<p>7.1 The OSHC shall meet at trimester and further meetings shall be held as the OSHC deem necessary.</p> <p>The OSH Committee conducted meeting once every 3 months as per requirement and SOP established. Among the agenda discussed during the meeting such as Review of OSH Policy, Review of HIRARC and SOP, Review of CHRA, Annual Medical Surveillance, Safety Performance, Personal Protective Equipment, Training, Safety Barrier, Emergency Response Plans, Visit to Work Site on Safe Working Environment and OSHA Issues and Other New Issues.</p> <p>Reviewed the minutes meeting conducted as follows:</p> <table border="1" data-bbox="1117 730 1865 938"> <thead> <tr> <th>Estate</th> <th>02/23</th> <th>01/23</th> <th>04/22</th> <th>03/22</th> </tr> </thead> <tbody> <tr> <td>Jendarata Estate</td> <td>28/06/2023</td> <td>28/03/2023</td> <td>20/12/2022</td> <td>26/09/2022</td> </tr> <tr> <td>Seri Pelangi Estate</td> <td>20/06/2023</td> <td>14/03/2023</td> <td>22/12/2022</td> <td>29/09/2022</td> </tr> </tbody> </table> <p>h) The estates have established flowcharts for accident and emergency. The flowcharts cover emergency on Fire Emergency, Chemical Spillage Emergency, Flood Emergency, Wild Animal Encounter/ Attack Emergency and Accident/ Incident Management.</p> <p>The Emergency Flowchart was displayed at the strategic places in the estate. The estate continuously conducted emergency training for the workers and emergency response team. Reviewed the training records as per criteria 4.4.6.1.</p> <p>The estates have established Emergency Response Team lead by the Group Manager.</p>	Estate	02/23	01/23	04/22	03/22	Jendarata Estate	28/06/2023	28/03/2023	20/12/2022	26/09/2022	Seri Pelangi Estate	20/06/2023	14/03/2023	22/12/2022	29/09/2022	
Estate	02/23	01/23	04/22	03/22													
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Seri Pelangi Estate	20/06/2023	14/03/2023	22/12/2022	29/09/2022													

Criterion / Indicator	Assessment Findings	Compliance
	<p>The estates established the Map of Fire Control & History of Fire Incident, Emergency Evacuation Plan and Assembly Point, Location of Fire Extinguisher/ Hydrant and Fire Hose.</p> <p>i) The estates have provided first aid kit and placed at designated strategic places/ hold by the competent/ trained first aider. The list of First Aid Box Holder and the location of the First Aid Box has been established and displayed at the strategic places in the estates. Jendarata Estate has provided 20 First Aid Box and Seri Pelangi Estate provided 16 First Aid Box</p> <p>The first aid monitoring and replenish first aid kit item was conducted on monthly basis or when necessary. Reviewed the records of monitoring in First Aid Box Replenish Item List form for the month of January – June 2023.</p> <p>The estates continuously conducted training for appointed first aider. The training was conducted by the Medical Assistant. Reviewed the training records as per criteria 4.4.6.1. noted during interview with the person in charge of first aid kit, the understanding on the first aid treatment and item usage was satisfactory.</p> <p>j) The estates recorded the accident occur in the Safety and Health Performance (%) – Details of Accident Statistic and submitted to the Human Resource, Sustainability and Safety Department on monthly basis. Reviewed the report for the month January – June 2023. As todate, 1 accident occur at FFB Loading operation in Jendarata Estate and no accident occur in Seri Pelangi Estate.</p> <p>Records of all accidents are kept includes accident investigation reports, JKPP 6 and 9 notifications to DOSH and SOCSO Claim. Accident incidences are reviewed during the OHS Committee meetings. Records on Lost Time Accident (LTA) metrics was maintained. Accident records are found to be updated. JKPP 8 form were submitted to DOE through MyKKP systems. Sighted the samples of accident statistic FY 2022 as follows:</p>	

Criterion / Indicator		Assessment Findings			Compliance
		Estate	Accident Cases	LTA	
		Jendarata Estate	1	78	
		Seri Pelangi Estate	0	0	
Criterion 4.4.5: Employment conditions					
4.4.5.1	<p>The management shall establish policy on good social practices regarding human rights in respect of industrial harmony. The policy shall be signed by the top management and effectively communicated to the employees.</p> <p>- Major compliance -</p>	<p>Management Unit has established internal policy for human right Refer Human Right Policy dated 09/03/2020 and signed by Chief Executive Director. Stated in the policy that, the management of Management unit committed to adhere to the fundamental elements of International Labour Organization. The management also commit that all employees, contractors, suppliers, trading partner and others adhered with the policy. Communication of the policy has been done through handbook title "Employee and stakeholder handbook" which has been established in 8 different languages. Verified record of latest policy briefing conducted as by management:</p> <p>Jendarata Estate: 06/02/2023 Seri Pelangi Estate: 21/06/2023</p>			Complied
4.4.5.2	<p>The management shall not engage in or support discriminatory practices and shall provide equal opportunity and treatment regardless of race, colour, sex, religion, political opinion, nationality, social origin or any other distinguishing characteristics.</p> <p>- Major compliance -</p>	<p>Non-discrimination policy has been established and documented in the document title Gender Policy dated 24/04/2015. Stated in the policy that the management is committed to maintain a workplace free from harassment on any kind of harassment base on employee's race, color, religion, gender, national origin and sexual orientations. Communication of the policy has been done through handbook title "Employee and stakeholder handbook" which has been established in 8 different languages.</p>			Complied
4.4.5.3	<p>Management shall ensure that employees' pay and conditions meet legal or industry minimum standards and as per agreed Collective Agreements. The living wage should be sufficient to meet basic needs and provide some discretionary income based on minimum wage.</p> <p>- Major compliance -</p>	<p>Employees' pay and conditions are based on MAPA/NUPW Agreement on the MAPA/NUPW Palm Oil Mill Employees Agreement 2019 and MAPA/NUPW Field and Other General Employees and Fringe Benefits Agreement 2019. It also stated in the work agreement of details of rate for each works which meet the Minimum Wages Order 2022</p>			Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>requirements. Sample of workers contact agreement and payslip verified as below:</p> <p><u>Jendarata Estate</u></p> <ol style="list-style-type: none"> 1. Employee ID: 222297 2. Employee ID: 222307 3. Employee ID: 222314 4. Employee ID: 218201 5. Employee ID: 210407 6. Employee ID: 420611 7. Employee ID: 223258 8. Employee ID: 420549 9. Employee ID: 222448 10. Employee ID: 222493 <p><u>Seri Pelangi Estate</u></p> <ol style="list-style-type: none"> 1. Employee ID: 108751 2. Employee ID: 108706 3. Employee ID: 108634 4. Employee ID: 108304 5. Employee ID: 104614 6. Employee ID: 107697 7. Employee ID: 107707 8. Employee ID: 107848 9. Employee ID: 107848 10. Employee ID: 107934 	
4.4.5.4	Management should ensure employees of contractors are paid based on legal or industry minimum standards according to the	Management units was ensuring employees of contractors are paid based on legal or industry minimum standards according to the	Complied

Criterion / Indicator	Assessment Findings	Compliance
<p>employment contract agreed between the contractor and his employee. - Minor compliance -</p>	<p>employment contract agreed between the contractor and his employee. Sighted sample of contact agreement: <u>Jendarata Estate</u></p> <ol style="list-style-type: none"> Contractor: SXXXXXXXX AX SXXXXX, Type of work: Providing Lent Labour for General Field Work dated 01/01/2023. Sample workers: <ol style="list-style-type: none"> Employee ID: 21178 Employee ID: 21821 Employee ID: 21827 Contractor: PXXX EXXXXXX Sdn Bhd, Type of work: Replanting Field Work dated 01/01/2023. Sample workers: <ol style="list-style-type: none"> Employee NRIC: 850307-XX-XXXX <p><u>Seri Pelangi Estate</u></p> <ol style="list-style-type: none"> Contractor: CXXX LXXXX CXXXXXX Sdn Bhd, Type of work: Replanting Work dated 01/01/2023. Sample workers: <ol style="list-style-type: none"> Employee NRIC: 711008-XX-XXXX Employee NRIC: 790830-XX-XXXX Contractor: LB Txxxxx Wxxx, Type of work: Backhoe Services dated 01/01/2023. Sample workers: <ol style="list-style-type: none"> Employee NRIC: 790616-XX-XXXX <p>Estates is ensuring their workers were paid in accordance with the industry minimum standards by obtaining pay slips including the evidence of SOCSO employer's contribution. Based on samples of pay slips, the employees of the contractors were found to be paid accordingly. Sample as per 4.4.5.3.</p>	

Criterion / Indicator		Assessment Findings	Compliance
4.4.5.5	The management shall establish records that provide an accurate account of all employees (including seasonal workers and subcontracted workers on the premises). The records should contain full names, gender, date of birth, date of entry, a job description, wage and the period of employment. - Major compliance -	Management unit established the employee master list where workers information including date of birth, date joined, gender, type of works and others available in details. Sample as per 4.4.5.3.	Complied
4.4.5.6	All employees shall be provided with fair contracts that have been signed by both employee and employer. A copy of employment contract is available for each and every employee indicated in the employment records. - Major compliance -	Based on work agreements verified for sample workers in indicator 4.4.5.3 above and interview conducted on-site with them, it was confirmed that fair contracts are provided to all workers and signed by both the workers themselves and the mill management.	Complied
4.4.5.7	The management shall establish a time recording system that makes working hours and overtime transparent for both employees and employer. - Major compliance -	There is face recognition system for Jendarata POM to records the accurate working hours and overtime and recorded in Jendarata TMS Master Report. The terms of employment are as per MAPA/NUPW.	Complied
4.4.5.8	The working hours and breaks of each individual employee as indicated in the time records shall comply with legal regulations and collective agreements. Overtime shall be mutually agreed and shall always be compensated at the rate applicable and shall meet the applicable legal requirement. - Major compliance -	There is face recognition system for Jendarata POM to records the accurate working hours and overtime and recorded in Jendarata TMS Master Report. Overtime assigned was based on mutual agreement between the employee and employer. In case the worker is on leave or absent, it is recorded in the same system.	Complied
4.4.5.9	Wages and overtime payment documented on the pay slips shall be in line with legal regulations and collective agreements. - Major compliance -	Based on pay slips verified for sample workers in indicator 4.4.5.3 above and interview conducted on-site with them, it was confirmed that the wages and overtime payment documented on the pay slips are in line with legal regulations and collective agreements.	Complied
4.4.5.10	Other forms of social benefits should be offered by the employer to employees, their families or the community such as incentives for good work performance, bonus payment, professional development, medical care and health provisions.	The employees are offered with incentives on output, provided training, access to medical care and other benefits such as free housing, free water supply and electricity supply or reasonable subsidy for water bill and electricity bill given to each worker. Also	Complied

Criterion / Indicator		Assessment Findings	Compliance
	- Minor compliance -	offered are free education facilities, free childcare and medical services to foreign workers and dependents of local workers.	
4.4.5.11	In cases where on-site living quarters are provided, these quarters shall be habitable and have basic amenities and facilities in compliance with the Workers' Minimum Standards Housing and Amenities Act 1990 (Act 446) or any other applicable legislation. - Major compliance -	The basic amenities and facilities at the quarters provided by the company to its workers includes electricity, water and domestic waste disposal. Electricity and water are supplied by the government and subsidized by the employer. During the housing visit, it was observed that the housing is in good conditions. For local workers with family, each will be given a house while for foreign workers for single workers, it will be given shared house of 6 persons with 3 bedrooms per house. Line-site inspection record which was updated weekly was available for verification as per sample records of quarters inspection as per Jendarata Estate Weekly Inspection of Workers of Staff Quarters, Shophouses & Office/Mill Complex latest on 03/07/2023 by Medical Assistant and Visiting Medical Officer (VMO), Dr. Shriram Appalasamy of Klinik Lagenda, Hutan Melintang; DOSH OHD Reg. # HQ/19/DOC/00/00440.	Complied
4.4.5.12	The management shall establish a policy and provide guidelines to prevent all forms of sexual harassment and violence at the workplace. - Major compliance -	Management unit has established Gender Policy dated 24/04/2015 signed by Chief Executive Director where they committed to the protection and advancement of human rights including prohibiting violence and sexual harassment among all employees. Explanation of the policy was conducted by management. Verified record of latest policy briefing conducted as by management: Jendarata Estate: 06/02/2023 Seri Pelangi Estate: 21/06/2023	Complied
4.4.5.13	The management shall respect the right of all employees to form or join trade union and allow workers own representative(s) to facilitate collective bargaining in accordance with applicable laws and regulations. Employees shall be given the freedom to join a trade union relevant to the industry or to organize themselves for collective bargaining. Employees shall have the right to organize and negotiate their work conditions. Employees	Management unit has established Human Rights Policy dated 09/03/2020 signed by Chief Executive Director where they committed to the protection and advancement of human rights including prohibiting child labour. Verified record of latest policy briefing conducted as by management: Jendarata Estate: 06/02/2023	Complied

Criterion / Indicator		Assessment Findings	Compliance
	exercising this right should not be discriminated against or suffer repercussions. - Major compliance -	Seri Pelangi Estate: 21/06/2023	
4.4.5.14	Children and young persons shall not be employed or exploited. The minimum age shall comply with local, state and national legislation. Work by children is acceptable on family farms, under adult supervision, and when not interfering with their education programmes. Children shall not exposed to hazardous working conditions. - Major compliance -	Management unit has established Human Rights Policy dated 09/03/2020 signed by Chief Executive Director where they committed to the protection and advancement of human rights including prohibiting child labour. Verified record of latest policy briefing conducted as by management: Jendarata Estate: 06/02/2023 Seri Pelangi Estate: 21/06/2023 All operating units within Jendarata Business Units implemented the company's established Standard Operating Procedures – Recruitment of Guest Workers that selection will be based on age and as per the company's policy, the minimum age of employment is 18 years old. For local workers, the company will keep a copy of identification card to verify the age of worker.	Complied
Criterion 4.4.6: Training and competency			
4.4.6.1	All employees, contractors and relevant smallholders are appropriately trained. A training programme (appropriate to the scale of the organization) that includes regular assessment of training needs and documentation, including records of training shall be kept. - Major compliance -	The estates maintained the training records conducted. The records include attendance list, material, pictures and evaluation. Reviewed the sampled training records as follows: <u>Jendarata Estate</u> 1. Occupational First Aid & Cardiopulmonary Resuscitation (CPR) AED level 1 training dated 24/05/2022 2. Company Policy training dated 06/02/2023 3. Field Clinic IPM training dated 28/03/2023 4. First Aid for mandora training dated 20/03/2023 5. Fire drill and Emergency Response Team training dated 12/04/2023	Complied

Criterion / Indicator	Assessment Findings	Compliance
	<p>6. Field Clinic – SOP and HIRARC on Working at height training dated 23/05/2023</p> <p>7. Field Clinic – SOP and HIRARC on rat baiting training dated 15/05/2023</p> <p>8. Field Clinic – SOP and HIRARC on workshop/ oil spillage/ schedule waste training dated 29/01/2023 and 30/05/2023</p> <p>9. Field Clinic – SOP and HIRARC on chemical pre-mixing/ chemical spillage training dated 06/02/2023</p> <p>10. Field Clinic – SOP and HIRARC on Spraying mechanized training dated 20/01/2023</p> <p><u>Seri Pelangi Estate</u></p> <p>1. Fire drill training dated 27/06/2023</p> <p>2. PPE by Ansonex training dated 22/06/2023</p> <p>3. Company Policy training dated 20 & 21/06/2023</p> <p>4. Chemical premixing training dated 16/06/2023</p> <p>5. Schedule waste management training dated 14/06/2023</p> <p>6. First aid box usage training dated 02/06/2023</p> <p>7. Diesel/ Petrol Pump attendant safety training dated 25/05/2023</p> <p>8. Crane and FFB ramp operation training dated 25/05/2023</p> <p>9. Manuring application safe operation procedure training dated 17/05/2023</p> <p>10. Herbicide/ pesticide spraying training dated 17/05/2023</p>	
<p>4.4.6.2 Training needs of individual employees shall be identified prior to the planning and implementation of the training programmes in order to provide the specific skill and competency required to all employees based on their job description.</p> <p>- Major compliance -</p>	<p>The estate conducted training need analysis for all employee and management. The analysis was conducted based on the job designation and training required by the job type. Reviewed the training need analysis documented in the OSHA/ Sustainability Training Need Analysis for Estate Operations FY 2023.</p>	<p>Complied</p>

Criterion / Indicator		Assessment Findings	Compliance									
4.4.6.3	A continuous training programme should be planned and implemented to ensure that all employees are well trained in their job function and responsibility, in accordance to the documented training procedure. - Minor compliance -	The mill has established Sustainability & OSH Training Program 2023 and OSH @ Yearly Planner for 2023. The training program covers Policy, operation, OSH and Sustainability training. Reviewed the training plan FY 2023. The program involves the executive, staff/ supervisor, and workers. The identified training was programmed throughout the year.	Complied									
4.5 Principle 5: Environment, natural resources, biodiversity and ecosystem services												
Criterion 4.5.1: Environmental Management Plan												
4.5.1.1	An environmental policy and management plan in compliance with the relevant country and state environmental laws shall be developed, effectively communicated and implemented. - Major compliance -	United Plantations Berhad has developed Environment & Biodiversity Policy dated on 08/03/2021, endorsed by Dato' Carl Bek-Nelson, Chief Executive Director. and implemented. The policy was displayed prominently on notice boards in local language Bahasa Malaysia, Bangladeshi, Indian and English Language to accommodate the workers that come from different nation into the Estates. Therein among others has stated that the Company is committed to protecting the environment and conserving biodiversity through minimizing environmental harms a) Protecting and enhancing biodiversity and the ecosystem b) No deforestation and no new development on peat soil c) Enhancing resilience against climate change impact d) Adopting responsible consumption and production. This policy is prominently displayed in the office along with other Company's Policies. It is communicated to the employees via training and weekly briefing session among others as follows: <table border="1" data-bbox="1070 1281 1868 1414"> <tr> <td>Subject</td> <td>Jendarata</td> <td>Seri Pelangi</td> </tr> <tr> <td>MSPO RSPO Company Policies</td> <td>06/02/23</td> <td>21/06/23</td> </tr> <tr> <td>United Plantations Berhad Policies Briefing</td> <td>06/02/23</td> <td>21/06/23</td> </tr> </table>	Subject	Jendarata	Seri Pelangi	MSPO RSPO Company Policies	06/02/23	21/06/23	United Plantations Berhad Policies Briefing	06/02/23	21/06/23	Complied
Subject	Jendarata	Seri Pelangi										
MSPO RSPO Company Policies	06/02/23	21/06/23										
United Plantations Berhad Policies Briefing	06/02/23	21/06/23										

Criterion / Indicator		Assessment Findings			Compliance
		Scheduled Waste Management	30/05/23	14/06/23	
		Waste/ Line site hygiene	15/03/23	24/03/23	
		Recycle Practices	30/05/23	14/03/23	
		Chemical Awareness	18/05/22	16/06/23	
		ERP - Spillage/ Poisoning	12/04/23	27/06/23	
		S/Holder Engagement Waste	18/05/23	18/05/23	
		HCV Awareness	06/03/23	17/05/23	
4.5.1.2	<p>The environmental management plan shall cover the following:</p> <p>a) An environmental policy and objectives;</p> <p>b) The aspects and impacts analysis of all operations.</p> <p>- Major compliance -</p>	<p>The estates visited had established Environmental Management Plan 2023 based on aspect and impacts analysis conducted. The Environmental Management Plan was established based on Environmental Aspect Impact Identification and Environmental Impact Evaluation conducted and documented in Pollution Prevention Plan 2023.</p> <p>Documented information:</p> <p>The Environment Management Plan has covered the objectives among others includes:</p> <ul style="list-style-type: none"> a) Disposal of waste in accordance to SOP and legal requirement b) Towards waste utilization where possible c) Increase efficiency in consumption of non-renewable and renewable d) To minimize soil erosion during replanting e) Management of scheduled waste f) To ensure no open burning <p>The Environment aspect impact analysis has been established for operation to include among others the following:</p> <ul style="list-style-type: none"> a) Chemical storage/ issuance b) Gen-set (where applicable)/ Power generation c) Fertilizer application d) Diesel storage/ spillage 			Complied

