

**MALAYSIAN SUSTAINABLE PALM OIL
MSPO OPMC Public Summary Report**

- Initial Assessment
- Annual Surveillance Assessment (1_1)
- Recertification Assessment (Choose an item.)
- Extension of Scope

SIME DARBY PLANTATION BERHAD
Client Company (HQ) Address: Level 11, Main Block Plantation Tower No. 2, Jalan P.J.U 1A/7 Ara Damansara 47301 Petaling Jaya, Selangor, Malaysia
Certification Unit: SOU 22 – Bukit Benut Palm Oil Mill, Bukit Benut Estate & Lambak Elaeis Estate
Date of Final Report: 26/10/2023

Report prepared by:
Ahmad Rofi Bin Abu Talib Khan (Lead Auditor)

Report Number: 3717756

Assessment Conducted by:
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Section 1: Executive Summary

1.1 Organizational Information and Contact Person			
Company Name	Sime Darby Plantation Berhad		
Mill/Estate	Certification Unit	MPOB License No.	Expiry Date
	Bukit Benut Palm Oil Mill	528154004000	31/03/2024
	Bukit Benut Estate	522307002000	31/07/2023
	Lambak Elaeis Estate	518641002000	28/02/2024
Address	Level 11, Main Block Plantation Tower, No. 2, Jalan P.J.U 1A/7 Ara Damansara, 47301, Petaling Jaya, Selangor, Malaysia		
Management Representative	Shylaja Devi Vasudevan Nair (Head, Sustainability & Compliance Unit, GSD)		
Website	www.simedarbyplantation.com	E-mail	shylaja.vasudevan@simedarbplantation.com
Telephone	+(603) 78484000	Facsimile	+(603) 78484172

1.2 Certification Information			
Certificate Number	Mill: MSPO 682040 Estate: MSPO 686845	Certificate Start Date	18/12/2022
Date of First Certification	18/12/2017	Certificate Expiry Date	17/12/2027
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 assessment's primary goal was to conduct an Annual Surveillance Audit 1_1, seeking positive evidence to confirm the organization's effective handling of elements within the certification scope and compliance with management standard requirements. Additionally, the audit aimed to verify the management system's capability to meet statutory, regulatory, and contractual obligations, as well as the organization's specific objectives where applicable. It also confirmed the continuing relevance of the strategic plan. Moreover, the assessment served as a proactive tool to identify areas for potential improvement within the organization's management system, emphasizing the pursuit of continuous enhancement. In summary, the Surveillance Audit encompassed elements of compliance, performance, strategic alignment, and opportunities for system refinement.</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 Assessment Visit Date (RAV)	05 - 08/07/2022		
Continuous Assessment Visit Date (CAV) 1_1	03 - 07/07/2023		

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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 591229	RSPO Principles & Criteria of Sustainable Palm Oil Production: 2018; Malaysian National Interpretation: 2019	BSI Services Malaysia Sdn Bhd	04/10/2026
MSPO 714131	MSPO Supply Chain Certification Standard (MSPO SCCS) 1 October 2018	BSI Services Malaysia Sdn Bhd	17/9/2024

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
Bukit Benut Palm Oil Mill	KM 12, Jalan Mengkibol, 86009 Kluang, Johor, Malaysia	1° 55' 50.70" N	103° 20' 50.20" E
Bukit Benut Estate	KM 12, Jalan Mengkibol, 86009 Kluang, Johor, Malaysia	1° 54' 40.80" N	103° 19' 58.10" E
Lambak Elaeis Estate	Ladang Lambak Elaeis 86009 Kluang, Johor, Malaysia	1° 57' 59.90" N	103° 19' 32.20" E

1.5 Certified Area

Estate	Total Planted (Mature + Immature) (ha)	HCV (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
Bukit Benut Estate	2,536.70	24.18	238.90	2,799.78	90.60
Lambak Elaeis Estate	3,344.72	2.65	392.79	3,740.16	89.43
Total (ha)	5,881.42	26.83	631.69	6,539.94	

1.6 Plantings & Cycle

Estate	Age (Years)					Mature	Immature
	0 - 3	4 - 10	11 - 20	21 - 25	26 - 30		
Bukit Benut Estate	182.29	654.36	1,081.09	457.34	161.62	2,354.41	182.29
Lambak Elaeis Estate	387.22	726.53	2,230.97	0	0	2,957.50	387.22
Total (ha)	569.51	1,380.89	3,312.06	457.34	161.62	5,311.91	569.51

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1.7 Certified Tonnage of FFB			
Estate	Tonnage / year		
	Estimated (Dec 22 - Nov 23)	Actual (Jul 2022 - June 2023)	Forecast (Dec 23 - Nov 24)
Bukit Benut Estate	42,132.00	26,061.79	43,589.51
Lambak Elaeis Estate	39,341.16	28,941.94	51,735.50
Total (mt)	81,473.16	55,003.73	95,325.01

1.8 Uncertified Tonnage of FFB			
Estate	Tonnage / year		
	Estimated (Dec 22 - Nov 23)	Actual (Jul 2022 - June 2023)	Forecast (Dec 23 - Nov 24)
N/A	N/A	N/A	N/A
Total (mt)	N/A	N/A	N/A

1.9 Certified Tonnage			
Mill Capacity: 20 MT/hr SCC Model: SG	Estimated (Dec 22 - Nov 23)	Actual (Jul 2022 - June 2023)	Forecast (Dec 23 - Nov 24)
	FFB	FFB	FFB
	81,473.98	55,003.73	95,325.01
	CPO (OER: 23 %)	CPO (OER: 19.50 %)	CPO (OER: 20.58 %)
	18,739.02	10,725.73	19,617.89
	PK (KER: 4.8 %)	PK (KER: 5.19 %)	PK (KER: 5.16 %)
	3,910.75	2,854.69	4,918.77

1.10 Actual Sold Volume (CPO)					
CPO (mt)	MSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	RSPO		
10,725.73	N/A	N/A	4,430.58	5,613.70	10,044.28

1.11 Actual Sold Volume (PK)					
PK (mt)	MSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	RSPO		
2,854.69	N/A	N/A	2,541.51	N/A	2,541.51

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 03-07/07/2023. The audit programme is included as Section 2.4. The approach to the audit was to treat the Bukit Benut Palm Oil Mill, Bukit Benut Estate and Lambak Elaeis 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.

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 were 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.

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 from the reassessment is detailed in Section 4.2. Major Non-Conformance closing offsite due to evidence submission were sufficient.

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.

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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 (Recertification)	Year 2 (ASA 1_1)	Year 3 (ASA 1_2)	Year 4 (ASA 1_3)	Year 5 (ASA 1_4)
Bukit Benut Palm Oil Mill	√	√	√	√	√
Bukit Benut Estate	√	√	√	√	√
Lambak Elaeis Estate	√	√	√	√	√

Tentative Date of Next Visit: July 1, 2024 - July 5, 2024

Total No. of Mandays: 8

2.1 BSI Assessment Team

Team Member Name	Role <i>(Team Leader or Team member)</i>	Qualifications <i>(Short description of the team members)</i>
Ahmad Rufi Bin Abu Talib Khan (ARK)	Team Leader	<p>Education: Bachelor Degree In Mechanical Engineering from Universiti Teknologi MARA Shah Alam, graduated in 2015.</p> <p>Work Experience: He started his career as Assistant Mill Manager, managing the day-to-day mill operations. In his five years' experience, he has experience handling the certification of ISO 9001, OHSAS 18001, ISO 14001 as well as Malaysia Sustainable Palm Oil (MSPO). He is a qualified Lead Auditor for MS 2530:2013 and has accumulated more than 300 audit days throughout his current career as the auditor for multiple disciplines covering all over Malaysia.</p> <p>Training attended: He has completed CQI – IRCA approved ISO 9001, ISO 14001 and ISO 45001 Lead Auditor Course, MSPO 2530:2013 Lead Auditor Course, Endorsed RSPO Lead Auditor and RSPO SCC Auditor course.</p> <p>Aspect covered in this audit: Policy and commitment, Internal Audit, Management Review, social, legal, workers and stakeholders' consultation.</p> <p>Language proficiency: Fluent in both verbal/written Bahasa Malaysia and English Language.</p>
Muhamad Naqiuddin Bin Mazeli (MNM)	Team Member	<p>Education: Bachelor Science Horticulture, UPM.</p>

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		<p>Work Experience: 11 years working experience in oil palm plantation industry as sustainability team. Joining the sustainability team, managed, implement and monitors the RSPO, ISCC, MSPO and ISO 9001 and OHSAS 18001 certification requirements for the estates, mills, refineries and Smallholder scheme. He also supports in providing training related to RSPO, MSPO and other certifications where applicable to the operations during previous company.</p> <p>Training attended: ISO 9001:2015 LA Training (2019), ISO 14001:2015 LA Training (2018), ISO 45001:2018 LA Training (2018), HCV & HCS Training (2019), RSPO P&C LA Training (2018), MSPO LA Training (2018), SMETA Training (2021), SCCS Training and Refresher (2019).</p> <p>Aspect covered in this audit: Occupation Health Safety requirement, HIRARC, Environment responsibility, training, natural and biodiversity conservation, Waste management, GHG, HCV, environment impact assessment and management plan.</p> <p>Language proficiency: Fluent in both verbal/written Bahasa Malaysia and English Language.</p>
<p>Hanafi bin Shufaat @ Mohd (HSM)</p>	<p>Team Member</p>	<p>Education:</p> <ol style="list-style-type: none"> 1) Diploma in Plantation Technology and Management, graduated from Universiti Teknologi Mara in 2001. 2) Executive Masters Plantation Technology and Management graduated from Asean E-University in 2012. <p>Work Experience: Has 17 years working experience at managerial level of oil palm in the plantation industry in Malaysia and abroad and working with giant plantation players. The last position was Senior Manager in Primula Gemilang Sdn Bhd, Sibul, Sarawak and responsible for 12,000 hectare of oil palm plantation with 100-hectare nursery. Also had accumulated more than 3 years of sustainability implementation experience. Also qualified Lead Auditor for MS 2530:2013 and has accumulated more than 250 audit days throughout his current career as the auditor for multiple disciplines covering Malaysia.</p> <p>Training attended:</p> <ol style="list-style-type: none"> 1) ISO 9001:2015 Lead Auditor Course 2) ISO IMS 9001 and 14001 Lead Auditor Course 3) MSPO 2530:2013 Lead Auditor Course <p>Aspect covered in this audit: Legal requirements, natural and HCV conservation, water & wastes management, environmental aspects, GAP, mill best practices, training, and economic management plan.</p> <p>Language proficiency: Fluent in both verbal/written Bahasa Malaysia and English Language.</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	ARK	HBS	MNM
Sunday, 02/07/2023		Audit team travel to Kluang	√	√	
Monday, 03/07/2023	0800 - 0930	Audit team travel to Bukit Benut Estate Opening Meeting: <ul style="list-style-type: none"> • Opening Presentation by Audit team leader. • Confirmation of assessment scope and finalize Audit plan (including stakeholder's consultation). • Verification on previous audit findings 	√	√	
Bukit Benut Estate - Opening Meeting		Auditor travel to Lambak Elaeis Estate			
Lambak Elaeis Estate	0930 - 1230	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, Scheduled wastes management, worker housing, clinic, Landfill, etc.	√	√	
Auditor - ARK & HBS					
	1230 - 1330	Lunch	√	√	
	1330 - 1700	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	√	√	
	1700 - 1730	Interim closing meeting	√	√	
Tuesday, 04/07/2023	0900 - 1230	Document Review (MS 2530:2013 Part 3): P1: Management commitment and responsibility, P2: Transparency, P3: Compliance to legal requirement, P4: Social responsibility,	√	√	

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Date	Time	Subjects	ARK	HBS	MNM
Lambak Elaeis Estate		health safety and employment condition, P5: Environment, natural resources, biodiversity and ecosystem services, P6: Best practices, P7: Development of New Planting			
Auditor - ARK & HBS	1230 - 1330	Lunch	√	√	
	1330 - 1700	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	√	√	
	1700 - 1730	Interim closing meeting	√	√	
Wednesday, 05/07/2023	0900 - 1230	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, Scheduled wastes management, worker housing, clinic, Landfill, etc	√	√	
Auditor - ARK & HBS	1230 - 1330	Lunch	√	√	
	1330 - 1700	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	√	√	
	1700 - 1730	Interim closing meeting	√	√	
Thursday, 06/07/2023	0900 - 1230	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	√	√	
Auditor - ARK & HBS	1230 - 1330	Lunch	√	√	
	1330 - 1700	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	√	√	

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Date	Time	Subjects	ARK	HBS	MNM
	1700 - 1730	Interim closing meeting	√	√	
Friday, 07/07/2023 All Auditor - Jabor Palm Oil Mill	0900 - 1230	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.	√	√	√
	1230 - 1330	Lunch	√	√	√
	1330 - 1530	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	√	√	√
	1530 - 1600	Interim closing meeting	√	√	√
	1600 - 1630	Auditor meeting & closing meeting preparation	√	√	√
	1630 - 1730	Interim 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.

During the assessment there were one (1) Major & one (1) Minor nonconformities and zero (0) OFI raised. The SOU 22 Bukit Benut Palm Oil Mill and Supply Bases Certification unit submitted Corrective Action Plans for the nonconformity. Corrective action plans with respect to the nonconformity was reviewed by the BSI audit team and accepted.

The implementation of the corrective action plans to address the minor nonconformity will be followed up during the next surveillance assessment. The implementation of the Corrective Actions for the Major Non-conformity(ies) has been verified for its effectiveness and closed accordingly. The below is the summary of the non-conformity raised during this assessment.

Non-Conformity Report			
NCR Ref #:	2364564-202306-M1	Issue Date:	07/07/2023
Due Date:	07/10/2023	Date of Closure:	06/10/2023
Area/Process:	Bukit Benut Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.6.4.4 Major
Requirements:	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.		
Statement of Nonconformity:	Compliance of Letter of Award was not effectively implemented.		
Objective Evidence:	Sighted the Letter of Award dated 17/04/2023 to Sxx Sxx Cxxxxxxxx Sxx Bxx for Construction and Completion of 12 units of new workers quarters and external works at Bukit Benut Estate. (Contract No: ED/0xx/0xx/20xx/Exx-Sxx), Clause 12 Subcontract of assignment, 12.3 The contractor hereby undertakes NOT to sub-contract or assign, novate license or in any other manner, in whole or in part its right, interest, benefits and /or obligations of the Works in this LOA to a third party without the prior written consent of the Company (Consent of which shall be given, conditioned or withheld at the Company absolute discretion) However, document checking through list of workers, and salary slip and Purchase		

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	Order found that the work was sub-contracted to Telxxxx Nuxxxxxxx Sxx Bxx, without written consent from Sime Darby Plantation Berhad.
Corrections:	Immediately emailed to procurement (CVM) and Engineering & Mill Services Upstream to request Consent Letter for Sub-Contract for Sun Sui to proceed the current work.
Root cause analysis:	<ol style="list-style-type: none"> 1. Lack of monitoring by OU Management on the activities of contractor in accordance with the LOA. 2. Management Understanding of the LOA is not comprehensive.
Corrective Actions:	<ol style="list-style-type: none"> 1. Appointment of specific PICs at OU to monitor and oversee the legal compliance matters for each contractor in accordance with the Letter of Award (LOA), before work commencement, and throughout the work period. 2. Estate will communicate with Engineering & Mill Services Upstream to conduct briefing on the matter and strengthen the LOA knowledge.
Assessment Conclusion:	<p>Sighted the consent letter from Interim Head – Engineering and Mill Services (EMS) dated 10/07/2023 approving the main contractor request to appoint sub-contractor for the stipulated works. (Ref No: M2023/E130/00000003/E139/00000001; Dated 10/07/2023)</p> <p>The management has conducted the training on 04/10/2023. The training records were sighted with photos regarding the LOA Briefing, EMS Briefing by the EMS Team. The major NC raised was successfully closed, further verification will conduct in the next assessment.</p>

Non-Conformity Report			
NCR Ref #:	2364564-202306-N1	Issue Date:	07/07/2023
Due Date:	Next Surveillance Audit	Date of Closure:	Open
Area/Process:	Bukit Benut Estate & Lambak Elaies Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.4.5.4 Minor
Requirements:	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.		
Statement of Nonconformity:	The payment of salary is not according to employment contract agreed between contractor and his employees.		
Objective Evidence:	<p><u>Lambak Elaies Estate</u></p> <p>Sighted from sample taking of employee from Syxxxxxx Sxx Kxx Hxxx and Mxxxxx Suxxxxx Enxxxxxxx, it was noted that the workers holiday pay was paid not according to rate stated in employment contract.</p> <p><u>Bukit Benut Estate</u></p> <p>Sample taken from the Jaxx Hxx Enxxxxxxx found that the rate of work paid to the employees was not according to the employment contract.</p>		
Corrections:	<p><u>Bukit Benut Estate</u></p> <p>Immediately brief to contractor regarding the rate of payment within pay slip and employment contract. Job offered and payment should be the same as employment contract awarded to his worker.</p> <p><u>Lambak Elaies Estate</u></p>		

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	<p>1) The contractor has been issued with a reminder letter to pay the under-paid holiday pay in the following pay month.</p> <p>2) Contractor has put the commitment to pay the under-paid holiday in the following pay month.</p>
Root cause analysis:	<p><u>Bukit Benut Estate</u> Lack of consistency for monitoring on contractor by OU on payment rate between pay slip and employment contract for contractor worker. Training not comprehensive for contractor to understand the requirement.</p> <p><u>Lambak Elaeis Estate</u> Lack of consistency for monitoring on contractor by OU on payment rate between pay slip and employment contract for contractor worker. Training not comprehensive for contractor to understand the requirement.</p>
Corrective Actions:	<p><u>Bukit Benut Estate</u> Appointment of specific PICs at OU to monitor and oversee the legal compliance and wage calculation and payment term matters for each contractor, before work commencement, and throughout the work period. To conduct comprehensive training on the workers requirement.</p> <p><u>Lambak Estate</u> Appointment of specific PICs at OU to monitor and oversee the legal compliance and wage calculation and payment term matters for each contractor, before work commencement, and throughout the work period To conduct comprehensive training on the workers requirement.</p>
Assessment Conclusion:	The CAP was accepted, the verification will be conducted in the next assessment.