Criterion / Indicator		Assessment Findings	Compliance																														
		e) Dust and smoke emission f) EFB disposal in the fields g) Scheduled Waste storage/ disposal h) Chemical mixing/ transportation The Plan has also included the reduction of Pollution and Emission Management initiative and monitoring. Based on the samples taken, all environmental management plan related to the process were found to be confirmed accordingly.																															
4.5.1.3	An environmental improvement plan to mitigate the negative impacts and to promote the positive ones, shall be developed, effectively implemented and monitored. - Major compliance -	The developed environmental improvement plan to mitigate the negative impacts and to promote the positive ones were effectively implemented and monitored. Environmental Improvement Plan 2023 dated Jan 2023 respectively for the 2 estates having details of mitigation of the negative impacts. They are summarized and among others as shown below: <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Activities</th> <th>Impact</th> <th>Management Plan</th> </tr> </thead> <tbody> <tr> <td>Grass cutting</td> <td>Smoke emission</td> <td>PPE/ Maintenance</td> </tr> <tr> <td>Grass cutting</td> <td>Noise</td> <td>PPE adherence</td> </tr> <tr> <td>Rubbish disposal</td> <td>Release of gas</td> <td>Landfill external disposal</td> </tr> <tr> <td>Herbicide spraying</td> <td>Chemical spillage</td> <td>No container leakage/ PPE</td> </tr> <tr> <td>Vehicle movement</td> <td>Exhaust gas/ dust</td> <td>Schedule maintenance</td> </tr> <tr> <td>Replanting felling</td> <td>Soil erosion</td> <td>Guidance as SOP</td> </tr> <tr> <td>Manuring</td> <td>Contamination</td> <td>Guidance as SOP</td> </tr> <tr> <td>Chemical Mixing</td> <td>Spillage of chemical</td> <td>Tray/ Containment trap</td> </tr> <tr> <td>EFB mulching</td> <td>Contamination</td> <td>EFB Mulching Soil compaction caused by tractor Use of low ground pressure tires or twin wheels.</td> </tr> </tbody> </table>	Activities	Impact	Management Plan	Grass cutting	Smoke emission	PPE/ Maintenance	Grass cutting	Noise	PPE adherence	Rubbish disposal	Release of gas	Landfill external disposal	Herbicide spraying	Chemical spillage	No container leakage/ PPE	Vehicle movement	Exhaust gas/ dust	Schedule maintenance	Replanting felling	Soil erosion	Guidance as SOP	Manuring	Contamination	Guidance as SOP	Chemical Mixing	Spillage of chemical	Tray/ Containment trap	EFB mulching	Contamination	EFB Mulching Soil compaction caused by tractor Use of low ground pressure tires or twin wheels.	Complied
Activities	Impact	Management Plan																															
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Criterion / Indicator		Assessment Findings	Compliance
		Based on the samples taken, all environmental management plan related to the process were found to be mitigate the negative impacts in estates. Records of periodical reporting of each of the above items were evident to support that the plans have been monitored. The plans were reviewed annually.	
4.5.1.4	A programme to promote the positive impacts should be included in the continual improvement plan. - Minor compliance -	<p>A program to promote the positive impact has been included in the continual improvement plan. Status, Budget and person in charge were included in the plan for monitoring the progress. This is available as elaborated in indicator 4.5.1.3 above. Improvement planned for both short and long terms 2023 - 2026 are detailed along with the identified issues.</p> <p>Among others as described below:</p> <ul style="list-style-type: none"> a) Reduction in use of pesticide in immature oil palm (herbicides) b) Reduction in use of pesticide in immature oil palm (insecticides) c) Reduction in use of pesticide in immature oil palm (fungicides) d) Reduction in use of pesticide in mature oil palm (herbicides) e) Reduction in use of pesticide in mature oil palm (insecticides) f) Reduction in use of pesticide in mature oil palm (fungicides). Integrated Pest Management – Beneficial Plants/ Barn Owls Boxes <p>Based on the samples taken, all environmental management plan related to the process were found to be continuously improve for both estates.</p>	Complied
4.5.1.5	An awareness and training programme shall be established and implemented to ensure that all employees understand the policy and objectives of the environmental management and improvement plans and are working towards achieving the objectives. - Major compliance -	The Estates continuously provide training to the workers to create awareness regarding the environmental policy and management plan established. Training program is available in the CU Training Program 2023 updated on a yearly basis or revised as per the management requirement. Included in this program are subjects related to environment e.g., environmental, safety & health policy, scheduled	Complied

Criterion / Indicator		Assessment Findings	Compliance																																																					
		<p>waste management, environmental responsibility, HCV & Biodiversity training.</p> <table border="1"> <thead> <tr> <th rowspan="2"></th> <th rowspan="2">Subjects</th> <th colspan="3">Month</th> </tr> <tr> <th>1-4</th> <th>5-8</th> <th>9-12</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>OSH Legal & Other requirements</td> <td>/</td> <td>-</td> <td>-</td> </tr> <tr> <td>2</td> <td>ERP Chemical spill, poisoning, fire</td> <td>/</td> <td>-</td> <td>/</td> </tr> <tr> <td>3</td> <td>Scheduled waste management</td> <td>/</td> <td>/</td> <td>-</td> </tr> <tr> <td>4</td> <td>Safe Work Procedure for All Stations</td> <td>/</td> <td>-</td> <td>/</td> </tr> <tr> <td>5</td> <td>Policy Training</td> <td>/</td> <td>-</td> <td>/</td> </tr> <tr> <td>6</td> <td>HCV Training for Region</td> <td>-</td> <td>/</td> <td>/</td> </tr> <tr> <td>7</td> <td>Safe handling of Electrical Equipment</td> <td>/</td> <td>-</td> <td>/</td> </tr> <tr> <td>8</td> <td>MSDS/ CSDS</td> <td>/</td> <td>-</td> <td>/</td> </tr> <tr> <td>9</td> <td>Triple rinsing</td> <td>/</td> <td>/</td> <td>-</td> </tr> </tbody> </table> <p>Based on the samples taken, all training related to the process were found to be continuously improve the estates. Details as shown in 4.5.6.2</p>		Subjects	Month			1-4	5-8	9-12	1	OSH Legal & Other requirements	/	-	-	2	ERP Chemical spill, poisoning, fire	/	-	/	3	Scheduled waste management	/	/	-	4	Safe Work Procedure for All Stations	/	-	/	5	Policy Training	/	-	/	6	HCV Training for Region	-	/	/	7	Safe handling of Electrical Equipment	/	-	/	8	MSDS/ CSDS	/	-	/	9	Triple rinsing	/	/	-	
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4.5.1.6	<p>Management shall organize regular meetings with employees where their concerns about environmental quality are discussed.</p> <p>- Major compliance -</p>	<p>Discussions on environmental issues were discussed at the following forums:</p> <ul style="list-style-type: none"> a) Stakeholder meetings b) AJK Kebajikan Pekerja-Pekerja Tetamu Ladang (26/4/23 & 28/6/23) c) OSH meeting on environmental issue if arises d) Sri Pelangi Estate - 14/03/23 EPMC e) Monthly management meeting should there be issues raised f) Daily briefing during muster <p>The respective stakeholder meetings for all the estates were held at the respective estates. Mainly the discussion focused on the scheduled waste and domestic waste handling. Minutes of meeting was sighted and verified.</p>	Complied																																																					

Criterion / Indicator		Assessment Findings	Compliance												
		<p>The quarterly OSH and the annual management review meeting emphasized on issues on water management plan, electricity use, diesel consumption, waste management, SIA plan, renewable energy, aspect/impact.</p> <p>Based on the samples taken, the meeting related to the process were found to be discuss their concerns about environmental quality.</p>													
Criterion 4.5.2: Efficiency of energy use and use of renewable energy															
4.5.2.1	<p>Consumption of non-renewable energy shall be optimized and closely monitored by establishing baseline values and trends shall be observed within an appropriate timeframe. There should be a plan to assess the usage of non-renewable energy including fossil fuel, electricity and energy efficiency in the operations over the base period.</p> <p>- Major compliance -</p>	<p>The estates record the following range data and tabulate the ratio against the FFB produced to determine the efficiency of their operations. There has been initiative by the management in reducing the diesel consumption through the following</p> <ul style="list-style-type: none"> • Manual grass cutting reducing the tractor running hours. • Optimum running hours of tractors. • Scheduled maintenance of tractors. • Reduce utilization of tractors during low crop seasons. <p>The energy management plan to reduce and eliminate wastage among others as follows:</p> <ol style="list-style-type: none"> To ensure minimum balance FFB ramp balance to sustain the desired FFA at the mill Timely servicing of vehicles to ensure efficient use of diesel & avoid leakages Regular servicing of gen-sets for a better efficiency Educate employees on fuel/electricity saving practices. <p>The utilization of fossil fuel in 2022 is being monitored with records shown below:</p> <table border="1"> <thead> <tr> <th></th> <th></th> <th>Jendarata Estate</th> <th>S Pelangi Estate</th> </tr> <tr> <th></th> <th>Year</th> <th>Diesel/FFB</th> <th>Diesel/FFB</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>2018</td> <td>1.74</td> <td>1.77</td> </tr> </tbody> </table>			Jendarata Estate	S Pelangi Estate		Year	Diesel/FFB	Diesel/FFB	1	2018	1.74	1.77	Complied
		Jendarata Estate	S Pelangi Estate												
	Year	Diesel/FFB	Diesel/FFB												
1	2018	1.74	1.77												

Criterion / Indicator		Assessment Findings				Compliance
		2	2019	2.80	2.35	
		3	2020	2.42	2.24	
		4	2021	2.34	2.41	
		5	2022	2.29	9.34	
			B/line	2.50	2.40	
			Total	14.09	20.51	
		There has been initiative by the management in reducing the diesel consumption and improve energy efficiency				
4.5.2.2	The oil palm premises shall estimate the direct usage of non-renewable energy for their operations, including fossil fuel, and electricity to determine energy efficiency of their operations. This shall include fuel use by contractors, including all transport and machinery operations. - Major compliance -	The estimate for the direct usage of non-renewable energy for their operations, including fossil fuel, and electricity to determine energy efficiency of their operations inclusive of fuel use by contractors, including all transport and machinery operations was available in the respective estate yearly budgets. Refer details as per indicator 4.5.2.1 above. Figures were extracted from the diesel issuance of estate diesel tank.				Complied
4.5.2.3	The use of renewable energy should be applied where possible. - Minor compliance -	There was no opportunity to use renewable energy (shell/fibre/EFB) in the estate with the present technology and facilities within the industry.				Complied
Criterion 4.5.3: Waste management and disposal						
4.5.3.1	All waste products and sources of pollution shall be identified and documented. - Major compliance -	All waste and pollution are identified and documented in the Waste Management Action Plan. The compilation for 2023 was made at by the HRSS (Human Resource Sustainability Safety Department) applicable to the estates. Details of waste generated from the estates operations among others as shown below:				Complied
		Type of waste		Description		
		Domestic waste		Rubbish at estate complex		
		Industrial waste		Fertilizer bags		
				Scrap metal		
				Disposed construction material		

Criterion / Indicator		Assessment Findings				Compliance
		Sewage waste	Sewage			
		Scheduled Waste	SW 404 Clinical waste			
			SW rags, plastics, filters			
			Spent lubricant & hydraulic oil			
			Disposed containers, bags, equipment contaminated with chemicals, pesticides, SW			
		All waste products and sources of pollution 2023 has been identified and documented. Details as follows:				
		Activities	Source	Waste/ Pollution	Affected Environment	
		Gen store	Petrol oil, lubricant	Spillage & contamination	Land, water	
		SW store	Scheduled waste	All type of SW	Environmental	
		Office	Domestic/ office waste	Paper plastic	Land, water	
		W/shop	Used oil & grease	Spillage	Land, water	
			Metal waste	Wastage	Recycled	
		Labour line	Domestic waste	Solid waste	Land, water	
		Field activities	Operation waste	Palm frond, FFB stalk	Land, water	
		Based on the documents and sites visits made waste and energy management were found to effective in handling environmental quality and in compliance to the regulatory requirement.				
4.5.3.2	A waste management plan to avoid or reduce pollution shall be developed and implemented. The waste management plan should include measures for: a) Identifying and monitoring sources of waste and pollution b) Improving the efficiency of resource utilization and recycling	The disposal/recycling of waste generated by the estates are made as follows. The details of the waste management plan are described below:				Complied
		Type	Description	Action to be taken		

Criterion / Indicator		Assessment Findings			Compliance
	of potential wastes as nutrients or converting them into value-added by-products - Major compliance -	Domestic waste	Rubbish	Collection/ disposal min 2x/week internal landfill. Establish collection SOP Establish collection schedule & PIC Create awareness on hygiene Monitoring of line site	
		Industrial waste	Fertiliser bags	Inventory of bags, reuse for LF collection, sell to appointed contractor.	
			Scrap metal	Inventory maintained, tender at zone level for sale to licensed contractor.	
			POME	Daily monitoring of application at designated fields.	
		Sewage waste	Sewage	To monitor during housing inspection and residents' complaints. Engagement with licensed contractor for sewage management.	
		Scheduled Waste	Clinical waste	Inventory maintained. Storage in sharp bin in clinic. Disposal via Group Hospital to a licensed contractor	
			SW rags, plastics, filters	Inventory maintained. Storage in scheduled waste store. Disposal to registered vendor with DOE	
			Spent lubricant & hydraulic oil	Collection by licensed vendor. Inventory maintained.	

Criterion / Indicator		Assessment Findings				Compliance
				Disposal to registered vendors with DOE		
		Disposed containers, bags, equipment contaminated with chemicals, pesticides, SW		Inventory maintained. Storage in SW store. All containers are labeled. Empty containers collected by authorized vendor registered with Jabatan Pertanian/ DOE		
		Activity	Source	Waste/ Pollution	Affected Environment	
		Gen store	Petrol oil, lubricant	Spillage & contamination	Land, water	
		SW store	Scheduled waste	All type of SW	Environmental	
		Office	Domestic/ office waste	Paper plastic	Land, water	
		W/shop	Used oil & grease	Spillage	Land, water	
		Labour line	Domestic waste	Solid waste	Land, water	
		Activity	Source	Prevention	Action Plan	
		Gen store	Petrol oil, lubricant	Keep items in designated area i.e. bund 110% of capacity	Establish recovery procedure - accidental spillage. Kit available	
SW store	Scheduled waste	Comply to EQA requirement	Dispose as SW & maintain record.			

Criterion / Indicator		Assessment Findings				Compliance
		Office	Domestic/ office waste	Implement recycling of waste Provide bins	Continuous education on environmental issues and program.	
		W/shop	Used oil & grease	Display signboards & provide litter bins	Dispose as SW & maintain record.	
			Metal waste	Collect discarded materials for recycling	Provide training on recycling.	
		Labour line	Domestic waste	Display signboards & provide litter bins	Provide training on recycling.	
		Labour line	Toilet & kitchen waste	Ensure no accidental spillage	Cease using facilities in event of non-functional	
		The estates based on the documents and sites visits made waste and pollution management are concluded to be effective in handling environmental quality and in compliance to the regulatory requirement.				
4.5.3.3	The management shall establish Standard Operating Procedure for handling of used chemicals that are classified under Environment Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 to ensure proper and safe handling, storage and disposal. - Major compliance -	The SOP on Scheduled Waste disposal is established and implemented. Details as provided in United Plantations Berhad Standard Operating Procedure Handling of Scheduled Waste (Hazardous Waste) Management dated 09/04/2021. The inventory of the waste generated is recorded using the "E-SWISS" inventory system. Methodology of SW disposal is also described in indicator 4.5.3.2 above. All SW are disposed to Pentas				Complied

Criterion / Indicator		Assessment Findings						Compliance																																																																																																
		<p>Flora (Ipoh) Sdn Bhd license no 005470 valid till 30/04/2024 and SW 404 disposed to Future NRG Sdn Bhd Seremban NS Sdn Bhd license 0060545 expiring 30/04/24. Seri Pelangi Estate delivered to EDSHA Solutions Sdn Bhd and SW 404 to Edgenta Mediserve Sdn Bhd.</p> <table border="1"> <thead> <tr> <th>Estate</th> <th>Date</th> <th>SW 410</th> <th>SW 305</th> <th>SW 404</th> <th>SW 409</th> <th>SW 102</th> <th>SW 110</th> </tr> </thead> <tbody> <tr> <td>Jendarata</td> <td>29/05/23</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>0.142</td> <td>-</td> </tr> <tr> <td>Jendarata</td> <td>24/05/23</td> <td>0.574</td> <td>-</td> <td>-</td> <td>0.652</td> <td>-</td> <td>-</td> </tr> <tr> <td>Jendarata</td> <td>22/05/23</td> <td>-</td> <td>1.600</td> <td>-</td> <td>0.940</td> <td>0.142</td> <td>-</td> </tr> <tr> <td>Jendarata</td> <td>25/5/23</td> <td>-</td> <td>-</td> <td>0.003</td> <td>-</td> <td>-</td> <td>-</td> </tr> <tr> <td>Jendarata</td> <td>05/12/22</td> <td>0.094</td> <td>-</td> <td>-</td> <td>0.585</td> <td>-</td> <td>-</td> </tr> <tr> <td>Jendarata</td> <td>12/10/22</td> <td>0.175</td> <td>0.600</td> <td>-</td> <td>0.735</td> <td>-</td> <td>-</td> </tr> <tr> <td>Jendarata</td> <td>15/09/22</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>0.150</td> <td>-</td> </tr> <tr> <td>S Pelangi</td> <td>14/06/23</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>0.150</td> <td>-</td> </tr> <tr> <td>S Pelangi</td> <td>31/12/22</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> </tr> <tr> <td>S Pelangi</td> <td>09/09/22</td> <td>0.084</td> <td>-</td> <td>0.001</td> <td>-</td> <td>-</td> <td>0.047</td> </tr> <tr> <td>S Pelangi</td> <td>15/06/22</td> <td>-</td> <td>0.580</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> </tr> </tbody> </table>						Estate	Date	SW 410	SW 305	SW 404	SW 409	SW 102	SW 110	Jendarata	29/05/23	-	-	-	-	0.142	-	Jendarata	24/05/23	0.574	-	-	0.652	-	-	Jendarata	22/05/23	-	1.600	-	0.940	0.142	-	Jendarata	25/5/23	-	-	0.003	-	-	-	Jendarata	05/12/22	0.094	-	-	0.585	-	-	Jendarata	12/10/22	0.175	0.600	-	0.735	-	-	Jendarata	15/09/22	-	-	-	-	0.150	-	S Pelangi	14/06/23	-	-	-	-	0.150	-	S Pelangi	31/12/22	-	-	-	-	-	-	S Pelangi	09/09/22	0.084	-	0.001	-	-	0.047	S Pelangi	15/06/22	-	0.580	-	-	-	-	
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<p>4.5.3.4 Empty pesticide containers shall be punctured and disposed in an environmentally and socially responsible way, such that there is no risk of contamination of water sources or to human health. The disposal instructions on manufacturer’s labels should be adhered to. Reference should be made to the national programme on recycling of used HDPE pesticide containers.</p> <p>- Major compliance -</p>	<p>The SOP of disposal pesticide container is described in the estates, procedure Details as provided in United Plantations Berhad Standard Operating Procedure Handling of Scheduled Waste (Hazardous Waste) Management dated 09/04/2021. Content includes the triple rinsing procedures and the relevant training to be conducted. Under the operational control procedure established as given in 4.5.3.3 above the guideline and practice for handling empty pesticides containers are as follows.</p> <ol style="list-style-type: none"> All class 2 and above containers are tripled rinsed, and holes punctured at the bottom only if the waste generator is to dispose as non-scheduled waste. Containers to be disposed as scheduled waste need not go the triple rinsing and hole punctured process. Empty containers were tripled rinsed, punctured, and delivered as SW 409. Others were used recycled for chemical containers for spraying purposes. <p>The estates disposed to a registered recycler M/S BRG Enterprise. Dispatches as sampled below:</p> <table border="1" data-bbox="1070 979 1868 1145"> <thead> <tr> <th></th> <th>Items</th> <th>Jendarata</th> <th>Date</th> <th>S Pelangi</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>20L Empty Container</td> <td>18 pcs</td> <td>19/6/23</td> <td>-</td> <td>-</td> </tr> <tr> <td>2</td> <td>Empty fertilizer bags</td> <td>780 kg</td> <td>09/6/23</td> <td>1640 kg</td> <td>18/05/23</td> </tr> </tbody> </table> <p>The estates also maintained records of empty pesticide containers where it will be punctured and disposed in an environmentally and socially responsible way, such that there is no risk of contamination of water sources or to human health.</p>		Items	Jendarata	Date	S Pelangi	Date	1	20L Empty Container	18 pcs	19/6/23	-	-	2	Empty fertilizer bags	780 kg	09/6/23	1640 kg	18/05/23	<p>Complied</p>
	Items	Jendarata	Date	S Pelangi	Date															
1	20L Empty Container	18 pcs	19/6/23	-	-															
2	Empty fertilizer bags	780 kg	09/6/23	1640 kg	18/05/23															
<p>4.5.3.5 Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourses.</p> <p>- Minor compliance -</p>	<p>Domestic waste was disposed according to the waste management plan. Verified that the management has disposed the domestic waste through land fill available respectively for the estates. Two (2)</p>	<p>Complied</p>																		

Criterion / Indicator		Assessment Findings				Compliance																				
		<p>workers being assigned to segregate the recyclable items at site. The risk of contamination has been minimized through this system.</p> <table border="1"> <thead> <tr> <th></th> <th colspan="3">Disposal site</th> <th>Remarks</th> </tr> <tr> <th></th> <th>Estates</th> <th>Estates</th> <th>External</th> <th>-</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Jendarata</td> <td>Field 71</td> <td>-</td> <td>Collection 2/3 x week</td> </tr> <tr> <td>2</td> <td>S Pelangi</td> <td>Field 12</td> <td>-</td> <td>Collection 2/3 x week</td> </tr> </tbody> </table> <p>The risk of contamination has been minimized through this system disposed in an environmentally and socially responsible way, such that there is no risk of contamination of water sources or to human health.</p>					Disposal site			Remarks		Estates	Estates	External	-	1	Jendarata	Field 71	-	Collection 2/3 x week	2	S Pelangi	Field 12	-	Collection 2/3 x week	
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Criterion 4.5.4: Reduction of pollution and emission																										
4.5.4.1	<p>An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, scheduled wastes, solid wastes and effluent.</p> <p>- Major compliance -</p>	<p>The environmental aspect and impact have been identified the polluting activities in estate. This included gas emissions, scheduled waste, solid waste and general waste. The polluting activities are identified and documented in the Environmental Aspect & Impact Identification. From the EAI, it will be evaluated for the impact. The identified impact if any will be included in the management plan. The evaluation is documented in the Environmental Impact Evaluation. It was last reviewed on 18/05/2023 with no major changes to the estate's activities. Areas of focus among others include activities</p> <ul style="list-style-type: none"> a) Chemical Store/ general Store b) Workshop c) Scheduled waste/ diesel tank d) Chemical store/ mixing areas e) Workshop/ Catchment Pond f) Effluent land application area <p>The plan to reduce or minimize the GHG emission has been established and implemented. In general, among the action plans were:</p>				Complied																				