Opportunity For Improvement			
Ref:	N/A	Clause:	N/A
Area/Process:	N/A		
Objective Evidence:	N/A		

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

3.3 Status of Nonconformities Previously Identified and OFI

Non-Conformity Report			
NCR Ref #:	2222385-202207-M1	Issue Date:	8/7/2022
Due Date:	7/10/2022	Date of Closure:	7/9/2022
Area/Process:	Lambak Elaeis Estate & Bukit Benut Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.4.4.2 (e), (h) & (i) Major

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<p>Requirements:</p>	<p>The occupational safety and health plan shall cover the following:</p> <ul style="list-style-type: none"> 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. h. Accident and emergency procedures shall exist, and instructions shall be clearly understood by all employees. 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>Statement of Nonconformity:</p>	<p>The implementation of safety and health plan is not evident.</p>
<p>Objective Evidence:</p>	<p>Chemical storage was not accordance with procedure. During site checking at General Store Bukit Benut Estate, it was found that Chemical Antracol, Rogor, Bayfolan, Lubricant, 2T STIHL and 2 units of Gas Cylinder were stored not in line with procedure. Refer chemical safety management procedure dated 09/03/2021 section 6.3.1 (a) "Chemical supplied shall be furnished with a complete and updated SDS", Section 6.4.2 "Containers should preferably be placed on skids or a platform", Section 6.4.3 "Chemicals register should be designed to minimize fire hazard and to prevent leakage in the event of spills and the storage area should be bunded". Emergency procedure was not effectively implemented. During site visit at Lambak Elaeis Estate, Workshop and Chemical Store area, it was found 1 unit for fire extinguisher at Workshop was expired at 14/04/2022 and 1 unit has been depressurized till empty but still place at Chemical Store area. First Aid content was expired. During checking of First Aid box at workshop Bukit Benut Estate, it was found that 1 unit of item (Dettol) was expired on 11/21.</p>
<p>Corrections:</p>	<p>Lambak Elaeis Estate: OU to immediate replace all expired unit of fire extinguisher with new unit. Bukit Benut Estate: Estate to immediate remove all the chemical, lubricant, gas cylinder from the general store. Estate to immediate replace expired Dettol to the new unit.</p>
<p>Root cause analysis:</p>	<ol style="list-style-type: none"> 1. Lambak Elaeis Estate: Fire extinguisher inspection was done, however there is lapses in inspection at some of location such as workshop area. Bukit Benut Estate: Lacking monitoring of chemical and non- chemical such as gas cylinder inside general store as Chemical Antracol, Rogor, Bayfolan, Lubricant, 2T STIHL was temporary placed at general store without proper tray. For Gas cylinder was also temporary placed at general store before being distribution to worker. 2. Lapses on inspection of first Aid Kits Box in estate
<p>Corrective Actions:</p>	<p><u>Lambak Elaeis Estate</u></p> <ol style="list-style-type: none"> 1. Estate to include information on renewal/ expiry of fire extinguisher in OSH meeting agenda in minute meeting. 2. Estate will conduct monthly inspection of Fire extinguisher by using monitoring and inspection form. 3. Estate to record any renewal of fire extinguisher unit in fire Extinguisher logbook. <p><u>Bukit Benut Estate</u></p> <ol style="list-style-type: none"> 1. Estate to conduct the chemical training for the worker and the person in-charge for chemical storage.

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	<ol style="list-style-type: none"> 2. Estate to monitor all transition (temporary storage) of the chemical and non-chemical as lubricant and gas cylinder inside the general store. 3. Estate to conduct refresher First Aid Training by Person-in charge. 4. Estate will conduct monthly First Aid Kits inspection by Person-in charge.
Assessment Conclusion:	As per record verification as per below: Training record for chemical handling dated 16/08/2022 and the Evaluation record. First aid training record and evaluation record and also the inspection record in Bukit Benut Estate. The monthly inspection record of fire extinguisher and monitoring. Also, the OSH meeting record in Lambak Elaeis Estate. The evidence correction and corrective actions were found to be adequate to close the major non-conformity. Major NC was closed on 07/09/2022.
Verification Statement:	<p>During site visit to SOU 22 Bukit Benut, interviewed with 7 harvesters at block 08B, 4 Inter 16 pump sprayers Block 08A (Lambak Estate), 5 harvesters at block 10B, 34 manuring gang at block 10A, 1 mill supervisor, 1 Fitter and 1 general worker verified the training on First Aid, Fire Drills, Chemical Handling are in place and from the interview verified their understanding on the training purposes.</p> <p>Verified that the chemical store for Lambak/Elaeis and Bukit Benut Estate already make an improvement on their placement of the chemical as per procedure. Tray are provided as prevention on the chemical leaking at the store. Verified and check all the SDS are in place and the validity of the SDS all still under 5 years before expired.</p> <p>From the Training record this 3-business unit verified all the training for each individual unit already complete the training as per their Training Plan 2023. From the inspection on the fire extinguisher verified that all the fire extinguisher expiry date still valid and from the sampled checked verified all the fire extinguisher pressure level are meet as per in the checklists. The fire extinguisher placement also meets as per in the SOP and verified also their map marking on the fire extinguisher placement.</p> <p>For the First training the training was held by the newly hired competent Hospital Assistant and both from ex-army. For Bukit Benut POM the First Aid training was led by Bukit Benut Estate Hospital Assistant and they are sharing the same Hospital Assistant.</p> <p>In conclusion, the major NC remain closed.</p>

Non-Conformity Report			
NCR Ref #:	2222385-202207-N1	Issue Date:	8/7/2022
Due Date:	7/7/2023	Date of Closure:	7/7/2023
Area/Process:	Lambak Elaeis Estate & Bukit Benut Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.4.5.4 Minor
Requirements:	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.		
Statement of Nonconformity:	The contractor workers salary paid was not comply with the legal requirements.		
Objective Evidence:	Bukit Benut Estate: Reviewed the records of 2 pay slips for contractor (Zxxxxx Txxxx Mxxx Ent) workers (I/C No.: 760xxx-01-xxxx and 980xxx-01-xxxx) for February 2022 until June 2022 found the following issues:		

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	<ol style="list-style-type: none"> 1. EPF contribution was not made according to the Employees Provident Fund Act 1991. 2. Number of working days, public holiday and work on rest day was not indicated in the payslips. 3. No evidence on the payment of EIS has been made.
Corrections:	Estate immediately contacts the contractor for justification for EPF contribution, worker's contractor agreement includes number of working days, public holiday and work on rest day, and also for payment of EIS.
Root cause analysis:	Lacking monitoring of contractor worker for EIS, EPF contribution and worker's contract agreement due inconsistency submission from contractor.
Corrective Actions:	<ol style="list-style-type: none"> 1. Estate advises the contractor to include number of working days, public holiday and work on rest day need to be indicate in worker`s contractor agreement, EPF contribution and EIS payment. 2. Estate to conduct awareness training for the contractor regarding on EFP, Contract agreement and payment for EIS. 3. Estate to appointed Person In charge for monitoring for contractor management.
Assessment Conclusion:	The CAP is accepted, and the implementation of the CAP will be verified during next assessment.
Verification Statement:	The management has implemented essential corrective actions in the contractor management system. Firstly, we've advised contractors to specify working days, public holidays, and rest day terms in worker's agreements, ensuring clarity and rights protection the training was conducted during the stakeholder meeting and training. Secondly, the management conducted training for contractors on EPF, contract compliance, and EIS payment procedures to enhance their knowledge and adherence to regulations. Next, a dedicated Person in Charge has been appointed to oversee contractor management, fostering accountability. These measures emphasize our commitment to transparent, compliant, and efficient operations, aligning us with regulatory requirements while promoting a fair and safe working environment. The minor NC was effectively closed.

Opportunity For Improvement			
Ref:	2222385-202207-I1	Clause:	MSPO 2530 Part 3:4.4.1.1
Area/Process:	Bukit Benut Estate & Lambak Elaeis Estate		
Objective Evidence:	The timeline of the completion of activities addressed in the Management Plan on Social Impact Assessment could be more details.		
Verification Statement:	The social management plan has detailed the completion of each activity.		

Opportunity For Improvement			
Ref:	2222385-202207-I2	Clause:	MSPO 2530 Part 4: 4.4.1.1
Area/Process:	Bukit Benut Palm Oil Mill		
Objective Evidence:	The timeline of the completion of activities addressed in the Management Plan on Social Impact Assessment could be more details.		

Verification Statement:	The social management plan has detailed the completion of each activity.
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3.4 Summary of the Nonconformities and Status

CAR Ref.	Clause & Category (Major / Minor)	Issued Date	Status & Date (Closure)
2222385-202207-M1	Part 3: 4.4.4.2 e, h & i Major	08/07/2022	Closed On 07/09/2022
2222385-202207-N1	Part 3: 4.4.5.4 Minor	08/07/2022	Closed On 07/07/2023
2364564-202306-M1	Part 3: 4.6.4.4 Major	07/07/2023	Closed on 06/10/2023
2364564-202306-N1	Part 3: 4.4.5.4 Minor	07/07/2023	Open

3.5 Issues Raised by Stakeholders

IS #	Description
1	<p>Feedbacks: Local Community (Chairman JPKK, Bukit Benut)</p> <p>Representatives informed during interview they are satisfied with current relationship with both mill and estate management. They hope the status remain and expand with visit to community places with various programmed involved. Appreciate with management for allowed their communities to apply vacancy in the complexes.</p> <p>No issues on boundaries and land between Sime Darby Plantation Berhad & local communities.</p> <p>Hope management for both mill and estate can consider inviting their communities to join any program conduct by Sime Darby Plantation Berhad as exposure to create harmonious among the communities, estate’s workers, and mill’s workers.</p>
	<p>Management Responses:</p> <p>The management always maintain the close relationship with local communities are sustain. Will update of any activities or company policies changes.</p>
	<p>Audit Team Findings:</p> <p>No further issue.</p>
2	<p>Feedbacks: Workers’ NUPW Chairman</p> <p>Representative informed during interview he is still new with the position. But already be as member of the union, he will continuously be briefed to workers on the awareness about Union Roles and Responsibilities so that workers attracted to join. Since the volume of workers joins as member of union still not more than 80% from total of estate’s workers.</p>
	<p>Management Responses:</p> <p>The management will always keep the union existence in both unit operations relevant to workers and will give freedom to workers to join the body.</p>
	<p>Audit Team Findings:</p> <p>No further issue.</p>
3	<p>Feedbacks: Sxm Kxx Huxx, Jaxx Hxx Entxxxxxx</p>

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	<p>Representative informed during interview he informed, his company dealing business with Sime Darby Plantation for a quite number of years.</p> <p>Through the years, he told his company has no issues with Sime Darby Plantation Berhad especially on payment matters, since the management follow his company payment terms and conditions without delay.</p> <p>He did inform been invited into Stakeholders meeting held which briefed by the management regarding on safety, environmental, waste management, company policies and complaints channel.</p> <p>Management Responses: Management will maintain good relationship with contractor.</p> <p>Audit Team Findings: No further issue.</p>
<p>4</p>	<p>Issues: Local workers</p> <p>They apply work with estates and mill based on the vacancy information spread by the head of villagers. They have been briefed on the terms and conditions and working environment in the plantations during the interview before been offer with the job they acquired. Their wages are paid according to Minimum Wage Order 2022 and Collective Agreement. They interested to join as member of union, and they not been stop by management. During pick crop, they been offer voluntary to do job task outside working hour (overtime) for additional income.</p> <p>Management Responses: The management is always advertising the job vacancy in media social to attract local workers with all amenities, benefit and good salary offered. Management targeted to hired more local workers as manpower for all operations job task.</p> <p>Audit Team Findings: No issues on management decision to attract local people to join as workers in estate and mill.</p>
<p>5</p>	<p>Issues: Foreign workers</p> <p>They did not pay any recruitment fee for getting a job in Sime Darby Plantation Berhad. They have been briefed on the terms and conditions and working environment in the plantations while they were in home country. Their wages are paid according to Minimum Wage Order 2022 and Collective Agreement. During pick crop, they been offer for overtime on voluntary basis. They not been stopped to join as member of union by management. Some of them been selected as workers representative to the Joint Committee to discuss workers matter including benefits and wages by voting among themselves without management interfere.</p> <p>Management Responses: The management is maintained good relationship with foreign workers with benefits offered and good pays. This to maintain the shortage of skilled workers especially for harvesting job, which is currently critically to all plantation companies to sustain oil palm production against highly demand in the market.</p> <p>Audit Team Findings: No issues on management continuously communicate with foreigner workers for better understanding on task offered.</p>
<p>6</p>	<p>Issues: Government Agencies – Sekolah Kebangsaan Ladang Bukit Benut, Sekolah Jenis Kebangsaan (Tamil) Lambak, Malaysia Palm Oil Board - Kluang</p> <p>Feedback regarding estate performance was resoundingly positive. The stakeholder praised the estate efficiency, cost-effectiveness, transparency, quality of service, adaptability, and collaborative approach.</p>



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	Community feedback was equally favourable, showcasing MSPO significant impact on municipal operations and resident satisfaction.
	Management Responses: Management to continue maintained good relationship with external stakeholders.
	Audit Team Findings: No further issue.

3.6 List of Stakeholders Contacted

Government Officer: 1. Malaysia Palm Oil Board – Kluang 2. Headmaster - Sekolah Kebangsaan Ladang Bukit Benut 3. Headmaster - Sekolah Jenis Kebangsaan (Tamil) Lambak	Community/neighbouring village: 1. JPKK Bukit Benut
Suppliers/Contractors/Vendors: 1. Jaxx Hxx Entexxxxx 2. Kejxxxxx Dixxxxx Sdn Bhd	Worker’s Representative/Gender Committee: 1. Local Workers 2. Foreign Workers 3. Gender Committee Representative

Section 4: Assessment Conclusion and Recommendation

Acknowledgement of Internal Responsibility and Formal Sign-off of Assessment Findings	
Based on the findings during the assessment Sime Darby Plantation Berhad SOU 22 Bukit Benut Palm Oil Mill and Supply Bases Certification Unit complies with the MS 2530-3:2013 and MS 2530-4:2013. It is recommended that the certification of Sime Darby Plantation Berhad SOU 22 Bukit Benut Palm Oil Mill and Supply Bases Certification Unit is continued.	
Acknowledgement of Assessment Findings	Report Prepared by
Name: SHYLAJA DEVI VASUDEVAN NAIR	Name: AHMAD RUFİ BIN ABU TALİB KHAN
Company name: SİME DARBY PLANTATION BERHAD	Company name: BSI SERVICES MALAYSIA SDN BHD
Title: HEAD, SUSTAINABILITY COMPLIANCE UNIT, GROUP SUSTAINABILITY DEPARTMENT	Title: CLIENT MANAGER
Signature:  Date: 24/10/2023	Signature:  Date: 13/10/2023

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 -	Sime Darby Plantation Berhad has established the policy “Group Sustainability & Quality Policy Statement” signed by the Group Managing Director (Mohamad Helmy Othman Basha), dated 02/12/2019. The implementation of MSPO has been incorporated in the policy. Documented information: Sustainability Policy	Complied
4.1.1.2	The policy shall also emphasize commitment to continual improvement. - Major compliance -	Sime Darby Plantation Berhad has established the policy “Group Sustainability & Quality Policy Statement” signed by the Group Managing Director (Mohamad Helmy Othman Basha), dated 02/12/2019. The policy covers commitment to: <ul style="list-style-type: none"> - Promoting good governance and transparency - Contributing to a better society - Minimizing environmental harm - Delivering sustainability quality The policy is guided by three main documents i.e.: <ul style="list-style-type: none"> - Responsible Agriculture Charter - Human Rights Charter - Innovation & Productivity Charter 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		Documented information: Sustainability Policy	
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 -	<p>Sime Darby Plantation Berhad has established internal audit procedures documented in Sime Darby Group Sustainability Department (GSD); Internal Audit Procedure; Doc number: SD/GSD/SCU/IAP; Revision: 03; Document Date: 10/01/2023.</p> <p>Based on the procedure, the internal audit is to be conducted annually as per Internal Audit Procedure. Verified that sampled estates have conducted the internal audit on a yearly basis. Records were available for verification as below.</p> <p>MSPO Internal Audit was conducted on 17/05/2023 at Bukit Benut Estate and 18/05/2023 at Lambak Elaeis Estate by Sustainability Compliance Unit, Group Sustainability Department. The Internal Audit Report is available for verification.</p> <p>Documented information: Internal Audit Procedure, Internal Audit Report</p>	Complied
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 -	<p>Sime Darby Plantation Berhad has established internal audit procedures documented in Sime Darby Group Sustainability Department (GSD); Internal Audit Procedure; Doc number: SD/GSD/SCU/IAP; Revision: 03; Document Date: 10/01/2023.</p> <p>MSPO Internal Audit was conducted on 17/05/2023 at Bukit Benut Estate and 18/05/2023 at Lambak Elaeis Estate. The Internal Audit was conducted by Sustainability Compliance Unit, Group Sustainability Department. The Internal Audit Report was available for verification. During the assessment, the internal audit team raised 7 Major Non-Conformities regarding MSPO Standard. The root cause was identified,</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		and the corrections and corrective action plans were implemented and closed on 15/06/2023. Documented information: Internal Audit Report, Internal Audit CAP	
4.1.2.3	Report shall be made available to the management for their review. - Major compliance -	The internal audit report was documented and made available for management review. As evidence, all findings from internal audit were responded by Estate Management within the acceptable timeframe. Report details as below. MSPO Internal Audit was conducted on 17/05/2023 at Bukit Benut Estate and 18/05/2023 at Lambak Elaeis Estate. The Internal Audit was conducted by Sustainability Compliance Unit, Group Sustainability Department. The Internal Audit Report was available for verification. During the assessment, the internal audit team raised 7 Major Non-Conformities regarding MSPO Standard at Lambak Elaeis Estate and 4 Major Non-conformance, 3 Minor Non-Conformance at Bukit Benut Estate. The root cause was identified, and the corrections and corrective action plans were implemented and closed on 15/06/2023 and 17/06/2023 respectively. Documented information: Internal Audit Report	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 -	Sime Darby Plantation Berhad has established SOP for Management Review documented in Standard Operation Manual, Sub-Section 5.6, dated: 25/05/2015. Documented information: Management Review Meeting Minutes, Management Review SOP.	Complied

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Criterion / Indicator	Assessment Findings	Compliance
	<p>Evidence(s) reviewed and verified: Based on the SOP established, the frequency for management review needs to be carried out at least once a year.</p> <ol style="list-style-type: none"> 1. Management Review Meeting conducted on 26/06/2023 at Lambak Elaeis Estate. 2. Management Review Meeting conducted on 23/05/2023 at Bukit Benut Estate. <p>The agenda discussed during the meeting as follows:</p> <ol style="list-style-type: none"> 1. Opening remark 2. Previous meeting minutes review 3. Matters arising from previous minutes of meeting 4. Objective / management program 5. Training plan 6. Result from internal and external audits: MSPO/RSPO 7. Nonconformity, corrective and preventative actions 8. Customer/ stakeholders feedback/ complaints 9. Resource needed 10. Changes that could affect the management systems 11. Recommendation for improvements 12. Other matters 13. Conclusion <p>Conformity statement/conclusion: Both the estate has conducted the Management Review and discussion related to MSPO requirement as well as well RSPO requirements were well discussed and recorded.</p>	

Criterion / Indicator	Assessment Findings	Compliance	
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 quarters. Among CIP verified were:</p> <ol style="list-style-type: none"> 1. Lambak Elaeis Estate <ol style="list-style-type: none"> a. GEO Spraying to increase the spraying capacity and productivity. b. Rat Baiting using motorcycle – increase the productivity of workers. c. Alion application in weeding application – reduce total rounds of spraying. d. Harvesting operation – increase new harvesters. 2. Bukit Benut Estate <ol style="list-style-type: none"> a. To reduce rat baiting labor application cost – placement of 5 baits per palm for mature, and 3 baits per palm for immature with no replacement round. b. To reduce manuring cost for mature area by maximising mechanize manuring application area using Carabao and Vicon Spreader. <p>Documented information: Continuous Improvement Plan, Social Management Plan, Environment Management Plan.</p>	<p>Complied</p>

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 -	Sime Darby Plantation Berhad has developed Standard Operation Manual (SOM) – Procedure for External Communication, Appendix 5.5.3.2, version 1 dated 01/04/2008 to put in place a system to effectively communicate with external interested parties on matters pertaining to performance of the estate. Timeframe for external communication to provide feedback within two weeks of the date of receipt for communication requiring direct feedback and within one week of the completion of the investigation for communication requiring investigation. The management have communicated the information to the relevant stakeholders during stakeholder meeting. Sampled the latest stakeholder meeting conducted at Lambak Elaeis Estate dated on 18/04/2023, and Bukit Benut Estate dated 22/03/2023	Complied

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 -	Management documents related to sustainability available at each operating units visited during the on-site audit upon request including sustainability policies, procedures, social and environmental assessments as well as management action plans etc. Furthermore, global documents accessible via company’s website. (http://www.simedarbyplantation.com/Sustainability)	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 -	The management have already established procedures regarding to communication to internal and external stakeholder, documented in Sustainability Plantation Management System (SPMS); Appendix 5 Flowchart and Procedure on Handling Social Issues, dated 01/11/2008. The sub document to PQMS - Estate Quality Management System (EQMS) and Standard Operation Manual (SOM) under Sub section 5.5 procedure for internal and external communication dated 01/11/2008 for estates has elaborated the requirements 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 estate’s management have nominated responsible persons for social issues as per sample in Lambak Elaeis Estate, the Estate Sr Assistant Manager, Mr Azlan Bin Saad. was appointed the PIC for social matters, as stated in the appointment letter dated 04/03/2023. Bukit Benut Estate has appointed Mr Zainal Abidin Bin Ahmad Sr Assistant Manager dated 10/03/2021.	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.	List of stakeholders for internal and external parties maintained up to date as of 01/2023. Lambak Elaeis Estate has conducted the stakeholder meeting dated 18/04/2023 and Bukit Benut Estate has conducted the stakeholder	Complied

Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	meeting on 22/03/2023, the meeting was attended by contractors, suppliers, and neighbouring villagers.	
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 -	Sime Darby Plantation Berhad has established SOP for traceability and documented in Sime Darby Plantation Berhad, Sustainable Supply Chain and Traceability for Upstream Malaysia ver. 01, dated 01/06/2022. Refer document no. SD/SDP/GSD/SCCS/0522/01. The objective of the procedure is to provide guideline for estates to establish and ensure effective implementation on sustainable supply chain and traceability of certified sustainable materials (FFB). Documented information: SOP Traceability	Complied
4.2.3.2	The management shall conduct regular inspections on compliance with the established traceability system. - Major compliance -	Inspection on the compliance of the traceability system were made on daily basis. The weighbridge operator key in all the related data into the system and verified by the executive at the end of the day. Sighted the weighbridge records and FFB delivery notes to the Bukit Benut Palm Oil Mill. Documented information: Traceability Inspection Records.	Complied
4.2.3.3	The management should identify and assign suitable employees to implement and maintain the traceability system. - Minor compliance -	Bukit Benut Estate has appointed the Assistant Manager Mr Amier Nadzry Irwan Bin Norsaharudin and Lambak Elaeis Estate has appointed Sr. Assistant Manager for PIC of Environmental/Quality Management System which stated on the traceability requirement is part of the job scope. Appointment was made on 01/01/2023 and 03/01/2023 respectively.	Complied

Criterion / Indicator		Assessment Findings	Compliance		
		Documented information: PIC Appointment Letter for Environmental / Quality Management System.			
4.2.3.4	Records of sales, delivery or transportation of FFB shall be maintained. - Major compliance -	<p>The estates send the FFB harvested to the Bukit Benut POM. The estate maintains the records of FFB sale/dispatch to the mill. Reviewed the records of FFB dispatch as follows:</p> <table border="1"> <tr> <td> Supplier: Bukit Benut Estate No. of Bunch: 164 Product ID: 0001 Nett weight: 8770 kg Delivery date: 31/03/2023 Weighbridge ticket no.: 3939 MSPO certificate no.: MSPO 686845 MSPO certificate validity: 17/12/2027 </td> </tr> <tr> <td> Supplier: Lambak Elaeis Estate No. of Bunch: 850 Product ID: 0001 Nett weight: 12480 kg Delivery date: 30/04/2023 Weighbridge ticket no.: 117742 MSPO certificate no.: MSPO 686845 MSPO certificate validity: 17/12/2027 </td> </tr> </table> <p>Documented information: FFB Delivery Chits, Weighbridge Ticket</p>	Supplier: Bukit Benut Estate No. of Bunch: 164 Product ID: 0001 Nett weight: 8770 kg Delivery date: 31/03/2023 Weighbridge ticket no.: 3939 MSPO certificate no.: MSPO 686845 MSPO certificate validity: 17/12/2027	Supplier: Lambak Elaeis Estate No. of Bunch: 850 Product ID: 0001 Nett weight: 12480 kg Delivery date: 30/04/2023 Weighbridge ticket no.: 117742 MSPO certificate no.: MSPO 686845 MSPO certificate validity: 17/12/2027	Complied
Supplier: Bukit Benut Estate No. of Bunch: 164 Product ID: 0001 Nett weight: 8770 kg Delivery date: 31/03/2023 Weighbridge ticket no.: 3939 MSPO certificate no.: MSPO 686845 MSPO certificate validity: 17/12/2027					
Supplier: Lambak Elaeis Estate No. of Bunch: 850 Product ID: 0001 Nett weight: 12480 kg Delivery date: 30/04/2023 Weighbridge ticket no.: 117742 MSPO certificate no.: MSPO 686845 MSPO certificate validity: 17/12/2027					
4.3 Principle 3: Compliance to legal requirements					
Criterion 4.3.1 – Regulatory requirements					

Criterion / Indicator	Assessment Findings	Compliance
<p>4.3.1.1 All operations are in compliance with the applicable local, state, national and ratified international laws and regulations. - Major compliance -</p>	<p>Sime Darby Plantation Berhad have established a mechanism to ensure compliancy to legal and other requirement and documented in EQMS (Estate Quality Management System) under Standard Operation Manual distributed to all operating units.</p> <p>Group Sustainability Department and respective operating units will undertake the responsibility of identifying, managing, updating and tracking the legal requirement as well as monitoring the status of legal compliance. Refer to Sime Darby Plantation Berhad, ESH Management System Manual, ESH Legal & Other Requirements; Guidelines and Procedures; Document ID: SD/SDP/SQM (ESH)/001-2-2; Revision:0. Date: 01/07/2012.</p> <p>Among the License and Permits sampled were:</p> <p><u>Lambak Elaeis Estate</u></p> <ol style="list-style-type: none"> 1. MPOB License; License Number: 518641002000; License Valid until 28/02/2024. 2. Permit Barang Kawalan Berjadual (Diesel & Petrol); Reference Number: BPGK JH (KLU) 0031 SK; Diesel - 15,000 litre and Petrol – 40 litres. Valid from 29/07/2021 till 28/07/2023. No siri P:J 002383. 3. Air Compressor License; Registration Number: JH PMT 11573; License Valid till 02/05/2022 (renewal in progress). <p><u>Bukit Benut Estate</u></p> <ol style="list-style-type: none"> 1. MPOB License; License Number: 522307002000; License Valid until 31/7/2023 2. Permit Barang Kawalan Berjadual (Diesel & Petrol); Reference Number: BPGK JH (KLU) 0624 SK; Diesel -9,000 liters and Petrol – 	<p>Complied</p>

Criterion / Indicator		Assessment Findings	Compliance
		<p>1,000 liters. Valid from 11/08/2021 till 10/08/2023.</p> <p>3. Air Compressor License; Registration Number: JH PMT 22514; License Valid till 10/08/2023.</p> <p>4. Permit kebenaran untuk membuat potongan upah di bawah Seksyen 24 Akta Kerja 1955 for Ladang Bukit Benut – for electricity payment not more than RM70.00 per month dated 30/11/2006.</p> <p>5. Akta Timbang & Sukat - Expired on 07/05/2024.</p> <p>6. Quit rent - Expired on 31/05/2024.</p> <p>7. Air Compressor - Expired on 31/07/2024.</p> <p>Documented information: Legal Compliance Procedure, License & Permits</p>	
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>The Company has established the Standard Operation Manual (SOM) Section 5: Management Responsibility Sub-Section 5.2 Customer Focus, Appendix 5.2.4a – Procedure for Legal and Other Requirements prepared by the Standards & Compliance Section, Total Quality and Environmental Management (TQEM) Plantation dated 01/11/2008. Refer document LORR Legal and Other Requirement for Bukit Benut Estate and Lambak Elaeis Estate updated on April 2023. Amongst the document are: -</p> <p>All operating units have Legal & Other Requirements Register (LORR) covering all the necessary regulatory requirements. Refer to legal register updated as at 05/04/2023 with addition to applicable laws since last assessment as follows:</p> <ol style="list-style-type: none"> 1. Minimum Wages Order 2022 2. Fire Services Act 1988 (Act 341) Amendment 2020 	Complied