Criterion / Indicator		Assessment Findings	Compliance												
		<p>a) To optimize the usage of diesel</p> <p>b) To apply more organic fertilizer such as bunch ash, EFB therefore reducing inorganic fertilizer dependency.</p> <p>The estates continued to maintain its environmental aspects/impacts register associated with their activities. The 'Pollution Identification Environmental Improvement Action Plan' is used to identify the waste products and sources of pollution, was in place and is reviewed accordingly. Among others the significant environmental receptors for the estate's operations are:</p> <table border="1"> <thead> <tr> <th></th> <th>Environmental Receptors</th> <th>Source</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Air</td> <td>Air emissions-from boiler stack (smoke & particulate), vehicle & generator (smoke and gases). EFB dumping).</td> </tr> <tr> <td>2</td> <td>Water</td> <td>Water discharges - Cleaning water/ run-off/process station water/ mixing area</td> </tr> <tr> <td>3</td> <td>Land</td> <td>Land - Scheduled waste, domestic waste and industrial/ process waste. Clinical wastes - generated from clinics.</td> </tr> </tbody> </table> <p>In general, among the action plans were:</p> <p>a) To optimize the usage of diesel</p> <p>b) To apply more organic fertilizer such as bunch ash, EFB therefore reducing inorganic fertilizer dependency</p> <p>c) Full compliance to zero burning practices</p> <p>The risk of contamination has been minimized through this system disposed in an environmentally and socially responsible way, such that there is no risk of contamination of water sources or to human health.</p>		Environmental Receptors	Source	1	Air	Air emissions-from boiler stack (smoke & particulate), vehicle & generator (smoke and gases). EFB dumping).	2	Water	Water discharges - Cleaning water/ run-off/process station water/ mixing area	3	Land	Land - Scheduled waste, domestic waste and industrial/ process waste. Clinical wastes - generated from clinics.	
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3	Land	Land - Scheduled waste, domestic waste and industrial/ process waste. Clinical wastes - generated from clinics.													
4.5.4.2	An action plan to reduce identified significant pollutants and emissions shall be established and implemented.	The Pollution Prevention Management Plan 2023 was established at estates and reviewed annually. The following issues and mitigation	Complied												

Criterion / Indicator	Assessment Findings	Compliance																					
<p>- Major compliance -</p>	<p>program among others have been identified. The improvement plan include:</p> <table border="1" data-bbox="1070 424 1877 991"> <thead> <tr> <th></th> <th>Objectives</th> <th>Improvement Plan</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>To minimize pollution from estate activities</td> <td> Recycling of fertilizer bags Daily checking/ maintenance spraying pumps Preventive maintenance of farm vehicles Spill tray for farm vehicle Sump oil trap at workshop/ premix area No open burning Weekly housing inspection </td> </tr> <tr> <td>2</td> <td>Management of scheduled waste</td> <td> To ensure all SW being stored and disposed as per legal requirement Regular inspection for estates vehicles Maintenance PCD to prevent spillage </td> </tr> <tr> <td>3</td> <td>Replanting activities</td> <td> LCC planting/ BP Planting EFB mulching </td> </tr> </tbody> </table> <p>The GHG emissions due to the operations is identified and recorded in the palm GHG version 3.01. The emission reduction plan for the estates includes reduction of fertilizer usage by embarking organic fertilizer and EFB application.</p> <table border="1" data-bbox="1070 1177 1877 1406"> <thead> <tr> <th></th> <th>Issues & Strategies</th> <th>Action Plan</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Reduce diesel consumption at estates operations</td> <td> To monitor diesel usage To ensure vehicle scheduled maintenance Optimum gen set usage </td> </tr> <tr> <td>2</td> <td>Reduce smoke emission to the air</td> <td>Implement PMV for all vehicles</td> </tr> </tbody> </table>		Objectives	Improvement Plan	1	To minimize pollution from estate activities	Recycling of fertilizer bags Daily checking/ maintenance spraying pumps Preventive maintenance of farm vehicles Spill tray for farm vehicle Sump oil trap at workshop/ premix area No open burning Weekly housing inspection	2	Management of scheduled waste	To ensure all SW being stored and disposed as per legal requirement Regular inspection for estates vehicles Maintenance PCD to prevent spillage	3	Replanting activities	LCC planting/ BP Planting EFB mulching		Issues & Strategies	Action Plan	1	Reduce diesel consumption at estates operations	To monitor diesel usage To ensure vehicle scheduled maintenance Optimum gen set usage	2	Reduce smoke emission to the air	Implement PMV for all vehicles	
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4.5.5.1	<p>The management shall establish a water management plan to maintain the quality and availability of natural water resources (surface and ground water). The water management plan may include:</p> <ol style="list-style-type: none"> Assessment of water usage and sources of supply. Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the estate's current activities. Ways to optimize water and nutrient usage to reduce wastage (e.g. having in place systems for re-use, night application, maintenance of equipment to reduce leakage, collection of rainwater, etc.). Protection of water courses and wetlands, including maintaining and restoring appropriate riparian buffer zones at or before planting or replanting, along all natural waterways within the estate. Where natural vegetation in riparian areas has been removed, a plan with a timetable for restoration shall be established and implemented. Where bore well is being use for water supply, the level of the 	<p>Both the estates had established its Water Management Plan 2023 which was developed to maintain the quality and availability of natural water resources. This is made by practicing efficient water consumption through various methods. The plan emphasized on the following areas mainly for the peat soil and water for consumption management.</p> <ul style="list-style-type: none"> Peat Soils – to refer to Standard Operating Procedures on cultivation of peat areas. Water for Consumption -To ensure the water pump house/ water drawing facility is maintained in good condition. To ensure the pipes/ tanks/ valves are not faulty/ leaking and that they are repaired/ replaced immediately if detected. To ensure the correct dosage of water treatments chemicals are added. To perform periodic monitoring of the untreated and treated water the treated water shall be subjected to microbial test before being allowed for human consumption. <table border="1"> <tr> <td colspan="3">Contingency plan during water shortage</td> </tr> <tr> <td>Area/ incident</td> <td>Action steps</td> <td>PIC</td> </tr> <tr> <td>Water shortage/</td> <td>To obtain water from LAP</td> <td>Executives/</td> </tr> </table>		Contingency plan during water shortage			Area/ incident	Action steps	PIC	Water shortage/	To obtain water from LAP	Executives/	OFI
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Criterion / Indicator		Assessment Findings				Compliance																																
	ground water table should be measured at annually. - Major compliance -	Prolonged dry season	To train/ educate staff/ workers to conserve water To seek assistance from LAP To obtain treated water supply from neighbouring estates	Staff																																		
		Severe water pollution/ contamination	To obtain water from LAP To train/ educate staff/ workers to conserve water To seek assistance from LAP- to obtain treated water outsourced supply.	Executives/ Staff																																		
<p>Water courses and wetlands are protected including maintaining and restoring appropriate riparian buffer zones. The guidelines are detailed in the River Reserve Management (Management of River Reserve in United Plantations Berhad dated April 2014. The estates adopted the existing United Plantations Berhad policy to maintain the buffer by restricting agrochemical application and left undeveloped during replanting.</p> <p>The buffer zones established are as following:</p> <table border="1"> <thead> <tr> <th></th> <th>River width</th> <th>Buffer Zone</th> <th></th> <th>River width</th> <th>Buffer Zone</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>>40 m</td> <td>50 m</td> <td>4</td> <td>5-10 m</td> <td>10 m</td> </tr> <tr> <td>2</td> <td>20-40 m</td> <td>40 m</td> <td>5</td> <td><5 m</td> <td>5 m</td> </tr> <tr> <td>3</td> <td>10-20 m</td> <td>20 m</td> <td>-</td> <td>-</td> <td>-</td> </tr> </tbody> </table> <p>Samples are taken from the estates for detection of any pollution arising from the estate's activities. Water samples from the intake point are taken for the following parameters analysis for detection of fertilizer application effect to the water courses. Guidelines is provided in Procedure titled Polluted Water Management Plan 2023 dated 10/06/2023. Among other parameters as shown below:</p> <table border="1"> <thead> <tr> <th>Issues/Areas</th> <th>Action Steps</th> <th>PIC</th> <th>Status</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>								River width	Buffer Zone		River width	Buffer Zone	1	>40 m	50 m	4	5-10 m	10 m	2	20-40 m	40 m	5	<5 m	5 m	3	10-20 m	20 m	-	-	-	Issues/Areas	Action Steps	PIC	Status				
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		Rainwater collection	Large containers are to be placed at strategic locations to collect rainwater The rainwater shall be recycled for washing heavy machinery	Executives	On-going																																								
<p>The management monitors the water quality through water sampling on quarterly basis. Monitoring of upstream, and downstream of water streams within the estates.</p> <table border="1"> <thead> <tr> <th></th> <th>Parameter</th> <th>Standard</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>pH</td> <td>6-9</td> </tr> <tr> <td>2</td> <td>BOD</td> <td>3</td> </tr> <tr> <td>3</td> <td>COD</td> <td>25</td> </tr> <tr> <td>4</td> <td>SS</td> <td>50</td> </tr> <tr> <td>5</td> <td>AN</td> <td>0.3</td> </tr> <tr> <td>6</td> <td>DO</td> <td>5-7</td> </tr> </tbody> </table> <p>Sighted and verified the following analysis made by an independent laboratory.</p> <p>a) Seri Pelangi Estate - dated 09/09/2022 b) Jendarata Estate - dated 08/09/2022</p> <p>Jendarata Estate - Drinking water monthly analysis dated 17/05/2023, 21/06/2023, 18/02/23, 17/04/23 sighted and verified. Parameter for the drinking water as shown below:</p> <table border="1"> <thead> <tr> <th></th> <th>Parameter</th> <th>Standard</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>pH</td> <td>5.5-9.0</td> </tr> <tr> <td>2</td> <td>Colour</td> <td>300</td> </tr> <tr> <td>3</td> <td>TDS mg/L</td> <td>1500</td> </tr> <tr> <td>4</td> <td>Ammonia N</td> <td>1.5</td> </tr> <tr> <td>5</td> <td>Turbidity</td> <td>1000</td> </tr> </tbody> </table>								Parameter	Standard	1	pH	6-9	2	BOD	3	3	COD	25	4	SS	50	5	AN	0.3	6	DO	5-7		Parameter	Standard	1	pH	5.5-9.0	2	Colour	300	3	TDS mg/L	1500	4	Ammonia N	1.5	5	Turbidity	1000
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		6	Iron mg/L	1.0	
		7	Aluminium	-	
		8	E-Coli CFU/100ml	5000	
		9	Total Coilform CFU/100ml	5000	
		10	Free Chlorine mg/L	0.2-5.0	
		11	Residual Chlorine mg/L	0.2	
		<p>The management had established a water management plan and has maintained the quality and availability of natural water resources (surface and ground water). The measures are effective.</p> <p>There is no removal of riparian buffer zone area.</p> <p>No usage of bore well.</p> <p>The understanding and monitoring on protection of water courses and wetland especially during replanting operation could be further improved. Thus, OFI has been raised.</p>			
4.5.5.2	<p>No construction of bunds, weirs and dams across main rivers or waterways passing through an estate.</p> <p>- Minor compliance -</p>	<p>Feedback received from stakeholders/ employees confirmed that there was no construction of bunds, weirs and dams across main rivers or waterways passing through both the estates. This requirement is also audited internally by the Sustainability Department personnel. During the field visit no construction of such was observed.</p>			Complied
4.5.5.3	<p>Water harvesting practices should be implemented (e.g. water from road-side drains can be directed and stored in conservation terraces and various natural receptacles).</p> <p>- Minor compliance -</p>	<p>Practices on water harvesting such as roadside drains had been constructed and water has been directed to conservation terraces, pruned fronds were stacked along the palm row. Practices of water harvesting are mainly constructed on flat areas. Roadside pits were also available at every 3 palm rows, to divert in event of water overflowing and also to benefit the nearest palm at the pit end to obtain additional moisture. In addition, water harvesting has been practiced for roadside drain where sandbag weir has been established to collect the water that flow in the roadside drain.</p>			Complied

Criterion / Indicator		Assessment Findings	Compliance															
		This is part of the common practices introduced within the United Plantations Berhad Group Agriculture Procedures.																
Criterion 4.5.6: Status of rare, threatened, or endangered species and high biodiversity value																		
4.5.6.1	<p>Information shall be collated that includes both the planted area itself and relevant wider landscape-level considerations (such as wildlife corridors). This information should cover:</p> <p>a) Identification of high biodiversity value habitats, such as rare and threatened ecosystems, that could be significantly affected by the grower(s) activities.</p> <p>b) Conservation status (e.g. The International Union on Conservation of Nature and Natural Resources (IUCN) status on legal protection, population status and habitat requirements of rare, threatened, or endangered species), that could be significantly affected by the grower(s) activities.</p> <p>- Major compliance -</p>	<p>The audit findings have confirmed that there is no new planting affecting present HCV and primary forest.</p> <p>Hence the current HCV assessment of the estates remains valid. HCV assessment report being conducted by the following:</p> <table border="1"> <thead> <tr> <th></th> <th>Estate</th> <th>Assessment Date</th> <th>Revision</th> <th>HCV Status</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Jendarata</td> <td>Sabarinah & Associates Sdn Bhd dated 27-29/10/2021</td> <td>In-house Assessment dated 27/05/2022</td> <td>HCV 4 - Sentang Park - Conservation Area Riparian of Sg Bernam</td> </tr> <tr> <td>2</td> <td>Seri Pelangi Estate</td> <td>Assessment by Wild Asia with participatory of stakeholder 14/01/2008</td> <td>In-house Assessment dated 10/08/2020</td> <td>Bengang Canal area is preserved with Sentang trees and planted along the canal.</td> </tr> </tbody> </table> <p>Common wildlife found during the assessment were documented in the respective HCV Assessment. Methodology is through site observation, interviews, stakeholders consultation and desktop</p>		Estate	Assessment Date	Revision	HCV Status	1	Jendarata	Sabarinah & Associates Sdn Bhd dated 27-29/10/2021	In-house Assessment dated 27/05/2022	HCV 4 - Sentang Park - Conservation Area Riparian of Sg Bernam	2	Seri Pelangi Estate	Assessment by Wild Asia with participatory of stakeholder 14/01/2008	In-house Assessment dated 10/08/2020	Bengang Canal area is preserved with Sentang trees and planted along the canal.	Complied
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Criterion / Indicator		Assessment Findings	Compliance
		<p>review on available secondary data. The assessment among others covers the following areas:</p> <ul style="list-style-type: none"> a) Overview of HCV assessment. b) Description of assessment areas. c) Finding and discussion <ul style="list-style-type: none"> - Landscape context - HCV criteria and application to agriculture d) HCV monitoring and management <p>The high biodiversity is included in the HCV re-assessment for CU report. Birds, mammals, reptiles, insect (least concern and vulnerable) and totally protected and protected wildlife were identified based on the latest HCV report reviewed annually Jan 2023. The exercise has taken into consideration all aspects of environmentally sensitive areas such as ponds, streams, wildlife boundaries and was documented. The HCVs, conservation areas/ environmentally sensitive areas e.g. bund along the stretches of river/ straits which passes bordering through the estates had been identified and being monitored.</p> <p>The exercise has taken into consideration all aspects of environmentally sensitive areas such as ponds, streams, wildlife boundaries and was documented. The HCVs, conservation areas/ environmentally sensitive areas had been identified and being monitored.</p>	
4.5.6.2	<p>If rare, threatened or endangered species, or high biodiversity value, are present, appropriate measures for management planning and operations should include:</p> <ul style="list-style-type: none"> a) Ensuring that any legal requirements relating to the protection of the species are met. b) Discouraging any illegal or inappropriate hunting, fishing or collecting activities; and developing responsible measures to 	<p>There is no RTE or high biodiversity value at CU complexes except for reported presence of snakes, monkeys and wild boars. The management and monitoring plan for HCV areas was established and reviewed annually. There were displays of signage made at site i.e.</p> <ul style="list-style-type: none"> a) No fishing, no manuring/ no spraying b) No spraying/ no hunting/ no swimming 	Complied

Criterion / Indicator		Assessment Findings	Compliance																				
	<p>resolve human-wildlife conflicts.</p> <p>- Major compliance -</p>	<p>Evidence to continuously prevent and discourage illegal or hunting, fishing or collecting activities were maintained and implemented. Signage as well as routine patrolling activities were utilized as part of creating awareness among employees and maintain HCV. The estates had established an HCV action plan for FY2023 such as;</p> <ul style="list-style-type: none"> a) Ensuring all legal requirements to the protection of species/habitat are met b) Controlling any illegal/ inappropriate hunting, fishing and developing measures to resolve human-wildlife conflicts c) Protection of buffers zones for respective rivers as identified in the HCV assessment. Communications are made to all employees, contractors, suppliers and neighbour informing that encroachment and hunting are not allowed. <p>There were programs held by the estates to all employees in pertaining to the awareness of HCV areas and RTE species. Interview with the employees concluded that training and briefing made during the ad hoc session and morning muster. This is also emphasized during the training held by estates programs. Employees are aware of the following measures:</p> <ul style="list-style-type: none"> a) An offence to capture, harm, kills any wildlife. b) Disciplinary measures shall be taken if found violating company rules. c) Riparian buffer zone to be free from any chemicals application/pollution <p>Training in relation to the HCV management are provided to the employees as follows:</p> <table border="1"> <thead> <tr> <th></th> <th>Subject</th> <th>Jendarata</th> <th>Seri Pelangi</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>MSPO RSPO Company Policies</td> <td>06/02/23</td> <td>21/06/23</td> </tr> <tr> <td>2</td> <td>UPB Policies Briefing</td> <td>06/02/23</td> <td>21/06/23</td> </tr> <tr> <td>3</td> <td>Chemical Awareness</td> <td>18/05/22</td> <td>16/06/23</td> </tr> <tr> <td>4</td> <td>S/Holder Engagement Waste</td> <td>18/05/23</td> <td>18/05/23</td> </tr> </tbody> </table>		Subject	Jendarata	Seri Pelangi	1	MSPO RSPO Company Policies	06/02/23	21/06/23	2	UPB Policies Briefing	06/02/23	21/06/23	3	Chemical Awareness	18/05/22	16/06/23	4	S/Holder Engagement Waste	18/05/23	18/05/23	
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Criterion / Indicator		Assessment Findings				Compliance
		5	HCV Awareness	06/03/23	17/05/23	
		<p>The exercise has taken into consideration all aspects of environmentally sensitive areas such as ponds, streams, wildlife boundaries and was documented. The HCVs, conservation areas/environmentally sensitive areas had been identified and being monitored.</p>				
4.5.6.3	<p>A management plan to comply with Indicator 1 shall be established and effectively implemented, if required.</p> <p>- Major compliance -</p>	<p>The estates had established HCV/Biodiversity Management Plan based on the HCV identified in the report. Reviewed and sighted the implementation of the management plan as follows:</p> <ul style="list-style-type: none"> a) The estate continuously provided training on HCV and RTE to the workers to ensure the satisfactory understanding. Reviewed the training records conducted as shown in 4.5.6.2. b) The estates conducted monitoring on HCV area on monthly basis. The monitoring focusing on encroachment/ sign of trespassing, wildlife issues/ conflicts/ Sightings, Pollution/ erosion issues and others. Noted during site visit, the condition of the HCV area was consistent with the reports. <p>The estates had developed Management Plan for the HCV and conservation area to protect from any encroachment. Among others consists of the following:</p> <ul style="list-style-type: none"> a) To continue educating the workers regarding RTE. Workers interviewed confirmed that they are aware of no hunting is permitted in and within the estate. b) Regular educating the employees via morning muster briefing about the need to protect the RTE species. c) Appropriate disciplinary measures will be taken if found violated. Inspection of housing areas and interview of residents confirmed workers were aware of the company policy that prohibits hunting and collecting activities. d) Information pertaining RTE and relevant CU policies were 				Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>displayed at the display boards.</p> <p>e) Buffer zone establishment to map areas and install buffer zone pegs.</p> <p>f) Encroachment control in HCV area and monitoring.</p> <p>Signage on prohibition to conducts activities such as swimming, fishing and chemical applications has been erected at the buffer zone area. Noted during interview with the sprayers, the understanding on prohibition of activities in the buffer zone area is satisfactory.</p> <p>The exercise has taken into consideration all aspects of environmentally sensitive areas such as ponds, streams, wildlife boundaries and was documented. The HCVs, conservation areas/environmentally sensitive areas had been identified and being monitored.</p>	
Criterion 4.5.7: Zero burning practices			
4.5.7.1	<p>Use of fire for waste disposal and for preparing land for oil palm cultivation or replanting shall be avoided except in specific situations, as identified in regional best practice.</p> <p>- Major compliance -</p>	<p>The Group policy of “Zero open burning” is enforced since July 2008. The operating units adhered to the policy of “Zero open burning” for any replanting. Interviews with the workers there is no open burning being practiced in the estates. Both estates had replanting program spanned over the forthcoming years. United Plantations Berhad practiced zero burning as per the policy in:</p> <p>a) Environment and Biodiversity Policy</p> <p>b) Replanting SOP - Under felling/clearing & land preparation</p> <p>As advocated, the estates practiced zero burning. All palms were felled, shredded, windrow-ed and left to decompose.</p> <p>In the 2020, 2021 and 2022 replants visited during the audit in CU it was evident that all palms were felled, shredded, windrowed and left to decompose. Not sighted any fire been used for waste disposal.</p> <p>The estates adhered to the policy of “Zero open burning” for any replanting and for all other operations in the field and complex.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
4.5.7.2	A special approval from the relevant authorities shall be sought in areas where the previous crop is highly diseased and where there is a significant risk of disease spread or continuation into the next crop. - Major compliance -	Visit to the estates within estates confirmed that no previous crop is highly diseased and where there is a significant risk of disease spread or continuation into the next crop hence, no special approval been obtained so far. Hence this requirement is not applicable.	N/A
4.5.7.3	Where controlled burning is allowed, it shall be carried out as prescribed by the Environmental Quality (Declared Activities) (Open Burning) Order 2003 or other applicable laws. - Major compliance -	Since no special approval been obtained so far for burning, hence this requirement is not applicable.	N/A
4.5.7.4	Previous crops should be felled or mowed down, chipped and shredded, windrowed or pulverized or ploughed and mulched. - Minor compliance -	This is included in the specification of work orders in event of land preparation during a replanting. It is a standard practice in United Plantations Berhad. However, there are variations of practices between inland and coastal estates. Trunks are felled and chipped without having to shred and windrowed in certain conditions. Adjustment of work requirement are finalized from the directive of the replanting unit and the Region office.	Complied
4.6 Principle 6: Best Practices			
Criterion 4.6.1: Site Management			
4.6.1.1	Standard operating procedures shall be appropriately documented and consistently implemented and monitored. - Major compliance -	In United Plantations Berhad, SOPs for plantation were documented in: 1. Field Management Manual 2. Standard Operating Procedure Engineering department 3. Standard working Procedure (S.O.P) 4. OSH Manual United Plantations Berhad has updated the SOPs as follows:	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>Mechanism to check consistent implementation of procedures is through internal audit by HRSS, field supervision by field staff, executive and managers.</p> <p>The estate maintains all the records of monitoring and actions taken for all issues raised during the visit. Reviewed the sampled monitoring records as follows:</p> <p>Internal Audit report for Jendarata Estate conducted on 09/03/2023 and Seri Pelangi Estate conducted 23/03/2023.</p> <p>Monthly progress report submitted to head office for the month of May 2023.</p>	
4.6.1.2	<p>Where oil palm is grown within permitted levels on sloping land, appropriate soil conservation measures shall be implemented to prevent both soil erosion as well as siltation of drains and waterways. Measures shall be put in place to prevent contamination of surface and groundwater through runoff of either soil, nutrients or chemicals.</p> <p>- Major compliance -</p>	<p>Based on Topographic Map of Jendarata Estate and Seri Pelangi Estate, the estates are generally flat, 0 to 2 degree.</p> <p>The management strategy for planting on slopes between 9 to 25 degrees is addressed in the land preparation procedure (planting and replanting). The major method to minimise soil erosion was construction of terrace. Avoidance of bare soil was done through establishment of low cover crop.</p>	Complied
4.6.1.3	<p>A visual identification or reference system shall be established for each field.</p> <p>- Major compliance -</p>	<p>The estate has a visual reference system to identify each field or block. During site visit, each field has a field stone with block number/year of planting and hectarage.</p>	Complied
Criterion 4.6.2: Economic and financial viability plan			
4.6.2.1	<p>A documented business or management plan shall be established to demonstrate attention to economic and financial viability through long-term management planning.</p> <p>- Major compliance -</p>	<p>All the 2 estates audited possessed a similar budget format. Inclusive there is also a 5-year budget/forecast financial plan till 2026 allocating categories among others:</p> <p>a) Area statement.</p> <ul style="list-style-type: none"> - Year of planting - Total mature areas / Total immature areas. <p>b) Crop FFB monthly breakdown</p>	Complied