Criterion / Indicator		Assessment Findings	Compliance
		3. "Pembangunan Sumber Manusia Berhad" Act 2000 4. Anti-Sexual Harassment Act 2021 5. Employees' Social Security (Amendment) Act 2022 6. Employment Insurance System (EIS) (Amendment) Act 2022 7. Control of Supplies Act 1961 8. Employment (Amendment) Act 2022 Documented information: LORR Lambak Elaeis and Bukit Benut Estate.	
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 -	Documented procedures have been established and implemented; refer to Estate Quality Management System, Level 2: Standard Operating Manual, Appendix 5.2.4(a): Procedure for Legal and Other Requirements dated 01/11/2008. Version 1. All legal requirement was documented in Legal and Other Requirement Register. Compliance to each applicable law and regulation is monitored by the operating unit. The legal register at the estate were reviewed/updated on a yearly basis / as and when needed for new updates/licenses. Sighted the document 'Summary of Compliance' available at the estates undersigned by the Top Management. The document lists the latest applicable laws and amendments, revision dates and acknowledgement by the management. – Latest updated of LORR at Lambak Elaeis and Bukit Benut Estate: 05/04/2023. All the legal and other requirements were registered accordingly and documented in the legal requirement register including new updates for Employment Insurance System (EIS) Amendment Act 2022,	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>Employees Social Security (Amendment) Act 2022 and Anti-Sexual Harassment Act 2021.</p> <ol style="list-style-type: none"> 1. 7/12/19 Arms Act 1960 Newly added 2. 17/12/19 Aux Police Regulations 1970 Revision 3. 18/05/20 Perintah Kaw Pergerakan 2020 Newly added 4. 18/05/20 Akta Pencegahan/Pengawalan Penyakit Berjangkit - Newly added <p>Emergency (Employee’s Minimum Standards of Housing, Accommodation’s and Amenities) (Amendment) Ordinance 2021</p> <p>Documented information: LORR</p>	
4.3.1.4	<p>The management should assign a person responsible to monitor compliance and to track and update the changes in regulatory requirements.</p> <p>- Minor compliance -</p>	<p>Tracking system available to identify changes in the relevant regulations through head office, website information and the information are communicated from the Group Head Office.</p> <p>On the site verification, interviews with office personnel and records verification indicates that the system is appropriate to the operations. Tracking system on any changes in the law is well implemented.</p> <p>Senior Assistant Manager from each estate were appointed as the person in charge for Traceability, Environment and Quality Management System.</p> <p>Documented information:</p> <p>Appointment Letter for PIC - Legal (Lambak Elaeis Estate) dated 03/01/2023.</p> <p>Appointment Letter for PIC - Legal (Bukit Benut Estate) dated 03/01/2023.</p>	Complied
Criterion 4.3.2 – Lands use rights			

Criterion / Indicator		Assessment Findings	Compliance
4.3.2.1	<p>The management shall ensure that their oil palm cultivation activities do not diminish the land use rights of other users.</p> <p>- Major compliance -</p>	<p>Lambak Elaeis and Bukit Benut Estate demonstrated with legal ownership or leases with legal documents.</p> <p>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.</p> <p>No issues of land dispute in all estates within SOU 22 that involved other land user rights since the last audit. Consultation with relevant stakeholders conducted on-site confirmed the information.</p> <p>Documented information: Complaints and Grievance Records, Interview with Stakeholders.</p>	Complied
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 of the estates visited on-site provided evidence of the company's legal ownership of the estate land.</p> <p>Verified that Lambak Elaeis Estate held a total of 20 land titles. Copies of land titles were available as per sample sighted as following: –</p> <ol style="list-style-type: none"> 1. Title 02GN 0010xxxx; Lot 01 Lot 000031xx; Division: Ellar, District: Kluang; Sub-district: Mukim Kluang; Area: 11.7612 ha. 2. Title 02GN 0010xxxx; Lot 01 Lot 000005xx; Division: Ellar, District: Kluang; Sub-district: Mukim Kluang; Area: 397.725 ha. 3. Title 02GN 0008xxx; Lot 01 Lot 000026xx; Division: Ellar, District: Kluang; Sub-district: Mukim Kluang; Area: 522.044 ha. 4. Title 17 HS(M) 0000xx; Lot 08 Lot 000013xx; Division: Ellar, District: Kluang; Sub-district: Mukim Kluang; Area: 2.4913 ha. <p>Verified that Bukit Benut Estate held a total of 20 land titles. Copies of land titles were available as per sample sighted as following: –</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance									
		1. GRN 98xxx, District: Kluang, Lot No: 8xx, Area: 195.969 Ha 2. GRN 98xxx, District: Kluang, Lot No: 8xx, Area: 285.4045 Ha 3. GRN 21xxx, District: Kluang, Lot No: 8xx, Area: 45.2741 Ha 4. GRN 120xxx, District: Kluang, Lot No: 10xx, Area: 180.8942 Ha Documented information: Land Title Lambak Elaeis and Bukit Benut Estate.										
4.3.2.3	Legal perimeter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable. - Major compliance -	Legal perimeter boundary has been maintained by the management. During the site visit to Block 08B of Lambak Elaeis Estate, it was verified that there were boundary packs (Red Poled) available along the perimeter boundary. There was no evidence of plantings beyond the perimeter boundary as verified during the site visit. All the audited units have boundary stone/markers adjacent to neighbouring properties. This is indicated in "GPS Surveyed Map" and verified at each site. The areas visited are as follows. <table border="1" style="margin-top: 10px;"> <thead> <tr> <th>Estates</th> <th>Field no</th> <th>Boundary details</th> </tr> </thead> <tbody> <tr> <td>Lambak Elaeis</td> <td>P 008B</td> <td>1.9706310, 103.310570</td> </tr> <tr> <td>Bukit Benut</td> <td>P 010C</td> <td>1.913732, 103.2985480</td> </tr> </tbody> </table> Documented information: Boundary Marker's Map. Boundary Marker Monitoring.	Estates	Field no	Boundary details	Lambak Elaeis	P 008B	1.9706310, 103.310570	Bukit Benut	P 010C	1.913732, 103.2985480	Complied
Estates	Field no	Boundary details										
Lambak Elaeis	P 008B	1.9706310, 103.310570										
Bukit Benut	P 010C	1.913732, 103.2985480										
4.3.2.4	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).	No issues of land dispute issue occurred in all estates within SOU 22, Bukit Benut that requires FPIC process since the last audit. Consultation with relevant stakeholders conducted on-site confirmed the information. This indicator is not applicable.	Not Applicable									

Criterion / Indicator		Assessment Findings	Compliance
- Minor compliance -			
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 land encumbered by customary rights under SOU 22 certification units’ estates. Hence, this indicator is not applicable.	Not Applicable
4.3.3.2	Maps of an appropriate scale showing extent of recognized customary rights land, if any, should made available. - Minor compliance -	There is no land encumbered by customary rights under SOU 22 certification units’ estates. Hence, this indicator is not applicable.	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 SOU 22 certification units’ estates. Hence, this indicator is not applicable.	Not Applicable
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 -	SIA assessment was conducted by Social & Environmental Project Unit, PSQM Department. The assessment had identified the issue that effects the stakeholders and workers. Baseline SIA for SOU 22 was conducted on 16-19/05/2016. The SIA plan was available dated 27/04/2023 for Lambak Elaeis Estate and 03/07/2023 for Bukit Benut Estate. Both estates have identified the negative and positive impacts during assessment. These impacts have been available in the plan as per verification. The implementation was verified as following sample from the Social Management Plan:	Complied

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Criterion / Indicator		Assessment Findings		Compliance
		Issue	Strategy	
		Lambak Elaeis		
		Workers Housing	1. Housing survey will conducted the Employee Workers Committee, 2. All damage will recorded in the OPP	
		Safety and health	1. Safety Training 2. VMO visit 3. Safety meeting once every three months 4. Medical Surveillance once a year	
		Bukit Benut Estate		
		To build strong relationship between management and workers	1. Organize sport and telematch for workers with or without family	
		Poor internet connection at certain area of workers quarters	1. To install Wi-Fi at designated area	
		Insufficient living quarters for workers	1. To provide additional living quarter with better house quality	
		Documented information: SIA, SIA Management Plan		
Criterion 4.4.2: Complaints and grievances				
4.4.2.1	A system for dealing with complaints and grievances shall be established and documented.	SOU 22 estates established the Complaint Book (Internal), Complaint/Feedback Form (External) and Communication Book		Complied

Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	<p>Internal & External to record the communication and complaints. Most of complaints made by internal stakeholders and workers were related to the housing repair which were based on the records. The complaints were acted on and resolved immediately by the estate management. For Complaint/Feedback Form by external stakeholders, action taken by the management was acknowledged by the complainant and verified to be resolved within the agreed timeframe.</p> <p>Sime Darby Plantation Berhad has established system to handled issue regarding to social as following; -</p> <ol style="list-style-type: none"> 1. Social Dialogue This session is about management and workers engagement between representative of workers, and employer (operating unit management) to resolve workplace and living condition issues through social dialogue. This dialogue frequency will be done once every two weeks. The issues that been raised during this dialogue will be recorded under a tracker. This tracker will be captured in the dashboard and available to RGM, RCEO, ILO WG. This system rolled out on since June 2022 to all operating unit. 2. Oil Palm Pal (OPP) Established and started been used since 26/11/2021 in for all Sime Darby Plantation Berhad Operating Unit. This OPP is a digitalized data management, used to capture all complaint/request for repair of workers houses and monitor progress of repair works till completion 	
4.4.2.2	<p>The system shall be able to resolve disputes in an effective, timely and appropriate manner that is accepted by all parties.</p> <p>- Major compliance -</p>	<p>Most of the complaints were made by internal stakeholders mainly workers and were related to the housing repair. Based on the records taken, actions were taken and resolved immediately by the estate management. For Complaint/Feedback Form by external stakeholders,</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>action taken by the management was acknowledged by the complainant and verified to be resolved within agreed timeframe.</p> <p>Sample taken in the OPP records at both estates is as the following:</p> <ol style="list-style-type: none"> 1. Issue date: 26/06/2023 date completed: 28/06/2023, ID No: 500 – Lambak Elaeis Estate 2. Issue date: 18/06/2023 date completed: 23/06/2023, ID No: 483 – Lambak Elaeis Estate 3. Issue date: 01/07/2023 date completed: 03/07/2023, ID No: 1009 – Bukit Benut Estate 4. Issue date: 19/06/2023 date completed: 19/06/2023, ID No: 988 – Bukit Benut Estate <p>Conformity statement/conclusion: The management has kept the records of each complaint conducted. The report was available for review and verification found that the action taken is effective, appropriate and accepted by all parties.</p>	
4.4.2.3	<p>A complaint form should be made available at the premises, where employees and affected stakeholders can make a complaint.</p> <p>- Minor compliance -</p>	<p>The estates have made available complaint and feedback forms for the use of stakeholders and workers. Nevertheless, that is not the only platform for workers and stakeholders to address their complaints and grievances as other platforms such as OPP, Suara Kami, Social Dialog among others are also made available. For Complaint/Feedback Form by external stakeholders, action taken by the management was acknowledged by the complainant to be resolved within the agreed timeframe. Sighted a latest complaint received by Bukit Benut Estate Estate recorded in the OPP Issue Tracking Dated on 01/07/2023 been resolved immediately on 01/07/2023.</p>	Complied
4.4.2.4	<p>Employees and the surrounding communities should be made aware that complaints or suggestions can be made any time.</p>	<p>The new workers induction, HCTP, ILO, Grievance channel and OPP briefing have been conducted to the new workers. Sighted the training</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
	- Minor compliance -	<p>records of employees involved in the training dated on 09/06/2023 at Bukit Benut Estate The awareness on surrounding communities for complaints or suggestion have been given during Stakeholder Consultation Meeting dated on 22/03/2023 at Bukit Benut Estate and 18/04/2023 at Lambak Elaeis The meeting was attended by 20 stakeholders included village head, school representative, contractor, and others.</p> <p>Evidence(s) reviewed and verified: Stakeholder meeting minutes, training records.</p> <p>Conformity statement/conclusion: Employees and the surrounding communities are made aware that complaints or suggestions can be made any time through informing them during the external stakeholder meeting and trainings to the workers. Interviews with workers found that they are aware about the complaints process.</p>	
4.4.2.5	<p>Complaints and resolutions for the last 24 months shall be documented and made available to affected stakeholders upon request.</p> <p>- Major compliance -</p>	<p>All complaints received and its response are recorded and can be tracked in the estates. Back dated from 24 months, all records were available and could be verified.</p> <p>Evidence(s) reviewed and verified: Complaint book, OPP records.</p> <p>Conformity statement/conclusion: The management has kept the records of complaint, and the action taken to solve the issue, thus it was found compliance to the indicator.</p>	Complied
Criterion 4.4.3: Commitment to contribute to local sustainable development			
4.4.3.1	<p>Growers should contribute to local development in consultation with the local communities.</p>	<p>Sime Darby Plantation Berhad with joint venture with Sime Darby Foundation initiate contributions to local sustainable development on</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
	- Minor compliance -	<p>social support initiatives includes promoting educations and offering scholarships to deserving students, promoting the rights and well-being of marginalized communities, improving communities' access to healthcare, assisting communities with disaster relief & prevention, donations to the needy and tree planting etc.</p> <p>Evidence(s) reviewed and verified:</p> <p>Contributions made by estates were based in consultation with stakeholders among local communities as per sample sighted as following:</p> <ul style="list-style-type: none"> - Lambak Elaeis Estate <ol style="list-style-type: none"> 1. Usage of estate compound for marathon activity dated 26/06/2023. 2. Approval of using the temple for the religion activity dated 07/05/2023. - Bukit Benut Estate <ol style="list-style-type: none"> 1. Cleaning the school compound at SJK(T) Ladang Bukit Benut dated 15/06/2023. 2. Repair of septic tank at SRA Ladang Bukit Benut dated 01/04/2023. 	
Criterion 4.4.4: Employees safety and health			
4.4.4.1	<p>An occupational safety and health policy and plan shall be documented, effectively communicated and implemented.</p> <p>- Major compliance -</p>	<p>Sime Darby Plantation Berhad have established the Group Policy on Health, Safety & Environment (HSE) Policy Statement signed by the Group Managing Director on 05/05/2022. The policy has been communicated to the workers through induction training for new workers, morning briefing and displayed at various notice boards within the estates.</p>	Complied

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Criterion / Indicator	Assessment Findings	Compliance
	<p>Lambak Elaeis and Bukit Benut Estates have established Safety and Health Management Plan and documented in Environment, Safety and Health Plan FY 2023. The In the policy stated the company commitment to the well-being of its employee, providing safe and healthy working environment, pre-emptively preventing our employees and external parties in the operations from injury and ill health as well as operating in an environmentally responsible manner at global operating sites.</p> <p>For both estates, the OSH Policy also stated the commitment to comply with statutory requirements, inculcating the culture of safety and health, improving the management of occupational safety, health related and environmental matters eliminating or minimizing any potential adverse effect on the environment arising from or business activities and to educate and encourage stakeholders in maintaining and enhancing the quality of the health, safety and environment.</p> <p>Both estates also have established Safety and Health Plan and reviewed on annually basis. The plan covers on OSH Legal Compliance, Emergency Response Plan, OSH Management System and Risk Management, HIRADC, training, OSH committee meeting, workplace inspection, medical surveillance and etc.</p> <p>Annual training programmed has been established with document title Training Schedule 2023 SOU (22) Lambak Elaeis dated 05/01/2023 and prepared by OSH Coordinator and verified by estate manager.</p> <p>Annual training programmed has been established with document title Training Schedule 2023 SOU (22) Bukit Benut dated 10/01/2023 and prepared by OSH Coordinator and verified by Estate Manager.</p>	

Criterion / Indicator		Assessment Findings	Compliance
		<p>An occupational safety and health policy and plan has been communicated on 06/02/2023 at community hall and attended by 29 workers.</p> <p>Evidence(s) reviewed and verified: Lambak Elaeis Estate.</p> <p>Based on the site verification, documents reviewed and interview with the sampled workers 4 from sprayer Inter 16 at block 06B, 7 harvesters at block 08B and occupational safety and health policy and plan has been documented, effectively communicated, and implemented.</p> <p>Evidence(s) reviewed and verified: Bukit Benut Estate.</p> <p>Based on the site verification, documents reviewed and interview with the sampled workers 4 from manurer at block 10B, 5 harvesters with 1 female mandore at block 10A and occupational safety and health policy and plan has been documented, effectively communicated and implemented.</p>	
4.4.4.2	<p>The occupational safety and health plan shall cover the following:</p> <ul 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: <ul style="list-style-type: none"> i. all employees involved shall be adequately trained on safe working practices ii. all precautions attached to products shall 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 	<p>The occupational safety and health plan cover the following:</p> <ul style="list-style-type: none"> a. Sime Darby Plantation Berhad have established the Group Policy on Health, Safety & Environment (HSE) Policy Statement signed by the Group Managing Director on 05/05/2022. The policy has been communicated to the workers through induction training for new workers, morning briefing and displayed at various notice boards within the estates. <p>For Lambak Elaeis Estate, verified the document Information: SUB: Briefing Regarding Emp. Safety Precaution, Medical Access and Freedom of Movement, RSPO, MSPO And Grievance Channel Policy, Briefing Record, Interview.</p> <p>For Bukit Benut Estate, verified the document Information title: RSPO/MSPO Training and SDP Policy held on 1/7/2023 attend by</p>	Complied

Criterion / Indicator	Assessment Findings	Compliance
<p>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>all 200 workers. Verified the attendance and the photo during the activities and the details on the briefing.</p> <p>b. The risk of all operation has been assessed and documented in the HIRARC dated 30/03/2023 with reference number HIRARC review – Accident to Arxxxx Muxxxx on 30/03/2023 FY 2023. (Lambak Elaeis Estate)</p> <p>The risk of all operation has been assessed and documented in the HIRARC dated 28/06/2023 with reference number HIRARC review – (Bukit Benut Estate)</p> <p>CHRA – Review Chemical Health Risk Assessment Report for Sime Darby Plantation Berhad (Southern Region) – Bukit Benut Estate – DOSH Reg. NO: JH/04/04/3xx).</p> <p>Date Assessment: 22/06/2020</p> <p>Name of Assessor: Nor Khaxxxxxx Lixxxx bixxx Axxxxx.</p> <p>DOSH Reg. No: HQ/15/ASS/00/3xx</p> <p>DOSH Ref no: HQ/15/ASS/00/3xx-xx-xxxxx-xx</p> <p>CHRA – Review Chemical Health Risk Assessment Report for Sime Darby Plantation Berhad (Southern Region) – Lambak Elaeis Estate – DOSH Reg. NO: JH/04/04/xxx).</p> <p>Date Assessment: 22/06/2020</p> <p>Name of Assessor: Nor Khaxxxxxx Lixxxx bixxx Axxxxx.</p> <p>DOSH Reg. No: HQ/15/ASS/00/3xx</p> <p>DOSH Ref no: HQ/15/ASS/00/3xx-xx-xxxxx-xx</p> <p><u>Lambak Elaeis Estate</u></p>	

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Criterion / Indicator	Assessment Findings	Compliance
	<p>Medical Surveillance – 4 workers were sent for medical surveillance From the Medical report all workers are fit to work.</p> <p><u>Bukit Benut Estate</u></p> <p>Medical Surveillance – 12 workers for medical surveillance. From the Medical report, 1 worker found to be not fit to work due to hypertension/dyslipidemia not on treatment. Management has decided to change job function from sprayer to general workers. Balance 11 workers are fit to work with 1 worker to have follow up on the blood pressure. The worker still works as mandore. This report dated 12/07/2022. For year 2023, medical surveillance conducted for 42 workers from 7-19/07/2023 is yet to be available during the audit.</p> <p><u>Lambak Elaeis Estate</u></p> <p>NRA – Latest Hearing Conservation Programme 2023 with reference report code: AUDIO 2023/Ldg Lambak-Elaeis/Audio-Jan 2023, OHD’s: Dr. Zaixxxx bin Mxxd – HQ/08/DOC/00/4xx and Dr. Rxxxx bxxxi Muxxxx – HQ/08/DOC/00/4xx. The report was prepared by Rx Inxxx Medxxxx Sxx Bxx: JH/19/23/143xxx. Date test 19/01/2023 & 20/01/2023 for 22 workers.</p> <p>Audiometric summary test result - 2 unilateral, Mild, left SNHL, 2 bilateral, Mild SNHL the balance 18 workers with normal result. The workers with abnormal result to have continue annual audiometry test, education and training and the notification for workers with abnormal result has been sent to DOSH in JKPP 7 on 19/01/2023.</p> <p><u>Bukit Benut Estate</u></p> <p>NRA – Latest Hearing Conservation Programme 2023 with reference report code: AUDIO 2023/Bukit Benut Estate/Audio-November 2022, OHD’s: Dr. Zaixxxx bin Mxxd –</p>	

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Criterion / Indicator	Assessment Findings	Compliance
	<p>HQ/08/DOC/00/5088 and Dr. Rxxxx bxxxi Muxxxxd – HQ/08/DOC/00/469. The report was prepared by Nixxxxxy Conxxxxxx Sxxx Bxx: AUDIO/22-12/011. Date test 21/11/2023 for 28 workers.</p> <p>Audiometric summary test result - 1 unilateral hearing impairment caused by noise. The balance 27 workers with normal result. The workers with abnormal result to have continue annual audiometry test, education and training and the notification for workers with abnormal result has been sent to DOSH in JKPP 7 on 15/02/2023.</p> <p>Workplace inspection has carried and present during the OSH meeting for every site of estate operation for both estates.</p> <p>c. Annual training programmed has been established with document title Training Schedule 2023 SOU (22) Lambak Elaeis dated 05/01/2023 and 10/01/2023 for Bukit Benut Estate and prepared by OSH Coordinator verified for each Estate Manager.</p> <p>First Aid Training by Hospital Assistant was conducted on 17/04/2023. 13 participants have involved, and the venue are at Lambak Elaeis Estate meeting room.</p> <p>For Bukit Benut Estate the first training was held on 26/05/2023, trained by Hospital Assistant at Clinic Bukit Benut Estate. Sighted the attendance attend by 13 participants.</p> <p>Fire Drill Training for workers and staffs by Kluang Fireman Department date on 13/06/2023 held at Lambak Elaeis Estate Main Office involved 20 participants among staff and workers. Verified the attendance and the photo in the training report.</p> <p>Fire Drill Training for workers and staffs by Renggam Fireman Department date on 04/07/2023 held at Muster Ground Bukit</p>	

Criterion / Indicator	Assessment Findings	Compliance
	<p>Benut Estate involved 25 participants among staff and workers. Verified the attendance and the photo in the training report.</p> <p>Safe working sign, etc. PPE use at workstation, SDS was implemented.</p> <p>Documented Information: Safety training records Lambak Elaeis and Bukit Benut Estate.</p> <p>d. Management has provided appropriate PPE to workers to cover all potentially hazardous operations as identified in the risk assessment and control such as Hazard Identification, Risk Assessment and Risk Control (HIRARC). PPE Issuance record was available for verification. Inspected with sample workers interviewed found all PPE was given accordingly to their task given. PPE Matrix has been established as per HIRARC, SDS, CHRA and NRA.</p> <p>Documented Information: Sample Latest PPE issuance records for Lambak Elaeis Estate– 15/04/2023 (rubber glove to 6 sprayer CDA). 19/06/2023 (safety helmet to 2 harvester gang 2, 6 & 25)</p> <p>Documented Information: Sample Latest PPE issuance records for Bukit Benut Estate – 06/06/2023 04/07/2023 (cotton glove, leather glove, safety helmet, safety boot and vest to 1 new worker).</p> <p>e. 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 has been established with document title Sime Darby Plantation Bhd Upstream Malaysia – Chemical Safety management</p>	

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	<p>reference number UM/HSE/OCP/04 dated 09/03/2021 and prepared by Head Health Safety Environment, Upstream Malaysia.</p> <p>Documented Information:</p> <ol style="list-style-type: none"> 1.SOP Handling of chemical. 2. Sample SDS for fertilizer reviewed: (Both Estate) <ol style="list-style-type: none"> i) NPK 45 – Latest SDS Review and update 06/01/2021 ii) ERP – Latest SDS Review and update 16/07/2022 iii) Agroblend - Latest SDS Review and update 10/10/2023 iv) Fertibor - Latest SDS Review and update 24/02/2021 Sample Chemical SDS Reviewed: (Both Estate) <ol style="list-style-type: none"> i) BM Glyphosate - Latest SDS Review and update 05/12/2019. ii) Cymerin - Latest SDS Review and update 11/02/2020 iii) Canyon 20W - Latest SDS Review and update 19/07/2021 iv) Tarang - Latest SDS Review and update 15/07/2020. v) Promax - Latest SDS Review and update 05/02/2019. f. Management has appointed responsible person for workers safety and health. Refer appointment letter to En. Azlan Saad dated 01/04/2023 and appointed by Chairman OSH Committee Lambak Elaeis Estate and Bukit Benut Estate En. Zainal Abidin Ahmad, Senior Assistant Bukit Benut Estate date 01/06/2023. Interview with person in charge found to have good knowledge and access to latest national regulations and collective agreements. <p>Documented Information: OSH chart, Appointment letter</p> g. Management has conducted regular two-way communication with their employees where issues affecting their business such as employee’s health, safety and welfare are discussed openly. OSH 	

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	<p>Meeting has been conducted on quarterly basis. Refer OSH minutes of meeting. Records was kept and all the concern of the employees and any remedial actions taken was recorded.</p> <p>Documented Information:</p> <p>Lambak Elaeis Estate OSH Minutes –</p> <p>i. Second Meeting year 2023 (20/06/2023), attendance 12 participants from employer and employee with 6 absent. Verified the minute meeting was handed over to all participants on 27/06/2023. Verified in the minute the workplace inspection, accident report, PPE update, training update, previous minute confirmation and any other matters has been discuss in the meeting.</p> <p>ii. First Meeting year 2023 (23/03/2023), attendance 11 participants from employer and employee with 7 absent. Verified the minute meeting was handed over to all participants on 31/03/2023. Verified in the minute the workplace inspection, accident report, PPE update, training update, previous minute confirmation and any other matters has been discussed in the meeting.</p> <p>Bukit Benut Estate OSH Minutes –</p> <p>i. Second Meeting year 2023 (29/05/2023), attendance 18participants from employer and employee with 3 absent. Verified the minute meeting was handed over to all participants on 27/05/2023. Verified in the minute the workplace inspection, accident report, PPE update, training update, previous minute confirmation and any other matters has been discussed in the meeting.</p>	

Criterion / Indicator		Assessment Findings	Compliance
		<p>ii. First Meeting year 2023 (02/03/2023), attendance 17 participants from employer and employee with 5 absent. Verified the minute meeting was handed over to all participants on 01/03/2023. Verified in the minute the workplace inspection, accident report, PPE update, training update, previous minute confirmation and any other matters has been discussed in the meeting.</p> <p>h. Management has established procedures on Accident and emergency. Refer document title Incidents, Accidents and Non-Compliance Management Procedures with reference number UM/HSE/SP/03 dated 01/06/2022 signed by CEO Upstream Malaysia. Flowchart for emergency has been placed at strategic location e.g Office notice board, Line site, store etc. Safety was given upon entrance of sample site visited. Interview with sample workers 4 from sprayers and 7 from harvesters found they have good understanding on accident and emergency procedures.</p> <p>Documented Information: SOP ERP, ERP Organization chart, ERP Flow chart are verified and reviewed all updated and standardized for SOU 22 Bukit Benut. From the interview, session in both estates, verified their understanding on ERP and SOP on emergency response. Verified the Training record was plan in training matrix and Training. Most of the training plan in FY 2023 are as per schedule OSH plan.</p> <p>i. First aider has been present at all field visited and works station inspected. Latest training has been conducted on 17/04/2023 attend by 13 participants. Refer training material, attendance, and photos. First aid box was inspected during site visit and found contains with approved contents. Verified that first aid box was available at each worksite.</p>	

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	<p>Documented Information: First Aid box list and inspection, Training for first aider.</p> <p>j. Lambak Elaeis Estate - Accident record was verified during the audit. Accident record and investigation was recorded and discussed during quarterly OSH meeting. Refer JKPP 6,7 and 8 report. There was 10 cases accident reported in year 2022. As at to-date in year 2023 there were 7 cases accident reported. 5 in hearing impairment caused by noise and 2 cases of thorn injuries as at 30/03/2023. Total working days in 2023 are 426,306 hours. For statistic the fatality rate is at zero (0), occupational accident, poisoning rate and infection disease rate at 29.37, frequency rate at 11.73 and lost time date against per million hour rate are at 218.15.</p> <p>Documented Information: JKPP 6,7 and 8. Submission of JKPP 8 report, Accident record and investigation reports, SOCSO payment. Verified the JKPP 8 was sent on 31/01/2023. Reference number JKPP8/142399/2023.</p> <p>Bukit Benut Estate - Accident record was verified during the audit. Accident record and investigation was recorded and discussed during quarterly OSH meeting. Refer JKPP 6,7 and 8 report. There was 35 cases accident reported in year 2022. As at to-date in year 2023 there were 7 cases accident reported. Total working days in 2022 are 476,336.88 hours with average 187.83 workers. For statistic the fatality rate is at zero (0), frequency rate 159.72, occupational accident, poisoning rate and infection disease rate at 62.98 and lost time date against per million-hour rate are at 218.15.</p> <p>Documented Information: JKPP 6,7 and 8. Submission of JKPP 8 report, Accident record and investigation reports, SOCSO payment.</p>	

Criterion / Indicator		Assessment Findings	Compliance
		Verified the JKPP 8 was sent on 25/01/2023. Reference number JKPP8/119018/2022.	
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>Sime Darby Plantation Berhad established the Group Sustainability & Quality Policy Statement dated 02/12/2019 by Group Managing Director where the company is respecting, upholding & no-exploitation of fundamental human rights. This policy statement is guided by the commitment spells out in the Human Rights Charter (HRC) last revised 2020.</p> <p>Besides, Policy on the Protection of Human Rights Defenders (HRDs) was established with effective date on 25/03/2020. Sime Darby Plantation Berhad respect and safeguard human rights, nation of democracy and its institution. They recognize that Human Rights Defenders have the role and responsibility of upholding human rights and the need for them to be able to lodge complaints that may arise from their business activities and relationship with Sime Darby Plantation Berhad. This Policy is applied to all stakeholders affected by the business activities and relationships including directors, employees, counterparties, business partners, workers in our operations and supply chains, and communities surrounding our operations. The policies were communicated to the employees during induction training for new employees and morning muster. Sighted the training records are available at Lambak Elaeis Estate dated 06/02/2023 and on 01/07/2023 at Bukit Benut Estate</p> <p>Documented information: Group Sustainability & Quality Policy, Human Right Charter. Training records.</p>	Complied

Criterion / Indicator	Assessment Findings	Compliance
<p>4.4.5.2 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>Sime Darby Plantation Berhad established Human Rights Charter last revised 2020 where they have a responsibility to respect, support and uphold fundamental human rights as expressed, amongst others, in the Universal Declaration for Human Rights and the United Nations Guiding Principles on Business and Human Rights. They promote diversity and inclusion by providing equal opportunities and not tolerating any form of discrimination on the grounds of ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity union membership, political affiliation, or age.</p> <p>The policy could be downloaded from https://simedarbyplantation.com/wp-content/uploads/2021/12/HRC-2020-1.pdf.</p> <p>Conformity statement/conclusion: Records of employments and interview conducted on-site with sampled internal and external stakeholders confirmed that the workers and groups including local communities, women, and migrant workers does not experience the discrimination.</p>	<p>Complied</p>
<p>4.4.5.3 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>Sime Darby Plantation Berhad established employment contract for workers. The employment contract adopts by Bukit Benut Estate and Lambak Elaeis Estate as part as requirement to ensure the workers employment conditions received as accordingly.</p> <p>Review on the sampled of employment contracts verified terms and conditions outlined as per collective agreement and Employment Act 1955.</p> <p>The original copy kept by management demonstrated in workers’ origin language and signed by the worker.</p>	<p>Complied</p>

Criterion / Indicator	Assessment Findings	Compliance
	<p>Evidence(s) reviewed and verified: Based on records of sample employees sighted in indicator 4.4.5.6 above, the working hours found in compliance with employees' terms and conditions of MAPA Circular No. MAPA Circular # 12/2019; The Malayan Agricultural Producers Association; Date: 02/04/2019; MAPA/NUPW Field and Other General Employees and Fringe Benefits Agreement, 2019. This also in line with Malaysia Employment Act 1955</p> <p>Bukit Benut Estate workers' samples: - $\sqrt{212} * 0.8 = 12$ The workers sample as following,</p> <ol style="list-style-type: none"> 1. xxxx04 2. xxxx50 3. xxxx00 4. xxxx76 5. xxxx00 6. xxxx59 7. xxxx28 8. xxxx52 9. xxxx16 10. xxxx10 11. xxxx82 12. xxxx11 <p>Lambak Elaeis workers' samples:</p>	