Criterion / Indicator	Assessment Findings	Compliance																																										
	<p>c) 10 years replanting program d) Summary replanting program by field e) Executives/staff/workers requirement f) Mature oil palm costing statement - Upkeep & cultivation - Harvesting & collection g) General charges statement - General charges - Cost of supervision/ Labour - Cost of other/ MSPO/ RSPO h) Capital expenditure statement - Building, utilities, welfare - Plant & machinery - Office equipment/ Furniture & fittings - Electrical installation - New roads & bridges</p> <p>The five years planning horizon 2022 - 2026 is available. The main key areas of the projections are as follows. Expenditures figures were excluded for reason of confidentiality.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Description</th> <th>2022</th> <th>2023</th> <th>2024</th> <th>2025</th> <th>2026</th> </tr> </thead> <tbody> <tr> <td>FFB/ mt - JE</td> <td>127950</td> <td>140200</td> <td>136200</td> <td>141280</td> <td>148500</td> </tr> <tr> <td>YPH - JE</td> <td>28.50</td> <td>28.00</td> <td>26.36</td> <td>28.37</td> <td>28.95</td> </tr> <tr> <td>FFB / mt - SPE</td> <td>24207</td> <td>26000</td> <td>20200</td> <td>23200</td> <td>25000</td> </tr> <tr> <td>YPH - SPE</td> <td>28.15</td> <td>28.11</td> <td>28.01</td> <td>28.12</td> <td>28.00</td> </tr> <tr> <td>Cost FFB RM/mt</td> <td>x</td> <td>x</td> <td>x</td> <td>x</td> <td>x</td> </tr> <tr> <td>Cost (RM/ha)</td> <td>x</td> <td>x</td> <td>x</td> <td>x</td> <td>x</td> </tr> </tbody> </table>	Description	2022	2023	2024	2025	2026	FFB/ mt - JE	127950	140200	136200	141280	148500	YPH - JE	28.50	28.00	26.36	28.37	28.95	FFB / mt - SPE	24207	26000	20200	23200	25000	YPH - SPE	28.15	28.11	28.01	28.12	28.00	Cost FFB RM/mt	x	x	x	x	x	Cost (RM/ha)	x	x	x	x	x	
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4.6.2.2	<p>Where applicable, an annual replanting programme shall be established. Long term replanting programme should be</p> <p>The replanting programs until 2027 were sighted for the estates. This program is reviewed once a year (latest being Jan 2023 and is</p>	Complied																																										

Criterion / Indicator		Assessment Findings					Compliance																					
	<p>established and review annually, where applicable every 3-5 years.</p> <p>- Major compliance -</p>	<p>incorporated in their annual financial budget. The replanting program is as follows with all figures in ha otherwise stated.</p> <table border="1"> <thead> <tr> <th></th> <th>Estate</th> <th>2023</th> <th>2024</th> <th>2025</th> <th>2026</th> <th>2027</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Jendarata</td> <td>399.78</td> <td>459.07</td> <td>127.40</td> <td>226.20</td> <td>79.30</td> </tr> <tr> <td>2</td> <td>S Pelangi</td> <td>243.00</td> <td>181.00</td> <td>157.00</td> <td>159.00</td> <td>0.00</td> </tr> </tbody> </table>						Estate	2023	2024	2025	2026	2027	1	Jendarata	399.78	459.07	127.40	226.20	79.30	2	S Pelangi	243.00	181.00	157.00	159.00	0.00	
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4.6.2.3	<p>The business or management plan may contain:</p> <p>a) Attention to quality of planting materials and FFB</p> <p>b) Crop projection: site yield potential, age profile, FFB yield trends</p> <p>c) Cost of production: cost per tonne of FFB</p> <p>d) Price forecast</p> <p>e) Financial indicators: cost benefit, discounted cash flow, return on investment</p> <p>- Major compliance -</p>	<p>This requirement i.e. crop material, crop projection, yield, production cost is available. It is provided in the business management plan shown in item 4.6.2.1 above. The estates had a format and guideline to calculate the returns on the field operations i.e. Income = sale of FFB (with award of CPO/CPK from the mill) less the expenditure (fixed and direct cost). The main document is handled by the higher management based in Head Office.</p>					Complied																					
4.6.2.4	<p>The management plan shall be effectively implemented and the achievement of the goals and objectives shall be regularly monitored, periodically reviewed and documented.</p> <p>- Major compliance -</p>	<p>The estates performance is recorded in the monthly progress report. Details on the actual vs budget i.e. crop production, fixed and direct cost are shown therein. The management also provides variance report on the performance and reviewed monthly. The supervisory personnel maintained a daily cost for the field operations. The meetings involving the Managers sit monthly with the Estates Director and CEO for the performance review.</p>					Complied																					
Criterion 4.6.3: Transparent and fair price dealing																												
4.6.3.1	<p>Pricing mechanisms for the products and other services shall be documented and effectively implemented.</p> <p>- Major compliance -</p>	<p>Generally, the pricing mechanism is guided by United Plantations Berhad Tender Policy and Procedures. Briefing to the contractors has been conducted on 23/05/2023 at Jendarata Estate and 18/05/2023 at Seri Pelangi Estate. Based on verification of contract awards and interview with contractors, the implementation of the tender procedure is satisfactorily demonstrated.</p>					Complied																					

Criterion / Indicator		Assessment Findings	Compliance
4.6.3.2	<p>All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner.</p> <p>- Major compliance -</p>	<p>Verification of contract agreement, records of payment and interview with contractors showed that contracts was fair, legal and transparent and agreed payments were made in timely manner. The record was available in estate for review. Sample of payment verified as below:</p> <p><u>Jendarata Estate</u></p> <ol style="list-style-type: none"> 1. Contractor: SXXXXX AX XXXXX, Type of work: Providing Lent Labour for General Field Work dated 01/01/2023 – Payment for the month of May 2023 with reference number IP0613579. 2. Contractor: PXXX EXXXXX WXXX Sdn Bhd, Type of work: Replanting Field Work dated 01/01/2023 – Payment for the month of May 2023 with reference number IP0076258. <p><u>Seri Pelangi Estate</u></p> <ol style="list-style-type: none"> 1. Contractor: CXXX LXXX CXXXXXX Sdn Bhd, Type of work: Replanting Work dated 01/01/2023. – Payment for the month of May 2023 with reference number CP 17230062. 2. Contractor: LX TXXXXX WXXXX, Type of work: Backhoe Services dated 01/01/2023. – Payment for the month of May 2023 with reference number CP 17230063. 	Complied
Criterion 4.6.4: Contractor			
4.6.4.1	<p>Where contractors are engaged, they shall understand the MSPO requirements and shall provide the required documentation and information.</p> <p>- Major compliance -</p>	<p>Both estates have made their contractors understand the MSPO requirements mainly through trainings and meeting. Records of training and meeting were available for verification. The training was done by management during MOU of agreement. Mentioned in the addendum - Standard Operating Procedure (SOP) – Sustainability Compliance of The Contractors Section 2 stated, "The contractor shall adhere to the UP's Company Policies, MSPO and RSPO requirements."</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
4.6.4.2	<p>The management shall provide evidence of agreed contracts with the contractor.</p> <p>- Major compliance -</p>	<p>All the engaged contractors such as transporters and labour supply were provided with agreed contracts. Verification of the contracts and records of payment showed that the implementation of the stipulated conditions of the contract was effective. Sighted sample of contact agreement:</p> <p><u>Jendarata Estate</u></p> <ol style="list-style-type: none"> Contractor: SXXXXX AXXXX NXXXXX, Type of work: Providing Lent Labour for General Field Work dated 01/01/2023. Contractor: PXXX EXXXX WXXXXX Sdn Bhd, Type of work: Replanting Field Work dated 01/01/2023. <p><u>Seri Pelangi Estate</u></p> <ol style="list-style-type: none"> Contractor: CXXXX LXXXX EXXXXX Sdn Bhd, Type of work: Replanting Work dated 01/01/2023. Contractor: LX WXXX XXXXX, Type of work: Backhoe Services dated 01/01/2023. 	Complied
4.6.4.3	<p>The management shall accept MSPO approved auditors to verify assessments through a physical inspection if required.</p> <p>- Minor compliance -</p>	<p>The requirement of accepting MSPO accredited auditors to audit against the contractors was mentioned in the Addendum - Standard Operating Procedure (SOP) – Sustainability Compliance of The Contractors Section 9 stated "The contractor will be subject to any audits including verification by the appointed third-party assurance body".</p>	Complied
4.6.4.4	<p>The management shall be responsible for the observance of the control points applicable to the tasks performed by the contractor, by checking and signing the assessment of the contractor for each task and season contracted.</p> <p>- Major compliance -</p>	<p>All works performed at the estates are checked and verified by the management before any payment is approved. The records of performance evaluation were made available for verification.</p>	Complied

4.7 Principle 7: Development of new planting

Criterion 4.7.1: High biodiversity value

Criterion / Indicator		Assessment Findings	Compliance
4.7.1.1	Oil palm shall not be planted on land with high biodiversity value unless it is carried out in compliance with the National and/or State Biodiversity Legislation. - Major compliance -	There is no development of new planting at both visited estates.	N/A
4.7.1.2	No conversion of Environmentally Sensitive Areas (ESAs) to oil palm as required under Peninsular Malaysia’s National Physical Plan (NPP) and the Sabah Forest Management Unit under the Sabah Forest Management License Agreement. For Sabah and Sarawak, new planting or replanting of an area 500ha or more requires an EIA. For areas below 500ha but above 100ha, a Proposal for Mitigation Measures (PMM) is required. - Major compliance -	There is no development of new planting at both visited estates.	N/A
Criterion 4.7.2: Peat Land			
4.7.2.1	New planting and replanting may be developed and implemented on peat land as per MPOB guidelines on peat land development or industry best practice. - Major compliance -	There is no development of new planting at both visited estates.	N/A
Criterion 4.7.3: Social and Environmental Impact Assessment (SEIA)			
4.7.3.1	A comprehensive and participatory social and environmental impact assessment shall be conducted prior to establishing new plantings or operations. - Major compliance -	There is no development of new planting at both visited estates.	N/A
4.7.3.2	SEIAs shall include previous land use or history and involve independent consultation as per national and state regulations, via participatory methodology which includes external stakeholders. - Major compliance -	There is no development of new planting at both visited estates.	N/A

Criterion / Indicator		Assessment Findings	Compliance
4.7.3.3	The results of the SEIA shall be incorporated into an appropriate management plan and operational procedures developed, implemented, monitored and reviewed. - Major compliance -	There is no development of new planting at both visited estates.	N/A
4.7.3.4	Where the development includes smallholder schemes of above 500ha in total or small estates, the impacts and implications of how each scheme or small estate is to be managed should be documented and a plan to manage the impacts developed, implemented, monitored and reviewed. - Minor compliance -	There is no development of new planting at both visited estates.	N/A
Criterion 4.7.4: Soil and topographic information			
4.7.4.1	Information on soil types shall be adequate to establish the long-term suitability of the land for oil palm cultivation. - Major compliance -	There is no development of new planting at both visited estates.	N/A
4.7.4.2	Topographic information shall be adequate to guide the planning of planting programmes, drainage and irrigation systems, roads and other infrastructure. - Major compliance -	There is no development of new planting at both visited estates.	N/A
Criterion 4.7.5: Planting on steep terrain, marginal and fragile soils			
4.7.5.1	Extensive planting on steep terrain, marginal and fragile soils shall be avoided unless permitted by local, state and national laws. - Major compliance -	There is no development of new planting at both visited estates.	N/A
4.7.5.2	Where planting on fragile and marginal soils is proposed, plans shall be developed and implemented to protect them and to minimize adverse impacts (e.g. hydrological) or significantly increased risks (e.g. fire risk) in areas outside the plantation.	There is no development of new planting at both visited estates.	N/A

Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -		
4.7.5.3	Marginal and fragile soils, including excessive gradients and peat soils, shall be identified prior to conversion. - Major compliance -	There is no development of new planting at both visited estates.	N/A
Criterion 4.7.6: Customary land			
4.7.6.1	No new plantings are established on recognised customary land without the owners' free, prior and informed consent, dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions. - Major compliance -	There is no development of new planting at both visited estates.	N/A
4.7.6.2	Where new plantings on recognised customary lands are acceptable, management plans and operations should maintain sacred sites. - Minor compliance -	There is no development of new planting at both visited estates.	N/A
4.7.6.3	Where recognized customary or legally owned lands have been taken-over, the documentary proof of the transfer of rights and of payment or provision of agreed compensation shall be made available. - Major compliance -	There is no development of new planting at both visited estates.	N/A
4.7.6.4	The owner of recognised customary land shall be compensated for any agreed land acquisitions and relinquishment of rights, subject to their free prior informed consent and negotiated agreement. - Major compliance -	There is no development of new planting at both visited estates.	N/A
4.7.6.5	Identification and assessment of legal and recognised customary rights shall be documented.	There is no development of new planting at both visited estates.	N/A

Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -		
4.7.6.6	A system for identifying people entitled to compensation and for calculating and distributing fair compensation shall be established and implemented. - Major compliance -	There is no development of new planting at both visited estates.	N/A
4.7.6.7	The process and outcome of any compensation claims shall be documented and made publicly available. - Major compliance -	There is no development of new planting at both visited estates.	N/A
4.7.6.8	Communities that have lost access and rights to land for plantation expansion should be given opportunities to benefit from the plantation development. - Minor compliance -	There is no development of new planting at both visited estates.	N/A

MS 2530-4:2013 Malaysian Sustainable Palm Oil (MSPO) Part 4: General principles for Palm Oil Mills

Criterion / Indicator		Assessment Findings	Compliance
4.1 Principle 1: Management commitment & responsibility			
Criterion 4.1.1 – Malaysian Sustainable Palm Oil (MSPO) Policy			
4.1.1.1	Policy for the implementation of MSPO shall be established. - Major compliance -	United Plantations Berhad has established a MSPO policy committing to implement on sustainability signed by Chief Executive Director, Dato’ Carl Bek-Nielsen, on 29/03/2018.	Complied
4.1.1.2	The policy shall also emphasize on the commitment to continual improvement with the objective of improving the milling operation. - Major compliance -	The established policy has emphasized on the commitment to continual improvement with the objective of improving the milling operation with adherence to key principles as following: <ul style="list-style-type: none"> • Management Commitment and Responsibility • Transparency • Compliance to Legal Requirements • Social Responsibility, Health, Safety and Employment Condition • Environment, Natural Resources, Biodiversity and Ecosystem • Services. • Best Practices • Development of New Plantings 	Complied
Criterion 4.1.2 – Internal Audit			
4.1.2.1	Internal audit shall be planned and conducted regularly to determine the strong and weak points and potential area for further improvement. - Major compliance -	Internal audit procedure has been established. Refer Internal Audit Procedure, dated 15/02/2019, revision 1.0 Annual audit schedule for 2023 was made available for review. Jendarata POM and its supply bases was scheduled to have the internal audit on March 2022. MSPO internal audit was carried out on 10/03/2023 from HRSS department. There is 2 non compliances raised during the	Complied

Criterion / Indicator		Assessment Findings	Compliance
		audit. Root cause analysis, correction and corrective action record was available for verification.	
4.1.2.2	The internal audit procedures and audit results shall be documented and evaluated, followed by the identification of strengths and root causes of nonconformities, in order to implement the necessary corrective action. - Major compliance -	Internal audit procedure has been established. Refer Internal Audit Procedure, dated 15/02/2019, revision 1.0 Annual audit schedule for 2023 was made available for review. Jendarata POM and its supply bases was scheduled to have the internal audit on March 2022. MSPO internal audit was carried out on 10/03/2023 from HRSS department. There is 2 non compliances raised during the audit. Root cause analysis, correction and corrective action record was available for verification.	Complied
4.1.2.3	Reports shall be made available to the management for their review. - Major compliance -	Internal audit report and verification report dated 10/03/2023 was made available to the management for review.	Complied
Criterion 4.1.3 – Management Review			
4.1.3.1	The management shall periodically review the continuous suitability, adequacy and effectiveness of the requirements for effective implementation of MSPO and decide on any changes, improvement and modification. - Major compliance -	Management review meeting has been conducted to review the continuous suitability, adequacy, and effectiveness of the requirements for effective implementation of MSPO and decide on any changes, improvement and modification. Refer Management Review Meeting dated 25/05/2023. The management review had included internal and external sustainable palm oil audit results review. The status of the correction and preventive actions are being discuss and reviewed. Among the agenda in the meeting were: <ol style="list-style-type: none"> 1. Applicable laws and regulations – Tracking of laws 2. Business Plan – Annual Budget 3. Environment Impacts Assessment (EIA) 4. Fossil energy used – Diesel use, Renewable energy – Biogas 5. Schedule waste management 6. Social Impacts Assessment (SIA) 	Complied