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		<p>- $\sqrt{335} \times 0.8 = 15$</p> <p>The workers sample as following,</p> <ol style="list-style-type: none"> 1. xxxx82 2. xxxx22 3. xxxx29 4. xxxx66 5. xxxx51 6. xxxx25 7. xxxx24 8. xxxx80 9. xxxx48 10. xxxx23 11. xxxx57 12. xxxx05 13. xxxx28 14. xxxx71 15. xxxx65 <p>Conformity statement/conclusion: Management has ensured that employees' pay, and conditions meet legal or industry minimum standards and as per agreed Collective Agreements. The living wage provided are sufficient to meet basic needs and the management has also provided some discretionary income based on minimum wage.</p>	
4.4.5.4	Management should ensure employees of contractors are paid based on legal or industry minimum standards according to the	Management has ensured employees of contractors are paid based on Minimum Wages Order 2022 according to the employment contract agreed between the contractor and his employee based on the sample	Minor NC

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	<p>employment contract agreed between the contractor and his employee.</p> <p>- Minor compliance -</p>	<p>contractors' agreements sighted in Bukit Benut Estate and Lambak Elaeis Estate as following:</p> <p>Bukit Benut Estate – Jaxx Hxx Entxxxxxxx</p> <p>Lambak Elaeis Estate – Syaxxxx Six Kxx Huxx and Mohxxx Sunxxxx Entxxxxxxx</p> <p>Verification on the salary slip taken on the Jaxx Hxx Entxxxxxxx found that the rate paid is not according to the agreed amount in the work agreement. Sample taken on the Syaxxxx Six Kxx Huxx and Mohxxx Sunxxxx Entxxxxxxx it was noted that the workers holiday pay was paid not according to rate stated in employment contract, thus the Minor NC was raised.</p>	
4.4.5.5	<p>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.</p> <p>- Major compliance -</p>	<p>The established records of Employee Master list which is available as a database in computerized Checkroll System is able to provide accurate account of all employees including their particulars of full names, gender, date of birth, date joined company, wages grade and position, date of entry, and period of employment.</p> <p>Evidence(s) reviewed and verified: List of employee and list of contractor's employee.</p>	Complied
4.4.5.6	<p>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.</p> <p>- Major compliance -</p>	<p>Bukit Benut Estate and Lambak Elaeis Estate employed local and foreign workers and registered into Employee Master Details Listing in SEMUA system.</p> <p>Review on the listing, verified all workers are employed by Sime Darby Plantation Berhad's estates' management.</p> <p>Evidence(s) reviewed and verified:</p> <p>Copies of fair contracts that have been signed by both employee and employer were provided to each employee as per records in Bukit Benut Estate and Lambak Elaeis samples as following:</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>Bukit Benut Estate workers' samples:</p> <ul style="list-style-type: none"> - $\sqrt{212} * 0.8 = 12$ <p>Lambak Elaeis contractor workers' samples:</p> <ul style="list-style-type: none"> - $\sqrt{335} * 0.8 = 15$ <p>Evidence(s) reviewed and verified: Worker's employment contract, workers file.</p> <p>Conformity statement/conclusion: All employees were 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. The employment contract is available in language that the workers understand.</p>	
4.4.5.7	<p>The management shall establish a time recording system that makes working hours and overtime transparent for both employees and employer.</p> <p>- Major compliance -</p>	<p>Bukit Benut Estate and Lambak Elaeis Estate registered all their workers into Employee Master Details Listing in SEMUA system. All the daily attendance and overtime work were recorded in Estate Daily Attendance Report.</p> <p>Evidence(s) reviewed and verified:</p> <p>As per verification on attendance (out-turn) and work hours (normal time and overtime) recording system established in both manual and computerized check roll system which makes working hours and overtime transparent for both employees and employer.</p> <p>Conformity statement/conclusion: The management has established the time recording system that makes the working hour and over time transparent.</p>	Complied
4.4.5.8	<p>The working hours and breaks of each individual employee as indicated in the time records shall comply with legal regulations</p>	<p>Lambak Elaeis Estate and Bukit Benut employed local and foreign workers and registered into Employee Master Details Listing in SEMUA</p>	Complied

Criterion / Indicator	Assessment Findings	Compliance
<p>and collective agreements. Overtime shall be mutually agreed and shall always be compensated at the rate applicable and shall meet the applicable legal requirement.</p> <p>- Major compliance -</p>	<p>system. Worker’s attendance will be recorded daily in Estate Daily Attendance Report.</p> <p>Onsite interview with sampled workers informed working time and break time is according to employment contract. Overtime offered to workers is voluntarily upon mutually agreement between management and workers.</p> <p>Auditee: Interview with the workers found that they are able to rest during the working hour.</p> <p>Documented information: SEMUA system, workers clock in and clock out record.</p> <p>Evidence(s) reviewed and verified: Based on records of sample employees sighted in indicator 4.4.5.6 above, the working hours found in compliance with employees’ terms and conditions of MAPA Circular No. MAPA Circular # 12/2019; The Malayan Agricultural Producers Association; Date: 02/04/2019; MAPA/NUPW Field and Other General Employees and Fringe Benefits Agreement, 2019. This also in line with Malaysia Employment Act 1955.</p>	
<p>4.4.5.9 Wages and overtime payment documented on the pay slips shall be in line with legal regulations and collective agreements.</p> <p>- Major compliance -</p>	<p>Lambak Elaeis Estate manage workers’ payslip through SAP system. Daily attendance and total hours of overtime will be recorded into SAP system. Wages and overtime were paid according to the Daily Attendance Report and productivity reports.</p> <p>Evidence(s) reviewed and verified: Based on records of sample employees sighted in indicator 4.4.5.6 above, the working hours found in compliance with employees’ terms</p>	<p>Complied</p>

Criterion / Indicator		Assessment Findings	Compliance
		<p>and conditions of MAPA Circular No. MAPA Circular # 12/2019; The Malayan Agricultural Producers Association; Date: 02/04/2019; MAPA/NUPW Field and Other General Employees and Fringe Benefits Agreement, 2019. This also in line with Malaysia Employment Act 1955.</p> <p>The management of Bukit Benut Estate has conducted the salary calculation training on 12/06/2023. Sighted the training record, training materials</p>	
4.4.5.10	<p>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.</p> <p>- Minor compliance -</p>	<p>All local employees are provided with the mandatory Employee Provident Fund (EPF) contributions while both local and foreign employees contributed with Social Security Organization (SOCSO). Estate contributed 10 kg of rice once every 2 months for all their workers. Apart from that, all the workers are provided with free medical facilities. In additional, all the workers are entitled with the phone allowance of RM5 for every month. Free housing facilities were provided to all the workers and their families as well 35 gallons of water for each worker per day.</p> <p>Evidence(s) reviewed and verified: The record of SOCSO was verified as following:</p> <ul style="list-style-type: none"> - Lambak Elaeis Estate: Sample taken for the month of January 2023: RM 8,xxx.xx, March 2023: RM 8,xxx.xx May 2023: RM 8,xxx.xx - Bukit Benut Estate: Sample taken for the month of January 2023: RM 7,xxx.xx, 	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>March 2023: RM 7,xxx.xx</p> <p>May 2023: RM 7,xxx.xx</p>	
4.4.5.11	<p>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.</p> <p>- Major compliance -</p>	<p>Sime Darby Plantation Berhad established Workers Housing Management Procedure 2022, Ver.01, dated 30/06/2022 as guidelines to continuously improve of living standards of their employee in estates and mill operations. Its shown company commitment in managing employee's housing repair and maintenance through digital platform named Digital Housing Complaint system or 'OilPalmPal'.</p> <p>To provide guidance to management in providing a safe, livable workers housing condition in accordance with Workers Minimum Standard of Housing & Amenities (Amendment) 2021.</p> <p>To integrate all past policies related to workers housing & amenities management in the operating units including.</p> <ol style="list-style-type: none"> 1. Workers minimum standard of housing amenities guidelines – Jan 2015 2. IOM – employees housing inspection & welfare – Dec 2020 3. IOM – rules & regulations at employee house – June 2021 4. IOM – Safe handling & storage of Petrol – Mar 2021 5. IOM – Safe Fogging Procedure – June 2021. <p>All workers are provided with free housing facilities that included basic amenities such as clean water (35 gallons/month), community hall, sport facilities, etc. were provided to the workers.</p> <p>Electricity which is obtained from the national grid. The housing condition was in accordance with the Workers' Minimum Standards Housing and Amenities Act 1990 (Act 446) Amendment 2021.</p>	Complied

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		<p>Weekly inspections by medical assistant were done to ensure cleanliness of the housing. Records were well maintained as per sample latest inspections as following:</p> <ul style="list-style-type: none"> - Lambak Elais Estate: 30/06/2023 - Bukit Benut Estate: 07/04/2023 	
4.4.5.12	<p>The management shall establish a policy and provide guidelines to prevent all forms of sexual harassment and violence at the workplace.</p> <p>- Major compliance -</p>	<p>The management have already established the Sexual Harassment Policy under Human Rights Charter revised 2020. The training was conducted on 18/04/2023 at Lambak Elais Estate and 18/04/2023 at Bukit Benut Estate.</p> <p>Sime Darby Plantation Berhad has established Gender Committee at both estate level and region level. Sighted the minute of meeting dated 20/05/2023 at Lambak Elais Estate and 08/06/2023 at Bukit Benut Estate. The meeting discuss the issues as following:</p> <ol style="list-style-type: none"> 1. Planning of activities 2. Matters arising 3. Planning of meeting 4. Briefing of type of harassment. <p>Documented information: Human Right Charter, Training Records, Minute of meeting.</p>	Complied
4.4.5.13	<p>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 exercising this right should not be</p>	<p>Policy to respect the rights of all employees has been embedded in Sime Darby Plantation Berhad established policy of "Group Sustainability & Quality Policy Statement" which was signed by the Group Managing Director (Mr. Mohamad Helmy Othman Basha), dated 2/12/2019.</p> <p>Employees were given freedom to associate and bargain collectively with company and to organize among themselves through association</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
	discriminated against or suffer repercussions. - Major compliance -	meetings as per sample sighted as per sample latest minutes of meeting between Management and NUPW representatives. Union Meeting sighted in Lambak Elaeis Estate on 17/04/2023, and 22/03/2023 at Bukit Benut Estate. Interview with workers found that there is no restriction of joining the Union. The management has established Social Dialogue with representative from each community will be conduct a meeting and discuss issues. Sighted the Social Dialogue tracking system report at both estate in SOU 22.	
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 and young persons is acceptable on family farms, under adult supervision, and when not interfering with their education. They shall not be exposed to hazardous working conditions. - Major compliance -	Policy to protect children and young person has been embedded in Sime Darby Plantation Berhad established policy of "Group Sustainability & Quality Policy Statement" which was signed by the Group Managing Director (Mr. Mohamad Helmy Othman Basha), dated 02/12/2019. Based on the interview and sighted records of employees' master lists data, no young person below 18 years old employed within all operating units within SOU 22.	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 -	A documented training programme has been developed and available in the Training and Safety Briefing Plan for Year 2023. The trainings were sighted to have included Gender Specific Training and involves staffs and workers. Auditee: Lambak Elaeis Estate and Bukit Benut Estate. Documented information:	Complied

Criterion / Indicator	Assessment Findings	Compliance
	<p>Health & Safety Plan, Training Program (Verified both estates have updated and maintain the latest requirement and record)</p> <p>Evidence(s) reviewed and verified: Training Records, Evaluation Forms, Interview Workers & Stakeholders.</p> <p><u>Lambak Elaeis Estate</u></p> <ol style="list-style-type: none"> 1. First Aid Training by Hospital Assistant was done on 17/04/2023. 13 participants were involved, and the venue are at Lambak Elaeis Estate meeting room. 2. Fire Drill Training for workers and staffs by Fireman Department date on 13/06/2023 held at Lambak Elaeis Estate Main Office involved 20 participants among staff and workers. Verified the attendance and the photo in the training report. 3. Safe working sign, etc. PPE use at workstation, SDS was implemented. <p><u>Bukit Benut Estate</u></p> <ol style="list-style-type: none"> 1. First Aid Training by Hospital Assistant was done on 26/06/2023. 14 participants were involved, and the venue are at Clinic Bukit Benut Estate. 2. Fire Drill Training for workers and staffs by Fireman Department date on 04/07/2023 held at Muster Ground Bukit Benut Estate involved 25 participants among staff and workers. Verified the attendance and the photo in the training report. 3. Safe working sign, etc. PPE use at workstation, SDS was implemented. <p><i>Conformity statement/conclusion:</i></p>	

Criterion / Indicator		Assessment Findings	Compliance
		Based on the documents reviewed it was concluded that the training program has been effectively established and is accessible to all staffs and stakeholders. The program also includes gender specific needs.	
4.4.6.2	<p>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 training need analysis was conducted based on the job designation and training required by the job type.</p> <p>Documented information: For both estates, verified the Training need analysis year 2023 was prepared by OSH Coordinator on 05/01/2023 signed and verified by Estate Manager.</p> <p>Training evaluation for first aid training, fire drill training and buffer zone briefing for sprayers and manuring are verified with a report on the understanding on the program requirements.</p> <p>Conformity statement/conclusion: Based on the documents reviewed it was concluded that the training program has been effectively established and is accessible to all staffs and workers.</p>	Complied
4.4.6.3	<p>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.</p> <p>- Minor compliance -</p>	<p>A training programme has been developed and available. Refer Annual Training Plan FY 2023 prepared by OSH Coordinator on 05/01/2023 signed and verified by Estate Manager. Training has been implemented as per training programme. Sample workers checked has undergo training and have good understanding on their job function and responsibility.</p> <p>Conformity statement/conclusion: Trainings were effectively conducted for all work process. The effectiveness of the trainings was then assessed, and evidence of understanding were available and verified. Management has established procedures on Accident and emergency. Refer document title Incidents, Accidents and Non-</p>	Complied

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Criterion / Indicator	Assessment Findings	Compliance
	<p>Compliance Management Procedures with reference number UM/HSE/SP/03 dated 01/06/2022 signed by CEO Upstream Malaysia. Flowchart for emergency has been placed at strategic location e.g Office notice board, Line site, store etc. Safety was given upon entrance of sample site visited. Interview with sample workers 4 from sprayers and 7 from harvesters found they have good understanding on accident and emergency procedures.</p> <p><u>Lambak Elaie Estate</u></p> <ol style="list-style-type: none"> 1. Refresher Safety Briefing for workers. (LEE) - 21/06/2023 – All workers. 2. First Aid Training by HA – 17/04/2023 – 13 participants. 3. Refresher training on SOP, eye protection, IOM, lightning alert and learning from incidents (LFI) to workers – 13/02/2023 – 32 workers. 4. Safety briefing for Bridge Contractor – Kulxxx 4x Entxxxxxxx – 08/06/2023 – 11 participants. 5. Safety Briefing for Drone spraying contractor – Merxxxx Sexxxxx Sdn Bhd – 15/05/2023 – 6 participants. 6. e-SIME training – 09/05/2023 – 12 participants. 7. Handover of ear plug & Training – 08/05/2023 – 16 participants. 8. Trunk injection Briefing & Training – 03/05/2023 – 5 participants 9. Trunk injection Briefing & Training – 09/05/2023 - 5 participants. 10. Bagworm Census Briefing & Training – 29/04/2023 – 4 participants. 11. Refresh training for P&D Spraying Using Cypermethrin – 27/04/2023 – 5 participants. 	

Criterion / Indicator	Assessment Findings	Compliance
	<p>12. Buffer zone Inspection and Maintenance – 15/04/2023 – 4 workers.</p> <p>13. Buffer zone Briefing for sprayers/manuring – 15/04/2023 – 32 participants.</p> <p>14. New PMI Induction Training – 10/03/2023 – 15 participants.</p> <p>15. Safety briefing for replanting Contractor Haxxxx Entxxxxxxx – 07/03/2023 – 8 participants.</p> <p><u>Bukit Benut Estate</u></p> <p>1. SMPO, RSPO and SDP Policy. (Bukit Benut Estate) - 01/07/2023 – All workers. (200 workers)</p> <p>2. First Aid Training by HA – 26/05/2023 – 14 participants.</p> <p>3. Chemical Handling – 10/05/2023 – 15 sprayer and manurers.</p> <p>4. Water Management Training – 24/05/2023 – 5 participants.</p> <p>5. Ear Plug Training – 23/05/2023 – 17 participants.</p> <p>6. Hearing Conservation and Noise Awareness Training – 12/05/2023 – 25 participants.</p> <p>7. Toolbox Training with EFB Contractor – 10/05/2023 – 16 participants.</p> <p>8. Riparian Reserves management Training & Proper PPE to sprayer – 15/04/2023 – 15 participants</p> <p>9. Riparian Reserves Management training to manuring team – 15/04/2023 - 15 participants.</p> <p>10. Fertilizer application Training – 15/04/2023 – 8 participants.</p> <p>11. INTERPUMP Training (SAFETY/ – 27/04/2023 – 5 participants.</p> <p>12. Salary calculation – 05/04/2023 – 20 workers.</p>	

Criterion / Indicator		Assessment Findings	Compliance
		13. SOP Briefing to MB Operator – 30/03/2023 – 2o participants. 14. Training to MB Operator - - 30/01/2023 –15 participants.	
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 -	<p>Sime Darby Plantation Berhad has established environmental policy documented in Group Sustainability and Quality Statement signed by Group Managing Director dated 05/05/2022.</p> <p>The policy has been communicated to the workers through induction training for new workers, morning briefing and displayed at various notice board within the estate. The policy has been briefed to 321 workers in Lambak Elaeis Estate dated on 15/04/2023 and for Bukit Benut the policy has been brief to their 200 workers on 01/07/2023. Verified the attendance and photo attached in the assessment training report.</p> <p>Documented information: SOP on law updated and legal compliance guidelines for environment. Management plan</p> <p>Evidence(s) reviewed and verified: Based on Policy of environmental plan for year 2023 dated 13/01/2023 the compliance with environmental have been verified as per below:-</p>	Complied

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Criterion / Indicator		Assessment Findings				Compliance															
		<p>Lambak Elaeis Estate to ensure all oil trap has been clean every 3 month.</p> <table border="1"> <thead> <tr> <th>Action step</th> <th>PIC</th> <th>Date Commencement</th> <th>Tracking Date</th> </tr> </thead> <tbody> <tr> <td>Identify oil Trap</td> <td>Hutaya</td> <td>Jan 23</td> <td>100%</td> </tr> <tr> <td>Clean Up oil Trap</td> <td>Hutaya</td> <td>Jan 23</td> <td>25%</td> </tr> </tbody> </table>				Action step	PIC	Date Commencement	Tracking Date	Identify oil Trap	Hutaya	Jan 23	100%	Clean Up oil Trap	Hutaya	Jan 23	25%				
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Criterion / Indicator		Assessment Findings				Compliance
			iii. Frequent maintenance of vehicle available.			
		To reduce the release exhaust emission to air.	i. Scheduled maintenance for all vehicle/machineries could release emissions.	Assistant Manager and Foreman	Ongoing	
		To manage the scheduled waste as per requirement.	i. To ensure that all SW is collected and disposed as per requirements. ii. Frequent monitoring on the SW stored at SW store.	Assistant Manager and storekeeper	Ongoing	
		To avoid any blocked drainage system at the workers housing areas.	i. Weekly inspection at workers quarters areas. ii. Frequent maintenance and housekeeping at all drainage system available.	Assistant Manager	Ongoing	
		To reduce massive land contamination at the landfill area.	i. To prepare a rubbish collection centre at field 12A. ii. To monitor on the rubbish collection by appointed contractor	Assistant and Hospital Assistant	Ongoing	

Criterion / Indicator		Assessment Findings				Compliance
			Uxx Resxxxxxx Sdn Bhd (twice a week) iii. To have training on 3R concept to all employees.			
		To monitor on the land preparation during replanting (slope stability, avoid soil erosion, zero burning and compaction)	i. To plant legume cover crop (LCC) ii. To provide awareness briefing on the land preparation issues. iii. To erect signage where necessary.	Assistant Manager	Ongoing	
		To reduce GHG emission from replanting from oil palm activities.	i. To implement the zero-burning policy. ii. To reduce of chemical where applicable and use substitute method i.e. biological control.	Assistant Manager	Ongoing	
		Conformity statement/conclusion: Based on the samples taken, all environmental management plan related to the process were found to be confirmed accordingly.				
4.5.1.2	The environmental management plan shall cover the following: a) An environmental policy and objectives;	The estate visited has established environmental management plan base on aspect and impacts analysis conducted.				Complied

Criterion / Indicator	Assessment Findings	Compliance
<p>b) The aspects and impacts analysis of all operations. - Major compliance -</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.</p> <p>Documented information:</p> <p>Lambak Elaeis Estate has established the environment management plan dated 22/03/2023 reference number File No: SM/5.2/EAI with Serial no: EAI/2023/FM ORYCT/01. (Land Surf machine) EAI/2023/FM ORYCT/02 & EAI/2023/FM ORYCT/03. The environment management plan has covered the objectives which includes:</p> <ol style="list-style-type: none"> 1. Release smoke to the air 2. Land contamination (spillage) 3. Fuel (diesel consumption) <p>The Environment aspect impact analysis has been established for all operation which includes:</p> <ol style="list-style-type: none"> 1. Daily Preventive Maintenance 2. Starting the FM PRYCT 3. FM ORYCT operation <p>Evidence(s) reviewed and verified:</p> <p>EAI/EIE and management plan was reviewed on annually basis. Latest review was conducted on 22/03/2023.</p> <p>The EMP for Bukit Benut estates was sighted. Details of the objectives were also mentioned in 4.5.4.1. The estates identified the aspects and impacts analysis of its operations. Areas are activities at;</p> <ol style="list-style-type: none"> 1. Main entrance/compound/dispensary/store/workshop 2. Scheduled waste/workshop/weeding/spraying 	

Criterion / Indicator		Assessment Findings	Compliance												
		<p>3. FFB transportation/manuring/harvesting and collection.</p> <p>Conformity statement/conclusion:</p> <p>Based on the samples taken file no.: SM/5.2/EIE, Environmental Impact Evaluation form all environmental management plan related to the process were found there was no any non-compliance to environmental regulations. Reference no.: EAI/2023/FM ORYCT/08.</p>													
4.5.1.3	<p>An environmental improvement plan to mitigate the negative impacts and to promote the positive ones, shall be developed, effectively implemented and monitored.</p> <p>- Major compliance -</p>	<p>The environmental improvement combined with the pollution prevention plans dated 01/01/2023 were sighted. Both the estates identified the following activities and areas for Improvement plan:</p> <p>Documented information:</p> <p>Environmental Improvement Plan dated 22/03/2023 having details of mitigation of the negative impacts. They are summarized and among others as shown below.</p> <table border="1"> <thead> <tr> <th>Activities</th> <th>Impact</th> <th>Management Plan</th> </tr> </thead> <tbody> <tr> <td>Release gas to air</td> <td>Air Pollution</td> <td>Physical monitoring</td> </tr> <tr> <td>Diesel and lubricant usage</td> <td>Land Contamination</td> <td>To attached plug tray during filling the diesel and lubricant.</td> </tr> <tr> <td>Diesel and lubricant consumption</td> <td>Diesel</td> <td>To monitor the issuing diesel and lubricant record.</td> </tr> </tbody> </table> <p>Evidence(s) reviewed and verified: Environment Management Plan</p> <p>Conformity statement/conclusion:</p>	Activities	Impact	Management Plan	Release gas to air	Air Pollution	Physical monitoring	Diesel and lubricant usage	Land Contamination	To attached plug tray during filling the diesel and lubricant.	Diesel and lubricant consumption	Diesel	To monitor the issuing diesel and lubricant record.	
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Criterion / Indicator		Assessment Findings	Compliance
		Based on the samples taken file no.: SM/5.2/EIE, Environmental Impact Evaluation form all environmental management plan related to the process were found there was no any non-compliance to environmental regulations. Reference no.: EAI/2023/FM ORYCT/08.	
4.5.1.4	A programme to promote the positive impacts should be included in the continual improvement plan. - Minor compliance -	<p>For Lambak Elaeis Estate and Bukit Benut Estate based on the Standard Operation Manual; subsection 5.4; Planning and Appendix 5.4.1b: Environmental aspect/impacts evaluation procedure, Estates carried out the annual review of environmental impacts documented in Registration of Environmental Aspects and Impacts. The continual improvement plans had programs to promote the positive impacts.</p> <ol style="list-style-type: none"> 1. To reduce any run-off pesticides to land 2. To eliminate traces of oil spillage at the workshop/tractor parking bay. 3. To reduce massive land contamination at the landfill area and etc. <p>Documented information: Environmental Management plan</p> <p>Evidence(s) reviewed and verified: Environment Management Plan, Continuous Improvement Plan</p> <p>Conformity statement/conclusion: Based on the samples taken, all environmental management plan related to the process were found to be continuously improve the estate. The implementation on the plan above verified and monitored on going by Assistant Manager.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
4.5.1.5	<p>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.</p> <p>- Major compliance -</p>	<p>The estates continuously provide training to the workers to create awareness regarding the environmental policy and management plan established.</p> <p>Documented information: Training record</p> <p>Evidence(s) reviewed and verified:</p> <p>From the training report on Buffer Zone Briefing for Sprayers/manuring date 15/04/2023 attended by 17 participants from spraying and manuring gang Lambak Elaeis Estate.</p> <p>From the training report on Buffer Zone Briefing for Sprayers/manuring date 01/07/2023 attended by 200 participants from spraying and manuring gang Bukit Benut Estate</p> <p>Conformity statement/conclusion: Based on the samples training Buffer Zone Briefing for Sprayer/Manuring, all training related to the process were found to be continuously improve the estate.</p>	Complied
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>Training program is available in the SOU 22 Bukit Benut Estate and updated on a yearly basis or revised as per the management requirement.</p>	Complied

Criterion / Indicator	Assessment Findings	Compliance
	<p>Included in this program are subjects related to environment e.g. environmental, safety & health policy, scheduled waste management, environmental responsibility, HCV & Biodiversity training. Guidance was provided by the SQM prior to the approval and implementation by the estates. Trainings conducted in relation to environmental and its improvement plan are shown as follows:</p> <p><u>Lambak Elaeis Estate</u></p> <ol style="list-style-type: none"> 1. OSH and Environmental Meeting on 20/06/2023 and 30/03/2023. 2. Spraying training and buffer zone dated 15/04/2023. <p>Discussions on environmental issues were discussed at the following forums:</p> <ol style="list-style-type: none"> 1. Stakeholder meetings 2. ESH meeting on environmental issue if arises. 3. Monthly management meeting should there be issues raised. 4. 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> <p><u>Bukit Benut Estate</u></p> <ol style="list-style-type: none"> 1. MSPO, RSPO and SDP Policy. (Bukit Benut Estate) - 01/07/2023 – All workers. (200 workers) 2. Chemical Handling – 10/05/2023 – 15 sprayer and manurers. 3. Water Management Training – 24/05/2023 – 5 participants. 4. Riparian Reserves management Training & Proper PPE to sprayer – 15/04/2023 – 15 participants 	

Criterion / Indicator		Assessment Findings	Compliance						
		<p>5. Riparian Reserves Management training to manuring team – 15/04/2023 - 15 participants.</p> <p>6. Fertilizer application Training – 15/04/2023 – 8 participants.</p> <p>7. INTERPUMP Training (SAFETY/ – 27/04/2023 – 5 participants.</p> <p>Documented information: Meeting record and training report.</p> <p>Evidence(s) reviewed and verified: Minute meeting OSH and Environmental Series 1 (30/03/2023), Series 2 (27/06/2023) and training report.</p> <p>Conformity statement/conclusion: Based on the samples training Buffer Zone Briefing for Sprayer/Manuring, all training related to the process were found to be continuously improve the estate.</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>Bukit Benut Estate have established an Energy Management Plan which focuses on the efficiency usage of non-renewable energy and renewable energy. At the estates, diesel, water & electricity consumptions were also monitored monthly basis. It was verified that energy usage is being monitored at the operating units for better control and comparison of trends. Sighted the total water, diesel and electricity usage record for year ending 2023 as below:</p> <p>Diesel Usage</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Lambak Elaeis</th> <th>Bukit Benut</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Year	Lambak Elaeis	Bukit Benut				Complied
Year	Lambak Elaeis	Bukit Benut							

Criterion / Indicator		Assessment Findings				Compliance	
		2020	95,114 liters	62,845 liters			
		2021	46,419 liters	71,497 liters			
		2022	61,885 liters	49,053 liters			
		2023 (June)	31,676 liters	26,891 liters			
		No	Estate	Active Ingredients	Diesel L / FFB mt		
					2021		2022
		1	Lambak Elaeis	Diesel	0.89		1.59
		2	Bukit Benut	Diesel	1.40		1.9
		Auditee: Lambak Elaeis Estate & Bukit Benut Estate.					
		Evidence(s) reviewed and verified:					
		1. Diesel record					
		2. Environment Management Plan (Refer to clause 4.5.1.1)					
		Conformity statement/conclusion:					
		There has been initiative by the management in reducing the diesel consumption through the following.					
		1. Manual grass cutting reducing the tractor running hours.					
		2. Optimum running hours of tractors.					
		3. Scheduled maintenance of tractors.					
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.	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				Complied	

Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	above. Figures were extracted from the diesel issuance of estate diesel tank.	
4.5.2.3	The use of renewable energy should be applied where possible. - Minor compliance -	Sighted that Lambak Elaeis Estate has implemented rainwater harvesting at workshop and 2 units of straight light at line site using solar energy. No changes as per previous report. Sighted that Bukit Benut Estate has implemented rainwater harvesting at field P2018 and 2 units of straight light at line site using solar energy at the First Point Entry. No changes as per previous report.	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 -	The estate has identified the waste products and source pollution and documented in Environmental Management Plan SOU – Bukit Benut Estate under section Waste Management. The waste identified as follows: <ol style="list-style-type: none"> 1. Domestic waste - Rubbish, Scrap Metal, Used Tyre, Sewage 2. Scheduled waste - Used lubricants/hydraulic oil, used pesticides containers, rags, plastic papers or filters contaminated with scheduled waste 3. Clinical waste 4. Recyclable waste - Reuse empty pesticides containers (Premix Containers), Used PPE. EFB 5. Industrial waste - Scrap metal, used tires 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 estates. Details of	Complied

Criterion / Indicator		Assessment Findings				Compliance								
		<p>waste generated from the estates operations among others as shown below;</p> <p>Auditee: Lambak Elaeis Estate & Bukit Benut Estate.</p> <p>Documented information: Waste Management plan</p> <p>Lambak Elaeis Estate & Bukit Benut Estate.</p> <table border="1"> <thead> <tr> <th>Type</th> <th>Descriptions</th> <th>Location</th> <th>Action</th> </tr> </thead> <tbody> <tr> <td>Air</td> <td>Open Burning</td> <td> i) Replanting area ii) Workers quarters iii) Field </td> <td> - Educate workers to no open burning policy in estate compound. - Monitoring the high-risk pollution. - Ensure zero burning in replanting area. </td> </tr> </tbody> </table>				Type	Descriptions	Location	Action	Air	Open Burning	i) Replanting area ii) Workers quarters iii) Field	- Educate workers to no open burning policy in estate compound. - Monitoring the high-risk pollution. - Ensure zero burning in replanting area.	
Type	Descriptions	Location	Action											
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Criterion / Indicator		Assessment Findings				Compliance
		Water	Pollutant exposure to waterways	Field	<ul style="list-style-type: none"> - To ensure all type of waste dispose proper way from water supply area. - TP patrolling the waterway area by auxiliary police. - To avoid spraying and manuring 20 meters from buffer zone and water catchment area. 	
		Soil	Excessive use of chemical fertilizer	Field	<ul style="list-style-type: none"> - Training to the workers regarding rate of fertilizer used. - Monitoring issuance of chemical and fertilizer per field to avoid of excessive site to change rubbish collector contract to externa; 	