Criterion / Indicator		Assessment Findings	Compliance						
		7. Stakeholders' communication and consultation 8. Internal audits findings (MSPO, RSPO, SCCS) 9. External Audits (MSPO, RSPO, SCCS) 10. Customer feedback 11. Process performance and product conformity 12. Status of corrections and corrective actions 13. Follow up actions from previous management review 14. Changes that could affect the management system 15. Recommendation for improvement.							
Criterion 4.1.4 – Continual Improvement									
4.1.4.1	<p>The action plan for continual improvement shall be based on a consideration of the main social and environmental impact and opportunities for the company.</p> <p>- Major compliance -</p>	<p>The latest Continual Improvement Plan was adopted in the Continual Improvement Plan for 2023 for the mill. The improvement plans include workers welfare, waste management, occupational health & safety, and operations improvements. For example, several improvement projects have been initiated for the field operation and workers quarters.</p> <p>Among CIP verified were:</p> <ul style="list-style-type: none"> a) To reduce mill breakdown b) To reduce mill losses c) To enhance awareness on waste management d) To initiate frequent CSR program with any local communities e) To ensure safety in workplace before work commencement f) In addition, there are projects and management plan to enhance the work process and also social improvement to the employees among others as follows. <table border="1"> <thead> <tr> <th>Project</th> <th>Cost</th> <th>Schedule</th> </tr> </thead> <tbody> <tr> <td>Biogas Installation</td> <td>RM15M</td> <td>Mac 2023</td> </tr> </tbody> </table>	Project	Cost	Schedule	Biogas Installation	RM15M	Mac 2023	Complied
Project	Cost	Schedule							
Biogas Installation	RM15M	Mac 2023							

Criterion / Indicator		Assessment Findings			Compliance
		CPO direct pumping to Jendarata Refinery	-	Since	
		Tippler Installation Replacing Crane System	RM20M	May 2022	
		Walking path for employee	RM30K	Jan 2023	
		Centralised Dashboard Display System	RM6K	May 2022	
		Storage Tank Weighing Indicators/ Load Cell	RM160K	Mar 2022	
4.1.4.2	The company should establish a system to improve practices in line with new information and techniques; and for disseminating this information throughout the workforce. - Major compliance -	Any new technology and/or innovation equipment is subject to approval by Regional Offices and Headquarters. The new information is updated to employees through morning briefings, memo, meetings, station training. Whenever new technology or system are introduced, awareness briefing is provided to the employees at all levels prior to the implementation			Complied
4.2 Principle 2: Transparency					
Criterion 4.2.1 – Transparency of information and documents relevant to MSPO requirements					
4.2.1.1	The management shall communicate adequate information to other stakeholder on environmental, social and legal issues relevant to sustainable practices in the relevant languages and forms. - Major compliance -	The management is committed in communicating adequate information to the stakeholders. Among others through a briefing session with the stakeholders held on 18/05/2023 attended by 49 peoples. The following was made known to all present. a) Introduction and requirements of RSPO/MSPO b) Company Policies c) Procedures for complaints and grievances d) Question & Answer Sessions e) Records of attendance and minutes was sighted and verified.			Complied
4.2.1.2	The management documents shall be publicly available, except where this is prevented by commercial confidentiality or where disclosure of	The organization publishes information via various means among others as indicated below:			Complied

Criterion / Indicator		Assessment Findings	Compliance
	information would result in negative environmental or social outcomes. - Major compliance -	a) website www.unitedplantations.com b) Notice boards c) Annual report d) Brochure e) Approach to the management There was procedure for an external party to request information of the organization. There was limitation especially on confidentiality matters.	
Criterion 4.2.2 – Transparent method of communication and consultation			
4.2.2.1	Procedures shall be established for consultation and communication with the relevant stakeholders. - Major compliance -	Refer Standard Operating Procedure – Stakeholder Engagement Rev No. 0 dated 09/04/2021 for consultation and communication with the relevant stakeholders.	Complied
4.2.2.2	The management shall nominate management officials at the operating unit responsible for issues related to <i>indicator 1</i> . - Minor compliance -	The officer-in-charge for mill was Mr P. Rajasegaran (Director of Engineering) as per appointment letter dated 13/02/2019 who is responsible to commit and implement the sustainability concepts outline in MSPO P&Cs, MSPO SCCS, RSPO P&Cs, and RSPO SCCS.	Complied
4.2.2.3	A list of stakeholders, records of all consultation and communication and records of action taken in response to input from stakeholders shall be properly maintained. - Major compliance -	Stakeholder’s list for Jendarata POM has been prepared and updated on 13/03/2023 for the year of 2023. Types of internal and external stakeholders as below: 1. Government bodies 2. Non – Governmental Organization (NGO) 3. Service Providers / Contractors / Suppliers 4. Neighboring community / Plantation / Smallholders 5. Estate community / Estate representative Stakeholders’ meeting has been conducted on 18/05/2023 at Community Hall, Division 3, Jendarata Estate. Refer minutes of meeting Annual Stakeholders Dialogue Session.	Complied

Criterion / Indicator	Assessment Findings	Compliance	
Criterion 4.2.3 – Traceability			
<p>4.2.3.1</p>	<p>The management shall commit itself to implement and maintain the requirements for the traceability and shall establish a standard operation procedure for traceability.</p> <p>- Major compliance -</p>	<p>United Plantations Berhad has established United Plantations Berhad has established Standard Operating Procedures [MSPO Supply Chain Model: Segregation] [RSPO Supply Chain Module D – CPO Mills: Identity Preserved] Revision No.: 10, Dated 01/10/2022 and Standard Operating Procedures – Traceability, rev. no. 01, dated 15/02/2019.</p> <p>As per traceability SOP established, the estates send the FFB to the mill must provide information such as follows:</p> <p>Locomotive</p> <ul style="list-style-type: none"> a. Labelled on the cages <ul style="list-style-type: none"> i. Date of harvest ii. Gang number iii. Field number b. Delivery Order (DO) <ul style="list-style-type: none"> i. Cages number ii. DO number iii. Buyer/ recipient iv. Date v. Field number vi. RSPO and MSPO Certificate number and validity date <p>Lorry</p> <ul style="list-style-type: none"> a. Weighbridge ticket <ul style="list-style-type: none"> i. Weighbridge Despatch Ticket number ii. Buyer/ recipient iii. Date iv. Vehicle number 	<p>Complied</p>

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> v. Field number vi. Name of transporter company vii. Driver’s name and identity card number viii. Seal number ix. Volumes (tonnes) b. Delivery Order (DO) <ul style="list-style-type: none"> i. DO number ii. Date iii. Buyer/ recipient iv. Seal number v. Vehicle number vi. Driver’s name and identity card number vii. Volumes (tonnes) viii. RSPO and MSPO Certificate number and validity date 	
4.2.3.2	<p>The management shall conduct regular inspections on compliance with the established traceability system.</p> <p>- Major compliance -</p>	<p>As per United Plantations Berhad has established Standard Operating Procedures – Traceability, rev. no. 01, dated 15/02/2019 under section 15.3 Responsibility stated the HRSS Team will conduct verification on the traceability process and ensure the daily and monthly records is sufficient.</p> <p>The HRSS Team conducted verification on the traceability process during the annual internal audit. Reviewed the internal audit report conducted on 10/03/2023.</p>	Complied
4.2.3.3	<p>The management shall identified and assign suitable employees to implement and maintain traceability system.</p> <p>- Minor compliance -</p>	<p>The Director of Engineering, Downstream from Jendarata Engineering Department has been appointed as Officer-In-Charge of the implementation and monitoring of MSPO SCCS and traceability as per appointment letter dated 13/02/2019 signed by the Chief Executive Director.</p>	Complied

Criterion / Indicator	Assessment Findings	Compliance
<p>4.2.3.4 Records of storage, sales, delivery or transportation of crude palm oil and palm kernel shall be maintained.</p> <p>- Major compliance -</p>	<p>The mill maintains the records off CPO and PK dispatch Reviewed sample as follows:</p> <p>Palm Kernel</p> <div style="border: 1px solid black; padding: 5px;"> <ul style="list-style-type: none"> a) The name and address of the seller/buyer: United Fleet Palms (UFP) b) Product(s) identification including the supply chain models (segregation): Palm Kernel c) The quantity of the products delivered: 29,960 kg d) The loading or delivery date: 06/03/2023 e) Related transportation documentation with a unique identification number: UFP2303-12 f) MSPO certificate number: N/A g) MSPO certificate validity: N/A </div> <p>Crude Palm Oil</p> <div style="border: 1px solid black; padding: 5px;"> <ul style="list-style-type: none"> a) The name and address of the seller/buyer: Unitata Berhad b) Product(s) identification including the supply chain models (segregation): Crude Sustainable Palm Oil/IP in Bulk c) The quantity of the products delivered: 55,510 kg d) The loading or delivery date: 07/03/2023 e) Related transportation documentation with a unique identification number: UPKP202300005 f) MSPO certificate number: N/A g) MSPO certificate validity: N/A </div> <p>As of the date of assessment, no sales of MSPO certified products were sold by Jendarata POM except for purchase of MSPO certified FFB only.</p>	<p>Complied</p>
<p>4.3 Principle 3: Compliance to legal requirements</p>		
<p>Criterion 4.3.1 – Regulatory requirements</p>		

Criterion / Indicator	Assessment Findings	Compliance
<p>4.3.1.1 All operations shall be in compliance with applicable local, state, national and ratified international laws and regulations. - Major compliance -</p>	<p>Jendarata POM continued to comply with local, state, national and ratified international laws and regulations. Related permits and licenses were made available and valid as the time of assessment. Sampled of licenses and permit checked:</p> <ol style="list-style-type: none"> 1. MPOB Licence #508108704000 valid from 01/04/2023 to 31/03/2024. 2. SPAN Licence #LK/3/22/00646 valid from 15/06/2022 until 14/06/2025. 3. Overhead Crane #PMA22562 valid until 19/05/2024. 4. Steam Receiver #SL PMA 18365 valid until 19/05/2024. 5. Syarat-syarat Lesen #004233 valid from 01/07/2022 to 30/06/2023. 6. Permit to stored Sodium Hydroxide for Boiler Water Treatment #010885 valid until 31/12/2023. 7. Competence person 1st Grade Steam Cert. #041/2009 to NRIC 710919-XX-XXXX dated 25/01/2018. 8. Competence person Boiler #PJ11701905 to NRIC 750204-XX-XXXX dated 31/01/2019. 9. Competence person #CePSWaM/2020 to NRIC 770503-XX-XXXX dated 01/11/2018. 10. Competence person #CePPOME/00135 to NRIC 790125-XX-XXXX dated 28/08/2019. 	<p>Complied</p>
<p>4.3.1.2 The management shall list all relevant laws related to their operations in a legal requirements register. - Major compliance -</p>	<p>Jendarata POM continued to implement and maintain their established documented system for identifying, accessing, tracking updates and monitoring of compliance with the legal requirements that are applicable to the operation. Each office of the operating unit (mill and estate) has its own legal requirements register (LRR) and were being evaluated individually from time to time for compliance mainly through internal audit. Among the applicable legal laws registered are EQA, OSHA, Factory & Machinery Act,</p>	<p>Complied</p>

Criterion / Indicator		Assessment Findings	Compliance
		Employment Act, Workers' Minimum Standard of Housing and Amenities Act.	
4.3.1.3	The legal requirements register shall be updated as and when there are any new amendments or any new regulations coming into force. - Major compliance -	Jendarata POM has various mechanisms to ensure the legal requirements are complied with. In LRR format there is a column to report the status of compliance which was utilized to report the compliance status of all the applicable legal requirements. Other information available in the format was document/action plan needed, PIC and frequency of monitoring. For any new changes in law, the management has updated in in separate list of monitoring the changes in law. On top of that, there was a list of licenses which have the information about type of license, expiry date and validity period. Monitoring on changes of Law and Regulation has been conducted based on any new amendments or any new regulations coming into force. Refer document tracking changes in law dated 06/04/2023 "Tracking changes in Law" stated on update of Law of Malaysia Act 265 (Employment Act 1955).	Complied
4.3.1.4	The management should assign a person responsible to monitor compliance and to track update the changes in regulatory requirements. - Minor compliance -	The officer-in-charge for mill was Mr P. Rajasegaran (Director of Engineering) as per appointment letter dated 13/02/2019 who is responsible to commit and implement the sustainability concepts outline in MSPO P&Cs, MSPO SCCS, RSPO P&Cs, and RSPO SCCS.	Complied
Criterion 4.3.2 – Lands use rights			
4.3.2.1	The management shall ensure that their oil palm milling activities do not diminish the land use rights of other users. - Major compliance -	United Plantations Berhad have legal land titles of all estates within Jendarata Business Unit. There is no evidence that the oil palm cultivation activities diminish land use rights of other users. Documents showing legal ownership i.e., land title available as Jendarata POM (Jendarata Engineering Department) located within Jendarata Estate land area as per Land Title # HSD XXXXX; District: Hilir Perak; Sub-district: Mukim Hutan Melintang; Lot # PT XXXX; Area: 416.6 ha.	Complied

Criterion / Indicator		Assessment Findings	Compliance
4.3.2.2	The management shall provide documents showing legal ownership or lease, history of land tenure and the actual legal use of the land. - Major compliance -	Documents showing legal ownership i.e. land title provided by management as Jendarata POM (Jendarata Engineering Department) located within Jendarata Estate land area as per Land Title # HSD XXXXX; District: Hilir Perak; Sub-district: Mukim Hutan Melintang; Lot # PT XXXX; Area: 416.6 ha.	Complied
4.3.2.3	Legal parameter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable. - Major compliance -	Fencing parameters established around the mill building complex to separate the management boundary of estate and the mill. The housing and other recreational facilities are located within the same vicinity for ease of employees' management.	Complied
4.3.2.4	Where there are, or haven been disputes, documented proof of legal acquisition of land and fair compensation that have been or are being made to previous owners and occupants; shall made available and that these should have been accepted with free prior informed consent (FPIC). - Minor compliance -	There has been no land dispute lodged by any stakeholders in Jendarata POM since last audit. In case of any land dispute, the Standard Operating Procedure for Land Dispute Settlement as per Free Prior & Informed Consent (FPIC) is documented the process in handling land dispute settlement.	Complied
Criterion 4.3.3 – Customary rights			
4.3.3.1	Where lands are encumbered by customary rights, the company shall demonstrate that these rights are understood and are not being threatened or reduced. - Major compliance -	There is no customary land or negotiated agreements within the Jendarata POM land area. Interviewed with the local communities confirmed that no land encroachment. In case of any land issue, the Standard Operating Procedure for Land Dispute Settlement as per Free Prior & Informed Consent (FPIC) is documented the process in handling land dispute settlement.	N/A
4.3.3.2	Maps of an appropriate scale showing extent of recognized customary rights shall be made available. - Minor compliance -	There is no customary land or negotiated agreements within the Jendarata POM land area. Interviewed with the local communities confirmed that no land encroachment. In case of any land issue, the Standard Operating Procedure for Land Dispute Settlement as per Free Prior & Informed Consent (FPIC) is documented the process in handling land dispute settlement.	N/A

Criterion / Indicator		Assessment Findings	Compliance
4.3.3.3	Negotiation and FPIC shall be recorded and copies of the relevant agreements should be made available. - Major compliance -	There is no customary land or negotiated agreements within the Jendarata POM land area. Interviewed with the local communities confirmed that no land encroachment. In case of any land issue, the Standard Operating Procedure for Land Dispute Settlement as per Free Prior & Informed Consent (FPIC) is documented the process in handling land dispute settlement.	N/A
4.4 Principle 4: Social responsibility, health, safety and employment condition			
Criterion 4.4.1: Social Impact Assessment (SIA)			
4.4.1.1	Social impacts should be identified and plans should be implemented to mitigate the negative impacts and promote the positive ones. - Minor compliance -	<p>Social Impact Assessment has been documented in the Group Review on Social Impacts Assessments conducted on 09/07/2018. Refer Social and Environmental Impact Assessment (SEIA) for External Stakeholder dated 14/05/2023 and Internal Stakeholder 26/06/2023. Detailed reviews were conducted on each identified social aspect and impacts as following:</p> <ul style="list-style-type: none"> • Access and use rights (Mill located within estate) • Economics livelihood and working conditions • Subsistence activities/ amenities • Human rights • Cultural and religious values • Medical & health facilities • Education facilities • Work condition <p>Stakeholders' meeting has been conducted on 18/05/2023 at Community Hall, Division 3, Jendarata Estate. Refer minutes of meeting Annual Stakeholders Dialogue Session. The stakeholders dialogue session amongst all attended by neighboring smallholders, schoolteachers, local community representatives, vendors and authorities etc. Management plans are implemented to mitigate the</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		identified negative impacts and promote the positive ones including feedbacks from the stakeholder consultation meeting.	
Criterion 4.4.2: Complaints and grievances			
4.4.2.1	A system for dealing with complaints and grievances shall be established and documented. - Major compliance -	Grievances was handled based on Grievances Procedure as follows: 1. Grievance Redressal Procedure Internal Stakeholders 2. Grievance Redressal Procedure External Stakeholders Management unit has established internal policy title Whistleblower Policy dated 27/04/2023 which the objective to provide channel for stakeholders to raise concerns and reassurance that they will be protected from reprisal or victimization for whistleblowing.	Complied
4.4.2.2	The system shall be able to resolve dispute in an effective, timely and appropriate manner, which is accepted by all parties. - Major compliance -	Management unit implemented the company's documented Internal Grievance Redressal Procedure and External Grievance Redressal Procedure for grievance handling. Sample records as follow: 1. Date: 12/06/2023, Complaint: House No 15, request repair Sink Swan Tap. Issue has been response on 12/06/2023 and solved on 21/06/2023. 2. Date: 08/05/2023, Complaint: House No 2, request repair Sink pipe leaking. Issue has been response on 12/06/2023 and solved on 21/06/2023. 3. Date: 17/02/2023, Complaint: House No 7, request repair Bathroom. Issue has been response on 17/02/2023 and solved on 20/02/2023.	Complied
4.4.2.3	A complaint form should be made available at the premises, where employees and affected stakeholders can make complaints. - Minor compliance -	The established system was to resolve dispute in an effective, timely and appropriate manner, which was accepted by all parties. The time frame to provide feedback to the complainant/stakeholder is documented to be a maximum of 24 days for internal and 30 days for external complaint. Verified the Registry of Complaints book recording all the feedback and request from stakeholders,	Complied

Criterion / Indicator		Assessment Findings	Compliance
		together with its completion date. Nonetheless, ever since the last assessment, there were no complaints lodged other than for maintenance and house repairs made by workers.	
4.4.2.4	Employees and surrounding communities should be made aware of its existence and that complaints or suggestions may be made at any time. - Minor compliance -	In order to ensure that the procedure is understood aware by employees and surrounding communities, the management has taken initiative to establish handbook which explain the complaint procedure in 6 different languages. It has been confirmed that handbook has been given to all workers.	Complied
4.4.2.5	Complaints and solutions within the past 24 months shall be documented and be made available to affected stakeholders upon request. - Major compliance -	Records of any complaint has been maintained in the form title "stakeholders' logbook" which request has been received through verbal, email, meetings and others. Complaints and solutions within the past 24 months were available for verification.	Complied
Criterion 4.4.3: Commitment to contribute to local sustainable development			
4.4.3.1	Palm oil miller should contribute to local development in consultation with the local communities. Where the mill is an integral part of plantation, such contribution to local community development may be regarded as a joint effort by the mill and the plantation. - Minor compliance -	Contributions made in 2022 recorded in Sustainability Report 2022. Refer https://unitedplantations.com/wp-content/uploads/2023/02/UP_Annual_Report_2022.pdf	Complied
Criterion 4.4.4: Employees safety and health			
4.4.4.1	An occupational safety and health policy and plan which is in line with Occupational Safety and Health Act 1994 and Factories and Machinery Act 1967 (Act 139) shall be documented, effectively communicated and implemented. - Major compliance -	United Plantations Berhad has established Occupational Safety and Health Policy signed by the Chief Executive Director dated 08/03/2021. In the policy stated the company commitment to secure the health and safety of all employees at work and in operation activities, the company strive to maintain safe and healthy working environment of the employees, contractors, suppliers, customers and the public. The Policy was available in Bahasa Malaysia and English. The policy was displayed at strategic places in the mill. The policy was	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>communicated to the workers during morning briefing. Reviewed the latest briefing Policy Briefing dated 30/03/2023. For stakeholders, the policy was communicated during stakeholders' consultation meeting. Reviewed the minutes meeting and presentation materials for meeting conducted on 18/05/2023.</p> <p>The mill has established Safety and Health Plan and reviewed on annually basis. reviewed the implementation of the management plan FY 2022 and 2023 as follows:</p> <ol style="list-style-type: none"> 1. Latest Baseline Inspection Examination and Testing of LEV System was conducted on 07/06/2023 by Hygiene Tech with DOSH reg. no. HQ/18/JHII/00/00014. Refer report ref. no. HQ/18/JHII/00/00014 – 2023/021. The results were complied with ACGIH and USECHH Regulations 2000. 2. The mill conducted LEV Inspection on monthly basis by Mill Chargeman. reviewed the inspection records dated 21/06/2023, 10/05/2023 and 05/04/2023. 3. Latest audiometric test was conducted on 18/05/2023 by OHD with DOSH reg. no. HQ/18/DOC/00/00283. 95 workers were sent for test, and all found with normal audiometry results. 4. Annual Hearing Conservation Training was conducted after received the report for audiometric test. Reviewed the training records dated 12/06/2023. 5. Medical surveillance was conducted for workers exposed to chromium, Hexane and Petrol/Diesel. Latest medical surveillance was conducted on 08/05/2023 by OHD with DOSH reg. no. HQ/19/DOC/00/00440. 9 workers were sent for surveillance, and all were found fit to work. The medical surveillance results have been communicated to the workers on 28/06/2023 and acknowledge by the workers. 	
4.4.4.2	The occupational safety and health plan should cover the following:	a) United Plantations Berhad has established Occupational Safety and Health Policy signed by the Chief Executive Director dated	Complied

Criterion / Indicator	Assessment Findings	Compliance
<ul style="list-style-type: none"> a) A safety and health policy, which is communicated and implemented. b) The risk of all operations shall be assessed and documented. c) An awareness and training programme which includes the following requirements for employees exposed to chemicals used at the palm oil mill: <ul style="list-style-type: none"> i. All employees involved are adequately trained on safe working practices; ii. All precautions attached to products should be properly observed and applied; d) The management shall provide the appropriate PPE at the place of work to cover all potentially hazardous operations as identified in the risk assessment and control such as Hazard Identification, Risk Assessment and Risk Control (HIRARC). e) The management shall establish Standard Operating Procedure for handling of chemicals to ensure proper and safe handling and storage in accordance to Occupational Safety Health (Classification Packaging and Labeling) Regulation 1997 Occupational Safety Health (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000. f) The management shall appoint responsible person(s) for workers' safety and health. The appointed person(s) of trust shall have knowledge and access to latest national regulations and collective agreements. g) The management shall conduct regular two-way communication with their employees where issues that affect their business such as those related to employees' safety, health and welfare are discussed openly. Records from such meeting shall be kept and the concerns of employees and any remedial actions taken shall be recorded. 	<p>08/03/2021. The Policy was available in Bahasa Malaysia and English. The policy was displayed at strategic places in the mill. The policy was communicated to the workers during morning briefing. Reviewed the latest briefing Policy Briefing dated 30/03/2023. For stakeholders, the policy was communicated during stakeholders' consultation meeting. Reviewed the minutes meeting and presentation materials for meeting conducted on 18/05/2023.</p> <p>b) The operating units sampled has conducted assessment for risk on all the operations. Reviewed the risk assessment as follows: Latest CHRA was conducted on 29/05/2023 by assessor with DOSH reg. no. HQ/13/ASS/00/316. Reviewed the Purchase Order no. JS 132301055 dated 12/05/2023. The report is still in progress.</p> <p>Latest Initial Noise Risk Assessment was conducted on 17 & 19/04/2023 by assessor with DOSH reg. no. HQ/22/PEB/00/00070. Refer report no. HQ/22/PEB/00/00070 2023/014. The new Initial Noise Risk Assessment was conducted due to changes in mill production line.</p> <p>Latest HIRARC review was conducted for all operations on 02/01/2023.</p> <p>c) The mill has established training plan for chemical handlers and documented in Sustainability & OSH Training Program 2023. The training program was established based on training need analysis conducted. Reviewed the latest Chemical Handling and Chemical and Oil Spillage training dated 18/05/2023.</p> <p>d) The mill issued PPE to the workers base on Safety Work Procedure and risk assessment recommendation such as CHRA, NRA and HIRARC. Reviewed the sampled of PPE issuance record for workers in station Laboratory, Workshop and boiler with employment ID no. as follows:</p>	

Criterion / Indicator	Assessment Findings	Compliance									
<p>h) Accident and emergency procedures shall exist and instructions shall be clearly understood by all employees.</p> <p>i) Employees trained in First Aid shall be present at all mill operations. First Aid equipment should be available at each worksite.</p> <p>j) Records shall be kept of all accidents and be reviewed periodically at quarterly intervals.</p> <p>- Major compliance -</p>	<table border="1" data-bbox="1167 352 1910 448"> <tr> <td>Laboratory</td> <td>Boiler</td> <td>Workshop</td> </tr> <tr> <td>1. 30545</td> <td>1. 30577</td> <td>1. 20004</td> </tr> <tr> <td>2. 30594</td> <td>2. 30487</td> <td>2. 10028</td> </tr> </table> <p>e) The mill has established Standard Operating Procedure for Chemical Handling documented in Safety Operating Procedure Laboratory. Refer doc. no. 2023/SOPJED013 dated 02/01/2023.</p> <p>f) As per United Plantations Berhad OSH Manual in Chapter III Establishment of OSH Committee, under section 5.0 Membership of Safety Committee stated as follows: 5.1 The Manager shall be the Chairman of OSHC The Chairman may appoint any person to act as the secretary of the OSHC The United Plantations Berhad has appointed The Senior Resident Engineer as Chairman of Safety Committee as per appointment letter dated 08/02/2021 signed by The Director of Engineering, Downstream. The Senior Resident Engineer has appointed the OSH Committee for period of May 2022 – May 2024 consist of secretary, employer and employee representative as per appointment letter dated 09/05/2022.</p> <p>g) As per United Plantations Berhad OSH Manual in Chapter III Establishment of OSH Committee, under section 7.0 Meeting stated as follows: 7.1 The OSHC shall meet at trimester and further meetings shall be held as the OSHC deem necessary. The OSH Committee conducted meeting once every 3 months as per requirement and SOP established. Among the agenda discussed during the meeting such as Review of OSH Policy, Review of HIRARC and SOP, Review of CHRA, Annual Medical Surveillance, Safety Performance, Personal Protective Equipment, Training, Safety Barrier, Emergency Response</p>	Laboratory	Boiler	Workshop	1. 30545	1. 30577	1. 20004	2. 30594	2. 30487	2. 10028	
Laboratory	Boiler	Workshop									
1. 30545	1. 30577	1. 20004									
2. 30594	2. 30487	2. 10028									

Criterion / Indicator	Assessment Findings	Compliance
	<p>Plans, Visit to Work Site on Safe Working Environment and OSHA Issues and Other New Issues. Reviewed the minutes meeting conducted on 20/06/2023, 29/03/2023, 27/12/2022 and 19/09/2023.</p> <p>h) The mill has established flowcharts for accident and emergency in the mill. The flowcharts cover emergency on Fire Emergency, Chemical Spillage Emergency, Flood Emergency, Wild Animal Encounter/ Attack Emergency and Accident/ Incident Management. The mill has established Emergency Response Team lead by the Senior Resident Engineer as Commanding Officer In charge. The Emergency Flowchart was displayed at the strategic places in the mill. The mill continuously conducted emergency training for the workers and emergency response team. Reviewed the training records as per criteria 4.4.6.1. The mill has established the Emergency Evacuation Map. In the map information includes the location of fire extinguisher, Sand Bucket, fire hydrant, fire hose, sand bucket, emergency eyewash, emergency siren, first aid box and exit point.</p> <p>i) The mill has provided 6 first aid kit and placed at designated strategic places such as Weighbridge, Boiler, Store, Biogas Plant, Factory Office and Laboratory. Maps on location of the First Aid Box has been established in the Emergency Evacuation Plan map. The first aid monitoring and replenish first aid kit item was conducted on monthly basis or when necessary. Reviewed the records of monitoring in First Aid Box Replenish Item List form for the month of January – June 2023. The mill continuously conducted training for appointed first aider. The training was conducted by the Medical Assistant. Reviewed the training records as per criteria 4.4.6.1.</p> <p>j) The mill recorded the accident occur in the Safety and Health Performance (%) – Details of Accident Statistic and submitted to the Human Resource, Sustainability and Safety Department on monthly basis. Reviewed the report for the month January</p>	

Criterion / Indicator		Assessment Findings	Compliance				
		<p>– June 2023. As to-date, no accident occurs in the mill. Records of all accidents are kept includes accident investigation reports, JKPP 6 and 9 notifications to DOSH and SOCSO Claim. Accident incidences are reviewed during the OHS Committee meetings. Records on Lost Time Accident (LTA) metrics was maintained. Accident records are found to be updated. JKPP 8 form were submitted to DOE through MyKKP systems. Sighted the samples of accident statistic FY 2022 as follows:</p> <table border="1"> <tr> <td>Accident Cases</td> <td>LTA</td> </tr> <tr> <td>1</td> <td>2</td> </tr> </table>	Accident Cases	LTA	1	2	
Accident Cases	LTA						
1	2						
Criterion 4.4.5: Employment conditions							
4.4.5.1	<p>The management shall establish a policy on good social practice regarding human rights in respect of industrial harmony. The policy shall be signed by the top management and communicated to the employees.</p> <p>- Major compliance -</p>	<p>Management Unit has established internal policy for human right Refer Human Right Policy dated 09/03/2020 and signed by Chief Executive Director. Stated in the policy that, the management of Management unit committed to adhere to the fundamental elements of International Labour Organization. The management also commit that all employees, contractors, suppliers, trading partner and others adhered with the policy. Communication of the policy has been done through handbook title "Employee and stakeholder handbook" which has been established in 8 different languages. Verified a sample of latest policy briefing conducted as by management of Jendarata POM dated on 30/03/2023.</p>	Complied				
4.4.5.2	<p>The management shall not engage in or support discriminatory practices and shall provide equal opportunity and treatment regardless of race, colour, sex, religion, political opinion, nationality, social origin or any other distinguishing characteristics.</p> <p>- Major compliance -</p>	<p>Non-discrimination policy has been established and documented in the document title Gender Policy dated 24/04/2015. Stated in the policy that the management is committed to maintain a workplace free from harassment on any kind of harassment base on employee`s race, color, religion, gender, national origin and sexual orientations. Communication of the policy has been done through handbook title "Employee and stakeholder handbook" which has been established in 8 different languages.</p>	Complied				

Criterion / Indicator		Assessment Findings	Compliance
4.4.5.3	<p>Management shall ensure that employees’ pay and conditions meet legal or industry minimum standards as per Collective Agreements. The living wage should be sufficient to meet basic needs and provide some discretionary income based on minimum wage.</p> <p>- Major compliance -</p>	<p>Employees’ pay and conditions are based on MAPA/NUPW Agreement on the MAPA/NUPW Palm Oil Mill Employees Agreement 2019 and MAPA/NUPW Field and Other General Employees and Fringe Benefits Agreement 2019. It also stated in the work agreement of details of rate for each works which meet the Minimum Wages Order 2022 requirements. Sample of workers contact agreement and payslip verified as below:</p> <ol style="list-style-type: none"> 1. Employee ID: 30546 2. Employee ID: 10019 3. Employee ID: 30604 4. Employee ID: 30599 5. Employee ID: 30601 6. Employee ID: 30606 7. Employee ID: 30475 8. Employee ID: 30221 	Complied
4.4.5.4	<p>Management should ensure employees of contractors are paid based on legal or industry minimum standards according to the employment contract agreed between the contractor and his employee.</p> <p>- Minor compliance -</p>	<p>No direct or fulltime contractors’ workers work in the mill except for few contractors engaged by the mill to deliver mechanical and civil works on occasional basis. Notwithstanding, the mill is ensuring their workers were paid in accordance with the industry minimum standards by obtaining pay slips including the evidence of SOCSO employer’s contribution. Based on samples of pay slips, the employees of the contractors were found to be paid accordingly. Sample as per 4.4.5.3.</p>	Complied
4.4.5.5	<p>The management shall establish records that provide an accurate overview of all employees (including seasonal workers and subcontracted workers on the premises). The records should contain full names, gender, date of birth, date of entry, a job description, wage and the period of employment.</p> <p>- Major compliance -</p>	<p>Management unit established the employee master list where workers information including date of birth, date joined, gender, type of works and others available in details. Sample as per 4.4.5.3.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
4.4.5.6	All employees shall be provided with fair contracts that have been signed by both employee and employer. A copy of employment contract shall be made available for each and every employee indicated in the employment records. - Major compliance -	Based on work agreements verified for sample workers in indicator 4.4.5.3 above and interview conducted on-site with them, it was confirmed that fair contracts are provided to all workers and signed by both the workers themselves and the mill management.	Complied
4.4.5.7	The management shall establish a time recording system that makes working hours and overtime transparent for both the employees and employers. - Major compliance -	There is face recognition system for Jendarata POM to records the accurate working hours and overtime and recorded in Jendarata TMS Master Report. The terms of employment are as per MAPA/NUPW.	Complied
4.4.5.8	The working hours and breaks of the individual worker indicated in the time records shall comply with legal regulations and collective agreements. Overtime shall be mutually agreed upon and shall meet the legal requirements applicable. - Major compliance -	There is face recognition system for Jendarata POM to records the accurate working hours and overtime and recorded in Jendarata TMS Master Report. Overtime assigned was based on mutual agreement between the employee and employer. In case the worker is on leave or absent, it is recorded in the same system.	Complied
4.4.5.9	Wages and overtime payment documented on the pay slips shall be in line with legal regulations and collective agreements. - Major compliance -	Based on pay slips verified for sample workers in indicator 4.4.5.3 above and interview conducted on-site with them, it was confirmed that the wages and overtime payment documented on the pay slips are in line with legal regulations and collective agreements.	Complied
4.4.5.10	Other forms of social benefits should be offered by the employer to employees, their families or community such as incentives for good work performance, bonus payment, support of professional development, medical care provisions and improvement of social surroundings. - Minor compliance -	The employees are offered with incentives on output, provided training, access to medical care and other benefits such as free housing, free water supply and electricity supply or reasonable subsidy for water bill and electricity bill given to each worker. Also offered are free education facilities, free childcare and medical services to foreign workers and dependents of local workers.	Complied
4.4.5.11	In cases where on-site living quarters are provided, these quarters shall be habitable and have basic amenities and facilities. - Major compliance -	The basic amenities and facilities at the quarters provided by the company to its workers includes electricity, water and domestic waste disposal. Electricity and water are supplied by the government and subsidized by the employer. During the housing visit, it was observed that the housing is in good conditions. For	Complied

Criterion / Indicator		Assessment Findings	Compliance
		local workers with family, each will be given a house while for foreign workers for single workers, it will be given shared house of 6 persons with 3 bedrooms per house. Line-site inspection record which was updated weekly was available for verification as per sample records of quarters inspection as per Jendarata POM Weekly Inspection of Workers of Staff Quarters, Shophouses & Office/Mill Complex latest on 03/07/2023 by Medical Assistant and Visiting Medical Officer (VMO), Dr. Shriram Appalasamy of Klinik Lagenda, Hutan Melintang; DOSH OHD Reg. # HQ/19/DOC/00/00440.	
4.4.5.12	The management shall establish a policy to prevent all forms of sexual harassment and violence at the workplace. - Major compliance -	Management unit has established Gender Policy dated 24/04/2015 signed by Chief Executive Director where they committed to the protection and advancement of human rights including prohibiting violence and sexual harassment among all employees. Explanation of the policy was conducted by management to internal stakeholders among workers latest on 30/03/2023.	Complied
4.4.5.13	The management shall respect the right of all employees to form and join trade union and allow workers' own representative(s) to facilitate collective bargain in accordance with applicable laws and regulations. Employees shall be given freedom to join trade unions relevant to the industry or organize themselves for collective bargaining. Employees shall have the right to organize and negotiate their work conditions. Employees exercising this right should not be discriminated against or suffer repercussions. - Major compliance -	Management unit has established Human Rights Policy dated 09/03/2020 signed by Chief Executive Director where they committed to the protection and advancement of human rights including prohibiting child labour. Explanation of the policy was conducted by mill management to workers latest on 30/03/2023.	Complied
4.4.5.14	Children and young persons shall not be employed or exploited. The minimum age shall comply with local, state and national legislation. - Major compliance -	Management unit has established Human Rights Policy dated 09/03/2020 signed by Chief Executive Director where they committed to the protection and advancement of human rights including prohibiting child labour. Explanation of the policy was conducted by management to internal stakeholders among workers latest on 30/03/2023. All operating units within Jendarata Business Units implemented the company's established Standard Operating	Complied

Criterion / Indicator		Assessment Findings	Compliance
		Procedures – Recruitment of Guest Workers that selection will be based on age and as per the company’s policy, the minimum age of employment is 18 years old. For local workers, the company will keep a copy of identification card to verify the age of worker.	
Criterion 4.4.6: Training and competency			
4.4.6.1	All employees and contractors shall be appropriately trained. A training programme shall include regular assessment of training needs and documentation, including records of training. - Major compliance -	The mill maintained the training records conducted. The records include attendance list, material, pictures and evaluation. Reviewed the sampled training records as follows: <ol style="list-style-type: none"> 1. Safe usage of Personal Protective Equipment (PPE) training dated 30/03/2023 2. Basic understanding of Safety Data Sheet training dated 21/03/2023 3. Fire drill training dated 01/03/2023 4. Company Policy training dated 30/03/2023 5. Supply Chain training dated 24/05/2023 6. Fire drill for Emergency Response Team training dated 15/03/2023 7. First Aid training dated 07/04/2023 8. Hearing Conservation Program training dated 12/06/2023 9. Chemical Handling and Chemical and Oil spillage training dated 18/05/2023 10. PPE by Ansonex training dated 22/06/2023 11. HIRARC refresher training dated 01/04/2023 12. AESP training dated 02 & 03/05/2023 	Complied
4.4.6.2	Training needs of individual employees shall be identified prior to the planning and implementation of the training programmes in order to provide the specific skill and competency required to all employees based on their job description.	The mill conducted training need analysis for all employee and management. The analysis was conducted based on the job designation and training required by the job type. Reviewed the	Complied

Criterion / Indicator		Assessment Findings	Compliance		
	- Major compliance -	training need analysis documented in the OSHA/ Sustainability Training Need Analysis for Mill Operations FY 2023.			
4.4.6.3	A continuous training programme shall be planned and implemented to ensure that all employees are well trained in their job function and responsibility in accordance to the documented training procedure. - Minor compliance -	The mill has established Sustainability & OSH Training Program 2023 and OSH @ Yearly Planner for 2023. The training program covers Policy, operation, OSH and Sustainability training. Reviewed the training plan FY 2023. The program involves the executive, staff/ supervisor, and workers. The identified training was programmed throughout the year.	Complied		
4.5 Principle 5: Environment, natural resources, biodiversity and ecosystem services					
Criterion 4.5.1: Environmental Management Plan					
4.5.1.1	An environmental policy and management plan shall be in line with the relevant country and state environmental laws shall be established, effectively communicated and implemented. - Major compliance -	The management of (United Plantations Berhad) has established an Environment and Biodiversity Policy dated 08 Mac 2021. The policy was endorsed by (Dato Carl Bek-Nielsen Chief Executive Director) and implemented. The policy was displayed prominently on notice boards in English, Bahasa Malaysia and others various languages for the entire employees from other countries to understand and comply. Therein among others has stated that the Company is committed to protecting the environment and conserving biodiversity through minimizing environmental harms; a) Protecting and enhancing biodiversity and the ecosystem b) No deforestation and no new development on peat soil c) Enhancing resilience against climate change impact d) Adopting responsible consumption and production. This policy is prominently displayed in the office along with other Company's Policies. It is communicated to the employees via training and weekly briefing session among others as follows: <table border="1" style="width: 100%; margin-top: 10px;"> <tr> <td style="width: 70%;">Subject</td> <td style="width: 30%;">Date</td> </tr> </table>	Subject	Date	Complied
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4.5.1.2	<p>The environmental management plan shall cover the following:</p> <ul style="list-style-type: none"> a) An environmental policy and objectives; b) The aspects and impacts analysis of all operations <p>- Major compliance -</p>	<p>The mill has established environmental management plan 2023 based on aspect and impacts analysis conducted.</p> <p>The environmental management plan was established based on Environmental Aspect Impact Identification and Environmental Impact Evaluation conducted and documented in Pollution Prevention Plan 2023.</p> <p>The Environmental Policy has been established as described in 4.5.1.1 above. The objectives of the environmental management plan among others include the following:</p> <ul style="list-style-type: none"> a) Implement and comply all prevailing statutory environmental laws b) Plantation development emphasizing zero burning practices. c) Compliance of DOE - to minimize pollution of land/water/air. d) Identification of HCV and preserving riparian zones. <p>The environmental aspects and impact evaluation covers the following areas/ activities among others:</p> <ul style="list-style-type: none"> a) Boiler operation/ power generation 	Complied																					

Criterion / Indicator		Assessment Findings	Compliance																
		b) Crude palm oil storage leakage & spillage c) Effluent pond ruptured d) All work stations e) Process operations and workshop activities. f) Biogas Plant g) Construction Of Housing/ Other related Facilities Based on the samples taken, all environmental management plan related to the process were found to be confirmed accordingly.																	
4.5.1.3	An environmental improvement plan to mitigate the negative impacts and to promote the positive ones, shall be developed, implemented and monitored. - Major compliance -	The developed environmental improvement plan to mitigate the negative impacts and to promote the positive ones were effectively implemented and monitored. Environmental Improvement Plan dated 03/01/2023 having details of mitigation of the negative impacts. They are summarized and among others as shown below: <table border="1" style="margin-left: 20px;"> <thead> <tr> <th>Activities</th> <th>Impact</th> <th>Management Plan</th> </tr> </thead> <tbody> <tr> <td>Water management</td> <td>Protection of catchment quality and outlet</td> <td>Monthly water analysis</td> </tr> <tr> <td rowspan="2">Air Emission</td> <td>To reduce emission pollution</td> <td>CEMS - Daily monitoring</td> </tr> <tr> <td>To promote HCV awareness</td> <td>Briefing - Educate employees on ruling and protection</td> </tr> <tr> <td rowspan="2">Pollution prevention</td> <td>To comply with DOE Jadual Pematuhan</td> <td>To maintain oil trap to prevent spillage and proper spill kit</td> </tr> <tr> <td>To ensure no open burning</td> <td>To display signage Scheduled housing inspection</td> </tr> </tbody> </table>	Activities	Impact	Management Plan	Water management	Protection of catchment quality and outlet	Monthly water analysis	Air Emission	To reduce emission pollution	CEMS - Daily monitoring	To promote HCV awareness	Briefing - Educate employees on ruling and protection	Pollution prevention	To comply with DOE Jadual Pematuhan	To maintain oil trap to prevent spillage and proper spill kit	To ensure no open burning	To display signage Scheduled housing inspection	Complied
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		Based on the samples taken, all environmental management plan related to the process were found to be mitigate the negative impacts in the mill.																															
4.5.1.4	A programme to promote the positive impacts should be included in the continual improvement plan. - Minor compliance -	<p>A programme to promote the positive impact has been included in the continual improvement plan. Status, Budget and person in charge were included in the plan for monitoring the progress.</p> <p>Status, Budget and person in charge were included in the plan for monitoring the progress. Among the programme were.</p> <table border="1"> <thead> <tr> <th></th> <th>Project</th> <th>Cost</th> <th>Schedule</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Biogas Installation</td> <td>RM15M</td> <td>Mac 2023</td> </tr> <tr> <td>2</td> <td>CPO direct pumping to Unitata Refinery</td> <td>-</td> <td>Since</td> </tr> <tr> <td>3</td> <td>Tippler Installation Replacing Crane System</td> <td>RM20M</td> <td>May 2022</td> </tr> <tr> <td>4</td> <td>Roofed walking path for employee</td> <td>RM30K</td> <td>Jan 2023</td> </tr> <tr> <td>5</td> <td>Centralised Dashboard Display System</td> <td>RM6K</td> <td>May 2022</td> </tr> <tr> <td>6</td> <td>Storage Tank Weighing Indicators/ Load Cell</td> <td>RM160K</td> <td>Mac 2022</td> </tr> </tbody> </table> <p>This is available as elaborated in indicator 4.5.1.3 above. Improvement planned for both short and long terms are detailed along with the identified issues.</p>				Project	Cost	Schedule	1	Biogas Installation	RM15M	Mac 2023	2	CPO direct pumping to Unitata Refinery	-	Since	3	Tippler Installation Replacing Crane System	RM20M	May 2022	4	Roofed walking path for employee	RM30K	Jan 2023	5	Centralised Dashboard Display System	RM6K	May 2022	6	Storage Tank Weighing Indicators/ Load Cell	RM160K	Mac 2022	Complied
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4.5.1.5	An awareness and training programme shall be established and implemented to ensure that employees understand the policy, objectives and management plans and are working towards achieving objectives. - Major compliance -	<p>The mill continuously provide training to the workers to create awareness regarding the environmental policy and management plan established.</p> <p>The management has established the training plan specifically for the environment. Training plans include the following:</p>			Complied																												

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4.5.1.6	<p>The management shall organize regular meetings with workers where concerns of workers about the environmental quality are discussed.</p> <p>- Major compliance -</p>	<p>The forum used in discussing environmental issues are;</p> <p>a) EPMC - Environmental Performance Monitoring Committee held annually recent being 20/06/2023. Among others the agenda discussed as follows:</p> <ul style="list-style-type: none"> i. Kawalan Pencemaran Udara CEMS ii. SW Management iii. Mill Waste Management iv. Effluent Performance v. Biogas Operations vi. Training <p>b) Stakeholders meeting (18/05/2023 - 49 participants)</p>				Complied																																																																	

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Criterion 4.5.2: Efficiency of energy use and use of renewable energy																																										
<p>4.5.2.1</p>	<p>Consumption of non-renewable energy shall be optimized and closely monitored by establishing baseline values and trends shall be observed within appropriate timeframe. There should be a plan to assess the usage of non-renewable energy including fossil fuel, electricity in the operations over the base period</p> <p>- Major compliance -</p>	<p>A plan for improving the efficiency of the use of fossil fuels is in place and has been incorporated into the Environmental Aspect and Impact activities report for 2023. The document was reviewed/updated on Jan 2023. The Environment Management Plan for efficiency of fossil fuel usage among others are detailed below:</p> <table border="1" data-bbox="1126 632 1906 1153"> <thead> <tr> <th></th> <th>Action</th> <th>Document</th> <th>PIC</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Closely monitoring of vehicle usage as well on repair and maintenance</td> <td>Vehicle maintenance record</td> <td>Tractor workshop fitter</td> </tr> <tr> <td>2</td> <td>Upgrading of mill process from old O/H crane system to renew FFB &SFB tippler system together with the undertow system has totally eliminated on the usage of tractor in the process line. This has gradually reduced the diesel consumption</td> <td>New processing line</td> <td>Process supervisor</td> </tr> <tr> <td>3</td> <td>Removing the no of aging motorbike from service has gradually reduce the petrol consumption</td> <td>Vehicle maintenance record</td> <td>Tractor workshop fitter</td> </tr> </tbody> </table> <p>The utilization of fossil fuel in 2022 - total 60057L. The baseline 0.30 is being monitored with records shown below:</p> <table border="1" data-bbox="1126 1275 1906 1409"> <thead> <tr> <th></th> <th>Year</th> <th>Diesel/FFB</th> <th></th> <th>Year</th> <th>Diesel/FFB</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>2018</td> <td>0.3</td> <td>4</td> <td>2021</td> <td>0.16</td> </tr> <tr> <td>2</td> <td>2019</td> <td>0.51</td> <td>5</td> <td>2022</td> <td>0.20</td> </tr> <tr> <td>3</td> <td>2020</td> <td>0.16</td> <td>6</td> <td>2023</td> <td>0.30</td> </tr> </tbody> </table>		Action	Document	PIC	1	Closely monitoring of vehicle usage as well on repair and maintenance	Vehicle maintenance record	Tractor workshop fitter	2	Upgrading of mill process from old O/H crane system to renew FFB &SFB tippler system together with the undertow system has totally eliminated on the usage of tractor in the process line. This has gradually reduced the diesel consumption	New processing line	Process supervisor	3	Removing the no of aging motorbike from service has gradually reduce the petrol consumption	Vehicle maintenance record	Tractor workshop fitter		Year	Diesel/FFB		Year	Diesel/FFB	1	2018	0.3	4	2021	0.16	2	2019	0.51	5	2022	0.20	3	2020	0.16	6	2023	0.30
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		<p>A monthly record on energy consumption for both renewable and non-renewable sources were also maintained and documented. It is monitored to optimize use of renewable energy. The data is compiled for comparison and control for future improvement with aim of gradual reduction particularly diesel.</p> <p>The electricity energy monitoring based on FFB processed tabulated as shown below:</p> <table border="1"> <thead> <tr> <th></th> <th>Energy Monitoring</th> <th>2020</th> <th>2021</th> <th>2022</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Turbine (KwH)</td> <td>5517605</td> <td>5422587</td> <td>5762741</td> </tr> <tr> <td>2</td> <td>FFB processed /mt</td> <td>136434</td> <td>147625</td> <td>163120</td> </tr> <tr> <td>3</td> <td>Kwh / mt FFB</td> <td>40.44</td> <td>36.73</td> <td>35.33</td> </tr> </tbody> </table> <p>Variation of ratio in the analysis were explained and justified. Under the energy management plan 2023 the mill aimed for reduction plan among others:</p> <ul style="list-style-type: none"> i. Educate workers on fuel saving practice ii. Avoid leakages during vehicles maintenance <p>Documented information:</p> <ul style="list-style-type: none"> a) Records of non-renewable energy consumed (diesel, electric) b) Environment Management Plan c) Utilization of fossil fuel d) Energy management plan e) Electricity usage records 		Energy Monitoring	2020	2021	2022	1	Turbine (KwH)	5517605	5422587	5762741	2	FFB processed /mt	136434	147625	163120	3	Kwh / mt FFB	40.44	36.73	35.33	
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4.5.2.2	<p>The oil palm premises shall estimate the direct usage of non-renewable energy for their operations, including fossil fuel, and electricity to determine energy efficiency of their operations. This shall include fuel use by contractors, including all transport and machinery operations.</p> <p>- Major compliance -</p>	<p>The estimate for the direct usage of non-renewable energy for their operations, including fossil fuel, and electricity to determine energy efficiency of their operations inclusive of fuel use by contractors, including all transport and machinery operations was available in the respective estate yearly budgets. Refer details as per indicator 4.5.2.1 above.</p>	Complied																				

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4.5.2.3	The use of renewable energy should be applied where possible. - Minor compliance -	The fiber and shell are used in the boiler for fuel recycled in the process system. Surplus quantity of shell/fiber are delivered to estates for multi purposes or sold to outside buyers. EFB is used in the estates for mulching. Details of renewable energy fiber/shell used in the mill are shown in 4.5.2.1 above.	Complied																								
Criterion 4.5.3: Waste management and disposal																											
4.5.3.1	All waste products and sources of pollution shall be identified and documented. - Major compliance -	<p>All waste and pollution are identified and documented in the Waste Management Action Plan. The compilation for 2023 was made at by the Sustainability Department applicable to the mill recent review dated 14/06/2023. Details of waste generated from the mill operations among others as shown below:</p> <table border="1"> <thead> <tr> <th></th> <th>Waste</th> <th>Item</th> <th>Sources</th> </tr> </thead> <tbody> <tr> <td rowspan="3">1</td> <td rowspan="3">Scheduled Waste</td> <td>Spent lubricants/ hydraulic oil</td> <td>Workshop activities</td> </tr> <tr> <td>Used batteries/ used rags/ empty containers</td> <td>Workshop activities</td> </tr> <tr> <td>Hexane/ spent chemicals/ empty containers</td> <td>Laboratory and boiler station</td> </tr> <tr> <td rowspan="2">2</td> <td rowspan="2">Domestic Waste</td> <td>Rubbish</td> <td>Line site/ office & mill complex</td> </tr> <tr> <td>Sewage</td> <td>Line site/ office & mill complex</td> </tr> <tr> <td rowspan="2">3</td> <td rowspan="2">Industrial Waste</td> <td>POME</td> <td>Effluent Treatment Plant</td> </tr> <tr> <td>EFB</td> <td>EFB station</td> </tr> </tbody> </table> <p>The management of the waste aimed for a reduction and improvement are described below.</p> <p>The source of mill pollution generated from the mill is the smoke from the boiler. It is monitored from the stack emission during the</p>		Waste	Item	Sources	1	Scheduled Waste	Spent lubricants/ hydraulic oil	Workshop activities	Used batteries/ used rags/ empty containers	Workshop activities	Hexane/ spent chemicals/ empty containers	Laboratory and boiler station	2	Domestic Waste	Rubbish	Line site/ office & mill complex	Sewage	Line site/ office & mill complex	3	Industrial Waste	POME	Effluent Treatment Plant	EFB	EFB station	Complied
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		<p>entire operations. These reports are reviewed by the mill and submitted to DOE. There was no major issue.</p> <p>The mill maintained the waste management effectively for an environmentally friendly operation. There being no summons/notices for the Regulatory Agency during the period of review.</p>																			
4.5.3.2	<p>A waste management plan shall be developed and implemented, to avoid or reduce pollution. The waste management plan should include measure for:</p> <p>a) Identifying and monitoring sources of waste and pollution.</p> <p>b) Improving the efficiency and recycling potential of mill by-products by converting them into value-added products.</p> <p>- Major compliance -</p>	<p>The disposal/recycling of waste generated by the estates are made as follows.</p> <table border="1"> <thead> <tr> <th>Type</th> <th>Item</th> <th>Action/Program</th> </tr> </thead> <tbody> <tr> <td rowspan="3">Scheduled waste</td> <td>Spent lubricants/ hydraulic oil</td> <td rowspan="3">SOP titled SW Management Compliance to Environmental Quality Regulation 2005; Establishment & notification of SW Labeling & Coding of SW SW Inventory Disposal < 180 days & approved quantity/volume.</td> </tr> <tr> <td>Used batteries/ used rags/ empty containers</td> </tr> <tr> <td>Hexane/ spent chemicals/ empty containers</td> </tr> <tr> <td rowspan="2">Domestic Waste</td> <td>Rubbish</td> <td>Disposed together with the estate to Jendarata Estate composting pit</td> </tr> <tr> <td>Sewage</td> <td>Disposal by local authority</td> </tr> <tr> <td rowspan="2">Industrial Waste</td> <td>POME</td> <td>Monitoring of application & through operation of land application</td> </tr> <tr> <td>EFB</td> <td>Monitoring of application in the field.</td> </tr> </tbody> </table> <p>The mill maintained the waste management effectively for an environmentally friendly operation. There being no summons/</p>	Type	Item	Action/Program	Scheduled waste	Spent lubricants/ hydraulic oil	SOP titled SW Management Compliance to Environmental Quality Regulation 2005; Establishment & notification of SW Labeling & Coding of SW SW Inventory Disposal < 180 days & approved quantity/volume.	Used batteries/ used rags/ empty containers	Hexane/ spent chemicals/ empty containers	Domestic Waste	Rubbish	Disposed together with the estate to Jendarata Estate composting pit	Sewage	Disposal by local authority	Industrial Waste	POME	Monitoring of application & through operation of land application	EFB	Monitoring of application in the field.	Complied
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		<p>notices by the DOE/ DOSH/ Others agencies during the period of review.</p>																																																																
<p>4.5.3.3</p>	<p>The palm oil mill management shall establish Standard Operating Procedure for handling of used chemicals that are classified under Environmental Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 to ensure proper and safe handling, storage and disposal. Scheduled waste shall be disposed as per Environmental Quality Act 1974 (Scheduled Waste) Regulations, 2005</p> <p>- Major compliance -</p>	<p>The SOP on Scheduled Waste disposal is established and implemented.</p> <p>a) Details as provided in United Plantations Berhad’s Standard Operating Procedure Handling of Scheduled Waste (Hazardous Waste) Management dated 09/04/2021.</p> <p>b) The inventory of the waste generated is recorded using the “E-SWISS” inventory system. Methodology of SW disposal is also described in indicator 4.5.3.2 above.</p> <p>c) All SW are disposed to Primochem Sdn Bhd / EDSA Solutions Sdn Bhd / SP Metro (M) Sdn Bhd. All possessed valid license from DOE expiring 30/4/2023. Details as sampled as shown below:</p> <table border="1"> <thead> <tr> <th></th> <th>Date</th> <th>SW 409</th> <th>SW 306</th> <th>SW 322</th> <th>SW 110</th> <th>SW 410</th> <th>SW 305</th> <th>SW 109</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>3/7/2023</td> <td>-</td> <td>-</td> <td>0.04 0</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> </tr> <tr> <td>2</td> <td>21/06/23</td> <td>-</td> <td>1.81 6</td> <td>-</td> <td>0.01 0</td> <td>-</td> <td>0.05 5</td> <td>-</td> </tr> <tr> <td>3</td> <td>16/6/23</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>0.16 5</td> <td>-</td> <td>-</td> </tr> <tr> <td>4</td> <td>02/3/23</td> <td>-</td> <td>-</td> <td>-</td> <td>0.01 4</td> <td>0.02 3</td> <td>0.14 0</td> <td>-</td> </tr> <tr> <td>5</td> <td>20/12/22</td> <td>0.06 0</td> <td>-</td> <td>0.05 5</td> <td>-</td> <td>0.36 0</td> <td>-</td> <td>0.02 0</td> </tr> <tr> <td>6</td> <td>03/10/22</td> <td>-</td> <td>1.06 0</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> </tr> </tbody> </table>		Date	SW 409	SW 306	SW 322	SW 110	SW 410	SW 305	SW 109	1	3/7/2023	-	-	0.04 0	-	-	-	-	2	21/06/23	-	1.81 6	-	0.01 0	-	0.05 5	-	3	16/6/23	-	-	-	-	0.16 5	-	-	4	02/3/23	-	-	-	0.01 4	0.02 3	0.14 0	-	5	20/12/22	0.06 0	-	0.05 5	-	0.36 0	-	0.02 0	6	03/10/22	-	1.06 0	-	-	-	-	-	<p>Complied</p>
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<p>4.5.3.4</p>	<p>Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourse.</p> <p>- Minor compliance -</p>	<p>Domestic waste was disposed according to the waste management plan. Verified that the management has disposed the domestic waste through host estate i.e., Jendarata Estate (land fill located at</p>	<p>Complied</p>																																																															

Criterion / Indicator		Assessment Findings	Compliance												
		Field no 71) Collection are made from a centralized point accumulated internally by the mill management from the living quarters and office complex. The risk of contamination has been minimized through this system.													
Criterion 4.5.4: Reduction of pollution and emission															
4.5.4.1	An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, particulate and soot emissions, scheduled wastes, solid wastes and effluent. - Major compliance -	The polluting activities are identified and documented in the Environmental Aspect & Impact Identification. From the EAI, it will be evaluated for the impact. The identified impact if any will be included in the management plan. The evaluation is documented in the Environmental Impact Evaluation. It was last reviewed on 03/01/2023. Areas of focus include activities at the chemical store, workshop, store, scheduled waste, diesel tank, boiler house, effluent pond, WTP.	Complied												
4.5.4.2	An action plan to reduce identified significant pollutants and emissions shall be established and implemented. - Major compliance -	<p>The pollution prevention plan and plan to reduce GHG emission 2023 dated 11/01/2023, with the mitigation plan, actions and time frame has been identified. In addition, the Environmental Management Plan for FY2023 is available. The monitoring of the plan is available. The following tabled the management action plan to reduce GHG emission from the mill activities.</p> <table border="1"> <thead> <tr> <th></th> <th>Issues & Strategies</th> <th>Action Plan</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Reduce diesel consumption at mill operation</td> <td>To monitor diesel usage To ensure vehicle scheduled maintenance Optimum gen set usage</td> </tr> <tr> <td>2</td> <td>Reduce smoke emission to the air</td> <td>To effectively implement the CEMS Eliminate use of wet shell as fuel</td> </tr> <tr> <td>3</td> <td>Reduce electricity usage</td> <td>Monitor usage vs baseline Install capacitor at identified large power consumption motor</td> </tr> </tbody> </table>		Issues & Strategies	Action Plan	1	Reduce diesel consumption at mill operation	To monitor diesel usage To ensure vehicle scheduled maintenance Optimum gen set usage	2	Reduce smoke emission to the air	To effectively implement the CEMS Eliminate use of wet shell as fuel	3	Reduce electricity usage	Monitor usage vs baseline Install capacitor at identified large power consumption motor	Complied
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				install LED bulb for the lighting system																																												
		4	To promote awareness on HCV	Annual training on HCV/ riparian/ buffer zone within the complex																																												
		<p>All efforts and action plan for the identified pollutants and emission above is adequate to comply with the requirement. All identified issues have significant impacts to the environment. The mill also monitored and maintained records on Palm GHG. This compilation is made at Head Office level and made for the entire CU. Inclusive in the report are:</p> <p>a) Plantation/ field emission</p> <ul style="list-style-type: none"> - Data from field emission and sinks (CO2/FFB) <p>b) Mill emission</p> <ul style="list-style-type: none"> - Data from mill emission and credits (CO2/FFB) <p>The environmental management plan was implemented accordingly and not sighted any pollution within certification area.</p>																																														
4.5.4.3	<p>Palm oil mill effluent (POME) shall be treated to ensure compliance with standards as stipulated in the relevant Environmental Quality (Prescribed Premises) (Crude Palm Oil) Regulations 1977. POME discharge limits and method should be in accordance with the respective state and national policies and regulations.</p> <p>- Major compliance -</p>	<p>Palm oil mill effluent generated was treated accordingly through ponding system which include aerobic and anaerobic process. The limit of palm oil mill effluent is 5000 mg/L following the limit in the Syarat Lesen license no 004233 effective from 01/07/2023 - 30/06/2024. Effluent being applied in Field no 61.</p> <p>Latest submission for to DOE on as follows. Among others the indicators were:</p> <table border="1"> <thead> <tr> <th></th> <th></th> <th>STD</th> <th>10/01/23</th> <th>21/02/23</th> <th>07/02/23</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>pH</td> <td>-</td> <td>8.57</td> <td>8.46</td> <td>8.46</td> </tr> <tr> <td>2</td> <td>BOD mg/l</td> <td>5000</td> <td>380</td> <td>334</td> <td>362</td> </tr> <tr> <td>3</td> <td>COD mg/l</td> <td>-</td> <td>1331</td> <td>1336</td> <td>1446</td> </tr> <tr> <td>4</td> <td>Total Solids</td> <td>-</td> <td>5832</td> <td>7180</td> <td>6816</td> </tr> <tr> <td>5</td> <td>S Solids</td> <td>-</td> <td>227</td> <td>301</td> <td>237</td> </tr> <tr> <td>6</td> <td>Oil & Grease</td> <td>-</td> <td>0.00</td> <td>1.00</td> <td>0.00</td> </tr> </tbody> </table>						STD	10/01/23	21/02/23	07/02/23	1	pH	-	8.57	8.46	8.46	2	BOD mg/l	5000	380	334	362	3	COD mg/l	-	1331	1336	1446	4	Total Solids	-	5832	7180	6816	5	S Solids	-	227	301	237	6	Oil & Grease	-	0.00	1.00	0.00	Complied
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		7	A Nitrogen	-	109	102	131	All parameters tested complied with regulatory standards
		8	T Nitrogen	-	154	171	98	

Criterion 4.5.5: Natural water resources

<p>4.5.5.1</p> <p>The management shall establish water management plans to maintain the quality and availability of natural water resources (surface and ground water). The water management plan may include:</p> <ul style="list-style-type: none"> a) Assessment of water usage and sources. b) Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the mill's current activities. c) Ways to optimize water and nutrient usage and reduce wastage (<i>e.g.</i> having in place systems for re-use, night application, maintenance of equipment to reduce leakage, collection of rainwater, etc.). <p>- Major compliance -</p>	<p>The Water Management Plan for the mill has been established. It was last reviewed on 03/05/2023.</p> <p>The mill processing water are obtained from the water catchment adjacent to the mill complex. The water usage monitoring is made monthly with the latest recording detailed sampled (water usage m3/per mt of fresh fruit bunches (FFB) 2022 below.</p> <table border="1"> <thead> <tr> <th>Month</th> <th>FFB</th> <th>Water L</th> <th>Ratio</th> </tr> </thead> <tbody> <tr><td>Jan</td><td>10498</td><td>2090</td><td>1.86</td></tr> <tr><td>Feb</td><td>11276</td><td>2194</td><td>1.79</td></tr> <tr><td>Mac</td><td>11906</td><td>2433</td><td>1.98</td></tr> <tr><td>April</td><td>13396</td><td>2051</td><td>1.81</td></tr> <tr><td>May</td><td>13033</td><td>2095</td><td>1.74</td></tr> <tr><td>June</td><td>16635</td><td>2297</td><td>1.90</td></tr> <tr><td>July</td><td>13082</td><td>2735</td><td>1.79</td></tr> <tr><td>Aug</td><td>16334</td><td>3595</td><td>1.90</td></tr> <tr><td>Sept</td><td>13081</td><td>2165</td><td>1.65</td></tr> <tr><td>Oct</td><td>14246</td><td>2523</td><td>1.73</td></tr> <tr><td>Nov</td><td>14346</td><td>2526</td><td>1.75</td></tr> <tr><td>Dec</td><td>14644</td><td>2719</td><td>1.63</td></tr> <tr><td>Total</td><td>162479</td><td>29423</td><td>1.79</td></tr> </tbody> </table> <p>A slightly higher water usage noted, probably due to the proportionate reduction in volume of FFB being processed. There were variations of performance. Probable factors are linked to rainy days, significant boiler water rinsing/discharging for maintenance etc. The Water Management Plan for the mill included among others the following details:</p>	Month	FFB	Water L	Ratio	Jan	10498	2090	1.86	Feb	11276	2194	1.79	Mac	11906	2433	1.98	April	13396	2051	1.81	May	13033	2095	1.74	June	16635	2297	1.90	July	13082	2735	1.79	Aug	16334	3595	1.90	Sept	13081	2165	1.65	Oct	14246	2523	1.73	Nov	14346	2526	1.75	Dec	14644	2719	1.63	Total	162479	29423	1.79	<p>Complied</p>
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Criterion / Indicator		Assessment Findings				Compliance					
			Location	Wastewater produced	Treatment/containment	Reuse/recycle disposal method					
		1	Processing stations	Clarification condensate Sterilizer condensate Hydro cyclone condensate Mill floor cleaning water	Oil recovery/ETP	Recover into system					
		2	Boiler	Blow down, cleaning water	Sludge pit, ETP	Monsoon drain					
		3	Process ramp	Rainfall runoff	Sedimentation trap	Monsoon drain					
		4	Engine room	Steam condensate, turbine cooling water	Monsoon drain, recycled tank	Monsoon drain					
		5	Lab	Cleaning water	Process drain	Monsoon drain					
		6	Washroom	Toilet water, cleaning water	Septic tank	Supernatant to drains, sludge collected by licensed contractor.					
		<p>Water courses and wetlands are protected including maintaining and restoring appropriate riparian buffer zones. The guidelines are detailed in the River Reserve Management (Management of River Reserve in United Plantations Berhad dated April 2014). The buffer zones established are as following:</p> <table border="1"> <thead> <tr> <th>River width (Meters)</th> <th>Buffer Zone (Meters)</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> </tr> </tbody> </table>					River width (Meters)	Buffer Zone (Meters)			
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		<table border="1"> <tr><td>>40</td><td>50</td></tr> <tr><td>20-40</td><td>40</td></tr> <tr><td>10-20</td><td>20</td></tr> <tr><td>5-10</td><td>10</td></tr> <tr><td><5</td><td>5</td></tr> </table> <p>The mill management had own WTP for domestic use and conduct monthly analysis to meet MOH drinking water quality standards 2009. Analysis made by ChemVi Laboratory Sdn Bhd.</p> <p>Results dated 09/05/2023, 11/04/2023, 07/03/2023 and 21/02/2023 were sighted and verified. Parameter for the drinking water as shown below:</p> <table border="1"> <thead> <tr> <th></th> <th>Standard</th> <th>Parameters</th> </tr> </thead> <tbody> <tr><td>1</td><td>pH</td><td>5.5-9.0</td></tr> <tr><td>2</td><td>Colour</td><td>300</td></tr> <tr><td>3</td><td>TDS mg/L</td><td>1500</td></tr> <tr><td>4</td><td>Ammonia N</td><td>1.5</td></tr> <tr><td>5</td><td>Turbidity</td><td>1000</td></tr> <tr><td>6</td><td>Iron mg/L</td><td>1.0</td></tr> <tr><td>7</td><td>Aluminium</td><td>-</td></tr> <tr><td>8</td><td>E-Coli CFU/100ml</td><td>5000</td></tr> <tr><td>9</td><td>Total Coilform CFU/100ml</td><td>5000</td></tr> <tr><td>10</td><td>Free Chlorine mg/L</td><td>0.2-5.0</td></tr> <tr><td>11</td><td>Residual Chlorine mg/L</td><td>0.2</td></tr> </tbody> </table> <p>The mill has obtained exemption to the Jadual Pematuhan on clause 17 on water sampling in river as the mill practices land application system. Letter was sent to DOE dated 07/10/2021 with reply received dated 15/09/2021. Hence, no water analysis is necessary. Both letters were sighted and verified.</p>	>40	50	20-40	40	10-20	20	5-10	10	<5	5		Standard	Parameters	1	pH	5.5-9.0	2	Colour	300	3	TDS mg/L	1500	4	Ammonia N	1.5	5	Turbidity	1000	6	Iron mg/L	1.0	7	Aluminium	-	8	E-Coli CFU/100ml	5000	9	Total Coilform CFU/100ml	5000	10	Free Chlorine mg/L	0.2-5.0	11	Residual Chlorine mg/L	0.2	
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4.5.5.2	Where open discharge of POME into water course is practiced, mills should undertake to gradually phase it out in accordance to the applicable state or national regulations.	POME is discharged through land application via farrows at Jendarata Estate field no 61 (Final Discharge Holding Pond as stated in the DOE Compliance Schedule. Discharge quality of mill		Complied																																													

Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	effluent, especially Biochemical Oxygen Demand (BOD), is regularly monitored. Effluent Analysis conducted by accredited laboratory and submitted to DOE every 3 months through OER (Online Environmental Report) and in compliance with mill's compliance schedule for quarterly. The application field was visited and verified with no sign of overflowing observed.	
4.6 Principle 6: Best Practices			
Criterion 4.6.1: Mill Management			
4.6.1.1	Standard operating procedures shall be appropriately documented and consistently implemented and monitored. - Major compliance -	<p>In United Plantations Berhad, SOPs for plantation were documented in:</p> <ol style="list-style-type: none"> 1. Field Management Manual 2. Standard Operating Procedure Engineering department 3. Standard working Procedure (S.O.P) 4. OSH Manual <p>For the palm oil mill, Standard Operating Procedure Engineering department were adapted as guidance for mill operations. The SOPs contains:</p> <ol style="list-style-type: none"> 1. Reception 2. Fruit handling 3. Sterilization 4. Threshing 5. Empty bunch pressing 6. Digestion and pressing 7. Clarification 8. Kernel extraction 9. Boiler house 10. Engine room 	Complied

Criterion / Indicator		Assessment Findings	Compliance
		11. Raw water plant 12. Effluent treatment and waste management 13. Laboratory 14. Store system 15. Workshop/ maintenance/ safety 16. Office procedure 17. Biogas plant 18. Traceability 19. Internal audit 20. Recruitment of guest workers 21. Supply chain United Plantation has updated the SOPs as follows: Standard Operating Procedures [MSPO Supply Chain Model: Segregation] [RSPO Supply Chain Module D – CPO Mills: Identity Preserved] Revision No.: 10, Dated 01/10/2022.	
4.6.1.2	All palm oil mills shall implement best practices. - Major compliance -	Mill has implemented Good Milling Practice (GMP) as per their own SOP's and applicable Legal and Other Requirement. Mechanism to check consistent implementation of procedures is through internal audit by HRSS Department. Non-compliances recorded with regards to P&C indicators have been closed effectively. The mechanism of checking the consistent implementation was mainly carried out through mill supervision by mill supervisor, executive and managers. The monitoring reports was available in the mill for review.	Complied
Criterion 4.6.2: Economic and financial viability plan			

Criterion / Indicator		Assessment Findings				Compliance																
<p>4.6.2.1</p> <p>A documented business or management plan shall be established to demonstrate attention to economic and financial viability through long-term management planning.</p> <p>- Major compliance -</p>	<p>Jendarata POM and supply base have established and implemented its commitment to a long-term sustainability and financial viability through an operating expenditure /capital expenditure planning. The mill has a budget for financial year Jan - Dec comprises of the following components:</p> <p>a) Crop processed with anticipated extraction ratios including a 4-year forecast.</p> <p>b) Cost components include the following</p> <p style="margin-left: 20px;">i) General charges statement</p> <ul style="list-style-type: none"> - General charges - Cost of supervision - Cost of labour - Cost of other - Cost of RSPO/MSPO & Other Management system <p style="margin-left: 20px;">ii) Capital expenditure statement</p> <ul style="list-style-type: none"> - Building, utilities, welfare - Plant & machinery - Office equipment - Furniture & fittings - Electrical installation <p style="margin-left: 20px;">iii) Plant/ Mill inclusive of processing/ dispatch cost</p> <p>The five years planning horizon 2023-2026 is available</p> <p>The main key areas of the projections are as follows. Figures were excluded for reason of confidentiality.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Components</th> <th>2023</th> <th>2024</th> <th>2025</th> <th>2026</th> </tr> </thead> <tbody> <tr> <td>Unit Cost RM/CPO</td> <td style="text-align: center;">x</td> <td style="text-align: center;">x</td> <td style="text-align: center;">x</td> <td style="text-align: center;">x</td> </tr> <tr> <td>Operating Cost</td> <td style="text-align: center;">x</td> <td style="text-align: center;">x</td> <td style="text-align: center;">x</td> <td style="text-align: center;">x</td> </tr> <tr> <td>Gen Charges</td> <td style="text-align: center;">x</td> <td style="text-align: center;">x</td> <td style="text-align: center;">x</td> <td style="text-align: center;">x</td> </tr> </tbody> </table>	Components	2023	2024	2025	2026	Unit Cost RM/CPO	x	x	x	x	Operating Cost	x	x	x	x	Gen Charges	x	x	x	x	<p>Complied</p>
Components	2023	2024	2025	2026																		
Unit Cost RM/CPO	x	x	x	x																		
Operating Cost	x	x	x	x																		
Gen Charges	x	x	x	x																		

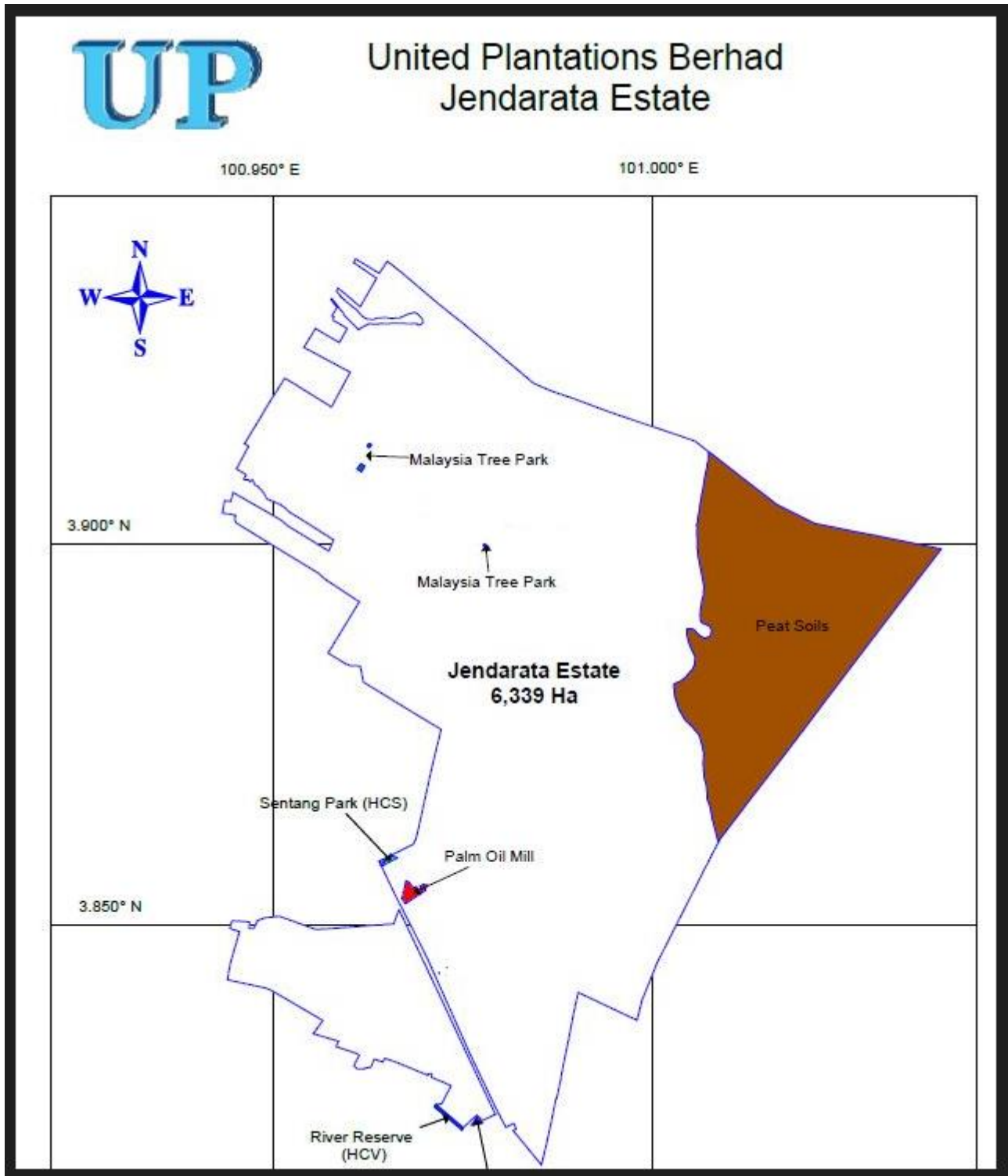
Criterion / Indicator		Assessment Findings				Compliance	
		Grand total	x	x	x	x	
		FFB processed mt	177307	210254	238940	254640	
		CPO Prod (mt)	38829	47052	53573	57297	
		Kernel Prod (mt)	9017	10585	12007	12866	
		OER %	21.90	22.40	22.40	22.50	
		KER %	5.10	5.00	5.00	5.10	
Criterion 4.6.3: Transparent and fair price dealing							
4.6.3.1	Pricing mechanisms for the products and other services shall be documented and effectively implemented. - Major compliance -	The mill does not purchase FFB from outside UP. In term of purchasing goods & services, there is an SOP on Quotations at Engineering Stores, dated 02/01/2016 is used as guidance. In general practice, quotations will be obtained from several suppliers before proceeding the issuance of Purchase Order which need to be approved by the Director of Engineering.				Complied	
4.6.3.2	All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner. - Major compliance -	Verification of contract agreement, records of payment and interview with contractors showed that contracts was fair, legal and transparent and agreed payments were made in timely manner.				Complied	
Criterion 4.6.4: Contractor							
4.6.4.1	In case of the engagement of contractors, they shall be made to understand the MSPO requirements and shall provide the required documentation and information. - Major compliance -	There are no active contractors at the moments of the audit. If there are contactors hired by Jendarata POM, they need to comply with the MSPO requirements and attend trainings and meeting. Sample addendum of the contract agreement Clause 2, "The contractor shall adhere to the UP's Company Policies, MSPO and RSPO requirements."				Complied	
4.6.4.2	The management shall provide evidence of agreed contracts with the contractor. - Major compliance -	There are no active contractors at the moments of the audit. If there are contactors hired by Jendarata POM, they need to comply with the MSPO requirements and attend trainings and meeting. Sample addendum of the contract agreement Clause 2, "The				Complied	

Criterion / Indicator		Assessment Findings	Compliance
		contractor shall adhere to the UP's Company Policies, MSPO and RSPO requirements."	
4.6.4.3	The management shall accept MSPO approved auditors to verify the assessments through a physical inspection, if required. - Minor compliance -	The requirement of accepting MSPO accredited auditors to audit against the contractors was mentioned in the addendum of the contract agreement Clause 9 "This contractor is subject to any audits including verification by the appointed third-party assurance body".	Complied

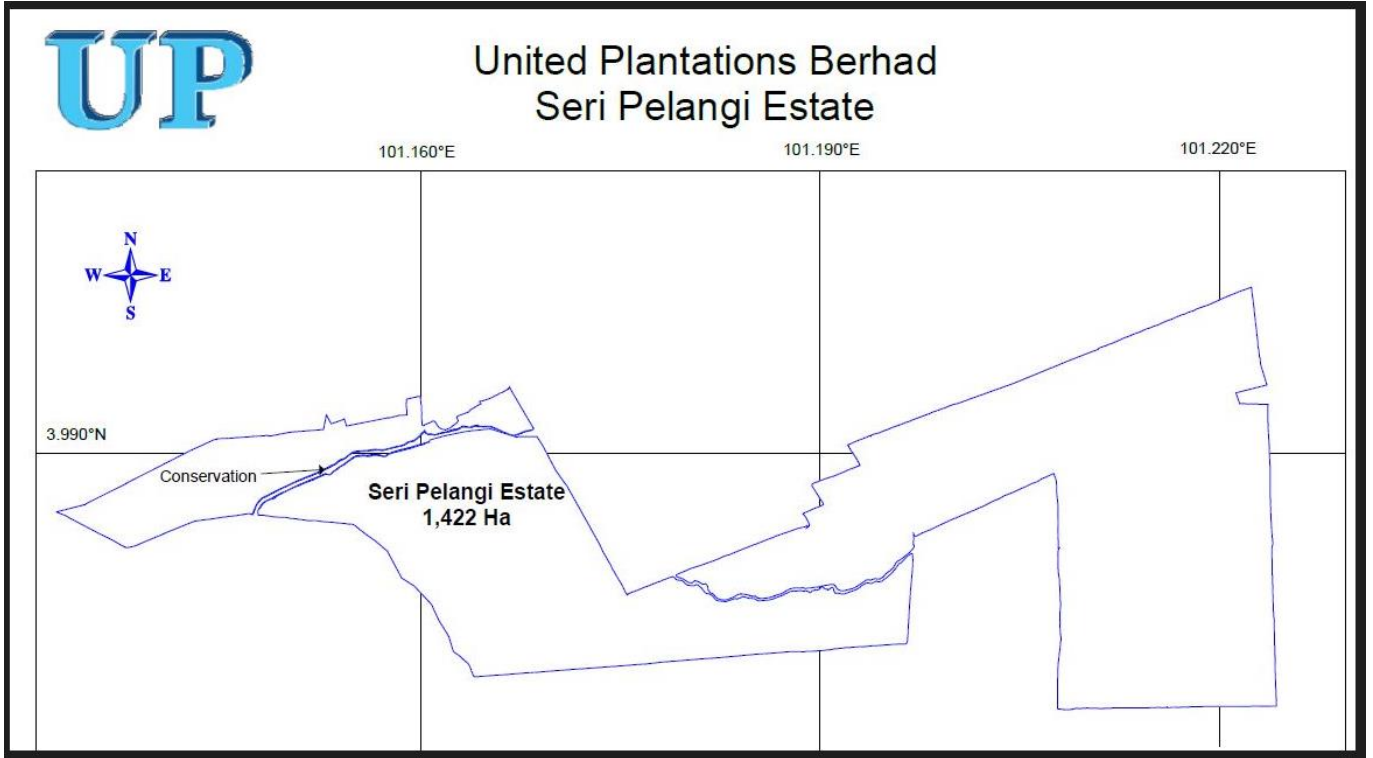
Appendix C: Location and Field Map



Jendarata Estate



Seri Pelangi Estate



Appendix D: List of Abbreviations

BOD	Biochemical Oxygen Demand
CB	Certification Bodies
CHRA	Chemical Health Risk Assessment
COD	Chemical Oxygen Demand
CPO	Crude Palm Oil
EFB	Empty Fruit Bunch
EHS	Environmental, Health and Safety
EIA	Environmental Impact Assessment
EMS	Environmental Management System
FFB	Fresh Fruit Bunch
FPIC	Free, Prior, Informed and Consent
GAP	Good Agricultural Practice
GHG	Greenhouse Gas
GMP	Good Manufacturing Practice
GPS	Global Positioning System
HCV	High Conservation Value
IPM	Integrated Pest Management
ISCC	International Sustainable Carbon Certification
LD50	Lethal Dose for 50 sample
MSPO	Malaysian Sustainable Palm Oil
MSDS	Material Safety Data Sheet
MT	Metric Tonnes
OER	Oil Extraction Rate
OSH	Occupational Safety and Health
PK	Palm Kernel
PKO	Palm Kernel Oil
POM	Palm Oil Mill
POME	Palm Oil Mill Effluent
PPE	Personal Protective Equipment
RTE	Rare, Threatened or Endangered species
SEIA	Social & Environmental Impact Assessment
SIA	Social Impact Assessment
SOP	Standard Operating Procedure