Criterion / Indicator		Assessment Findings			Compliance						
				dumping site area.							
		<p>Evidence(s) reviewed and verified: Waste Management Plan, List of Waste.</p> <p>Conformity statement/conclusion: The estates also maintained records of source identification source and type of scheduled waste.</p>									
4.5.3.2	<p>A waste management plan to avoid or reduce pollution shall be developed and implemented. The waste management plan should include measures for:</p> <p>a) Identifying and monitoring sources of waste and pollution</p> <p>b) Improving the efficiency of resource utilization and recycling of potential wastes as nutrients or converting them into value-added by-products</p> <p>- Major compliance -</p>	<p>a) As per waste management plan, the management already identified the waste that been generate in the estate at each operating unit refer indicator 4.5.3.1</p> <p>b) The management have using EFB as recycle waste and declare as potential waste as nutrient. This action was to improve soil in the estate that as value added.</p> <p>The disposal/recycling of waste generated by the estates are made as follows: <u>Lambak Elaeis Estate</u></p> <table border="1"> <thead> <tr> <th>Type of waste</th> <th>Location generated</th> <th>Action to be taken</th> </tr> </thead> <tbody> <tr> <td>Domestic waste rubbish</td> <td>Staff houses and workers quarters.</td> <td>Landfill</td> </tr> </tbody> </table>			Type of waste	Location generated	Action to be taken	Domestic waste rubbish	Staff houses and workers quarters.	Landfill	Complied
Type of waste	Location generated	Action to be taken									
Domestic waste rubbish	Staff houses and workers quarters.	Landfill									

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Criterion / Indicator		Assessment Findings			Compliance
		Industrial waste-fertilizer bags	Fertilizer store	SS Sexxx Tekxxxxxx Entxxxxxx -SSM (JM051xxxxx-D)	
		Scrap metal	Workshop	Regional Tender.	
		SW 404 Clinical waste	Estate Clinic	Futxxxx Nxx Sxx Bxx – 006644 - Expired 30/4/2024	
		SW rags, plastics, filters,	Manuring, chemical store	Kuxxxx Alxxx Sxx Bxx – DOE License 004992 – Expired 30/4/2024	
		Spent lubricant & hydraulic oil	Workshop	Renxxxx Maxx Sxx Bxx – DOE License – 004654 - Expired 30/4/2024	
		Disposed containers, bags, equipment contaminated with chemicals, pesticides,	Chemical container	Kuaxxxx Alxx Sxx Bxx – DOE License 004992 – Expired 30/4/2024	
		<u>Bukit Benut Estate</u>			
		Type of waste	Location generated	Appointed Department	
		Domestic waste rubbish	Staff houses and workers quarters.	Contractor Uxx Resxxxxxx Sdn Bhd	

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Criterion / Indicator		Assessment Findings			Compliance
		Industrial waste-fertilizer bags	Fertilizer store	SS Sexxx Tekxxxxxx Entxxxxxx -SSM (JM051xxxxx-D)	
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		SW rags, plastics, filters,	Manuring, chemical store	Kuxxxx Alxxx Sxx Bxx – DOE License 004992 – Expired 30/4/2024	
		Spent lubricant & hydraulic oil	Workshop	Renxxxx Maxx Sxx Bxx – DOE License – 004654 - Expired 30/4/2024	
		Disposed containers, bags, equipment contaminated with chemicals, pesticides,	Chemical container	Kuaxxxx Alxx Sxx Bxx – DOE License 004992 – Expired 30/4/2024	
		<p>Auditee: Bukit Benut Estate</p> <p>Documented information: Waste Management plan</p> <p>Conformity statement/conclusion:</p>			

Criterion / Indicator		Assessment Findings	Compliance
		The estates also maintained records of source identification source and type of scheduled waste.	
4.5.3.3	<p>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.</p> <p>- Major compliance -</p>	<p>The SOP on Scheduled Waste disposal is established and implemented. Details as provided in SDP EQMS Standard Operating Procedure Section VII- Scheduled Waste (Hazardous Waste) Management ref no. 2023020313E7KHBC dated 03/02/2023</p> <p>Waste Generator – Renxxx Maxx Sdn Bhd. SW410 – rags plastic papers or filters. Quantity at 0.0120mt. Management ref no. 202302030313X17RFJ dated 03/05/2023 Auditee: Lambak Elaeis Estate</p> <p>Waste Generator – Renxxx Maxx Sdn Bhd. SW305 – Spent lubricant Oil. Quantity at 0.20mt. Management ref no. FNRG/STV/197020 dated 27/04/2023. Auditee: Lambak Elaeis Estate</p> <p>Waste Generator – Futxxx Nxx Sdn Bhd. SW404 – Clinical waste. Quantity at 0.0001mt.</p> <p>Documented information: Consignment Note for Schedule Waste Waste Management plan:</p> <p>Auditee: Bukit Benut Estate</p> <p>Management ref no. 2023020313E7KHBC dated 03/02/2023 Auditee: Bukit Benut Estate</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
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4.5.3.4	<p>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 SD/SDP/PSQM (ESH)/203-EN1–Scheduled Wastes (Hazardous Waste) Management has been established date 26/02/2015. 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"> 1. 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. 2. Containers to be disposed as scheduled waste need not go the triple rinsing and hole punctured process. 	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>3. Empty containers were tripled rinsed, punctured, and delivered as SW 409. Others were used recycled for chemical containers for spraying purposes.</p> <p>Conformity statement/conclusion: 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>	
4.5.3.5	<p>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/municipal)</p> <p>The management has developed the land fill system at block 07B for Lambak Elaeis Estate. Verified from the site visit, the landfill are meet as regulations and requirements.</p> <p>For Bukit Benut Estate and Bukit Benut Palm Oil Mill, they appointed Contractor Uxx Resoxxxxx Sdn Bhd to collect their domestic waste, verified the collection centre and the time table for waste collection.</p> <p>Documented information: Waste Management Plan 2023.</p>	Complied
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 estate assessed their polluting activities incorporated in the Environmental Improvement Plan/Pollution Prevention Plan 2021. Details as provided in 4.5.1.3 and 4.5.1.4. Therein is given potential sources of pollutants, objective & targets and action to be taken.</p> <p>Pollution Source</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance																																										
		<p>1. Air Vehicle & gen-sets 2. Water cleaning water & run-off 3. Land SW, domestic waste & industrial waste</p> <p>The GHG final emissions summarized from the estate activities is shown as tCO₂e/mt/FFB.</p> <p>The environmental aspect and impact have been identified the polluting activities in estate. This included gas emissions, scheduled waste, solid waste and effluent.</p> <p>Record of GHG Summary GHG Calculation for Lambak Elaeis Estate. (2022)</p> <table border="1"> <thead> <tr> <th>Description</th> <th>Unit</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>Oil Palm Planted on mineral Soil</td> <td>Ha</td> <td>3,344.72</td> </tr> <tr> <td>Oil Palm Planted on peat</td> <td>Ha</td> <td>0</td> </tr> <tr> <td>Total oil palm planted</td> <td>Ha</td> <td>3.3344.72</td> </tr> <tr> <td>Conservation area</td> <td>Ha</td> <td>0</td> </tr> <tr> <td>Conservation area (Non-Forested)</td> <td>Ha</td> <td>0</td> </tr> <tr> <td>FFB Supplied to Mill</td> <td>Mt</td> <td>27,503.55</td> </tr> <tr> <td>FFB produced by estate</td> <td>Mt</td> <td>29.150.86</td> </tr> <tr> <td>FFB production per Ha</td> <td>Mt/ha</td> <td>8.72</td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th>Description</th> <th>Total Emission (tCO₂e)</th> <th>tCO₂e/ Ha</th> <th>tCO₂e/ FFB</th> <th>Emission allocated to this mill (tCO₂e)</th> </tr> </thead> <tbody> <tr> <td>Land Conservation</td> <td>32,158.30</td> <td>9.61</td> <td>1.10</td> <td>30,341.04</td> </tr> <tr> <td>Crop Sequestration</td> <td>-30,481.82</td> <td>-9.11</td> <td>-1.05</td> <td>-28,759.30</td> </tr> </tbody> </table>	Description	Unit	Value	Oil Palm Planted on mineral Soil	Ha	3,344.72	Oil Palm Planted on peat	Ha	0	Total oil palm planted	Ha	3.3344.72	Conservation area	Ha	0	Conservation area (Non-Forested)	Ha	0	FFB Supplied to Mill	Mt	27,503.55	FFB produced by estate	Mt	29.150.86	FFB production per Ha	Mt/ha	8.72	Description	Total Emission (tCO ₂ e)	tCO ₂ e/ Ha	tCO ₂ e/ FFB	Emission allocated to this mill (tCO ₂ e)	Land Conservation	32,158.30	9.61	1.10	30,341.04	Crop Sequestration	-30,481.82	-9.11	-1.05	-28,759.30	
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Criterion / Indicator		Assessment Findings					Compliance																											
		*CO2 Emission from fertiliser	4,675.79	1.40	0.16	4,411.57																												
		N2O Emission from peat	0	0	0	0																												
		N2O Emission from fertilizer	2,251.13	0.67	0.08	2,123.92																												
		Fuel Consumption	9.40	0	0	8.87																												
		Peat Oxidation	0	0	0	0																												
		Sequestration in conservation area	0	0	0	0																												
		TOTAL	8,612.81	2.58	0.30	8,126.10																												
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Criterion / Indicator		Assessment Findings				Compliance	
		Land Conservation	25,649.80	10.11	0.80	24,577.91	
		Crop Sequestration	-21,590.33	-8.51	-0.67	-20,688.09	
		*CO2 Emission from fertiliser	2,782.20	1.10	0.09	2,665.94	
		N2O Emission from peat	0	0	0	0	
		N2O Emission from fertiliser	1,380.97	0.54	0.04	1,323.26	
		Fuel Consumption	8.49	0	0	8.13	
		Peat Oxidation	0	0	0	0	
		Sequestration in conservation area	0	0	0	0	
		TOTAL	8,231.12	3.24	0.26	7,887.16	
		Documented information: Environment Aspect and impact, GHG Records Evidence(s) reviewed and verified: Verified the document Aspect and Impact year 2023 for both estates and also the list of the scheduled waste in year 2023.					
4.5.4.2	An action plan to reduce identified significant pollutants and emissions shall be established and implemented. - Major compliance -	The Environmental Improvement and Management plan was established at estates and reviewed annually. The following issues and mitigation program among others have been identified. The improvement plan include: 1. Reduction on usage of chemical in field activities. 2. Zero Burning method on replanting.				Complied	

Criterion / Indicator		Assessment Findings	Compliance
		<p>3. Water management and water reduction usage by using natural source from rain harvesting.</p> <p>4. Reduce pollution activities in workshop, fertilizer store, diesel skid tank.</p> <p>5. To identify the air pollution source and find the way to reduce the pollutions.</p> <p>6. To retain current method on no spraying activities in buffer zone area by implement continuous training and awareness to all sprayers.</p> <p>7. To reduce chemical from fertilizer by using semi mechanized application on manuring.</p> <p>Documented information: Waste Management Plan Fire prevention Plan year 2023, Water Management plan Year 2023, Pollution Reduction Plan year 2023.</p> <p>Evidence(s) reviewed and verified: Verified all the document was prepared and implement by estates.</p> <p>Conformity statement/conclusion: The environmental management plan was implemented accordingly and not sighted any pollution within certification area.</p>	
Criterion 4.5.5: Natural water resources			
4.5.5.1	The management shall establish a water management plan to maintain the quality and availability of natural water resources	a) SOU 22 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	Complied

Criterion / Indicator	Assessment Findings	Compliance																																								
<p>(surface and ground water). The water management plan may include:</p> <ul style="list-style-type: none"> a. Assessment of water usage and sources of supply. b. Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the estate’s current activities. c. 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.). d. 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. e. Where natural vegetation in riparian areas has been removed, a plan with a timetable for restoration shall be established and implemented. f. Where bore well is being use for water supply, the level of the ground water table should be measured at least annually. <p>- Major compliance -</p>	<p>consumption through various methods. The main water sources for Bukit Benut Estate were from purchase at SAJ (Syarikat Air Johor).</p> <p>b) In Bukit Benut Estate, the monitoring of outgoing water been conducted for Sg. Melantai. To monitor the water outgoing, the management send water sampling to Sime Darby Plantation Berhad to ensure the outgoing water was not pollute with estate activity. Latest record was on 11/3/2022 referred test report no. PL193/2022. Water Monitoring conducted twice a year for River and monthly for water consumption. Water analysis conducted by Sime Darby Research Sdn Bhd result as per below;-</p> <p>Details: Test report no: IE567/2023 Sample: Sungai Melantai, Bukit Benut Estate. Date received: 06/06/2023 Date sampled: 18/05/2023 Date tested: 09/05/2023 Date issued: 06/06/2023</p> <table border="1" data-bbox="1093 1050 1854 1385"> <thead> <tr> <th>No</th> <th>Parameter</th> <th>Standard</th> <th>Result</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>PH – Bottle 1</td> <td>5-9</td> <td>6</td> </tr> <tr> <td></td> <td>PH – Bottle 2</td> <td>5-9</td> <td>6.2</td> </tr> <tr> <td></td> <td>PH – Bottle 3</td> <td>5-9</td> <td>6.4</td> </tr> <tr> <td>2</td> <td>BOD – Bottle 1</td> <td>3-6</td> <td>< 1</td> </tr> <tr> <td></td> <td>BOD – Bottle 2</td> <td>3-6</td> <td>2</td> </tr> <tr> <td></td> <td>BOD – Bottle 3</td> <td>3-6</td> <td>3</td> </tr> <tr> <td>3</td> <td>COD – Bottle 1</td> <td>23-30</td> <td>20</td> </tr> <tr> <td></td> <td>COD – Bottle 2</td> <td>23-30</td> <td>20</td> </tr> <tr> <td></td> <td>COD – Bottle 3</td> <td>23-30</td> <td>20</td> </tr> </tbody> </table>	No	Parameter	Standard	Result	1	PH – Bottle 1	5-9	6		PH – Bottle 2	5-9	6.2		PH – Bottle 3	5-9	6.4	2	BOD – Bottle 1	3-6	< 1		BOD – Bottle 2	3-6	2		BOD – Bottle 3	3-6	3	3	COD – Bottle 1	23-30	20		COD – Bottle 2	23-30	20		COD – Bottle 3	23-30	20	
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1	PH – Bottle 1	5-9	6																																							
	PH – Bottle 2	5-9	6.2																																							
	PH – Bottle 3	5-9	6.4																																							
2	BOD – Bottle 1	3-6	< 1																																							
	BOD – Bottle 2	3-6	2																																							
	BOD – Bottle 3	3-6	3																																							
3	COD – Bottle 1	23-30	20																																							
	COD – Bottle 2	23-30	20																																							
	COD – Bottle 3	23-30	20																																							

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Criterion / Indicator		Assessment Findings				Compliance
		4	SS – Bottle 1	50	50	
			SS – Bottle 2	50	12	
			SS – Bottle 3	50	48	
		5	AN – Bottle 1	3	<1	
			AN – Bottle 2	3	<1	
			AN – Bottle 3	3	<1	
		6	DO – Bottle 1	5.0-7.0	5	
			DO – Bottle 2	5.0-7.0	5.85	
			DO – Bottle 3	5.0-7.0	6.3	
		7	P* - Bottle 1	0.2	0.008	
			P* - Bottle 2	0.2	0.002	
			P* - Bottle 3	0.2	0.006	
		<p>pH – BOD – Biochemical Oxygen Demand COD – Chemical Oxygen Demand SS – Suspended Solid AN – Ammoniacal Nitrogen DO – Dissolve Oxygen P* - Phosphorus All unit measured in (mg/L)</p>				
		<p>c) Estate management have introduced water reuse, recycle and ration to reduce water usage. To implement this action management already install a large container for rainwater collection at workshop. The rainwater shall be recycled for workshop activities. The management also conducted daily monitoring on the water piping system. To ensure no leakage in</p>				

Criterion / Indicator		Assessment Findings	Compliance										
		<p>the piping system. This can saw as per worker housing inspection that been done weekly basis.</p> <p>d) Water courses and wetlands are protected including maintaining and restoring appropriate riparian buffer zones. The guidelines are detailed in Group Sustainability & Quality Policy Statement signed by Group Managing Director dated 02/12/2019 supported by SDP Responsible Agriculture Charter Clause 3.1.2. The buffer zones established are as following:</p> <table border="1"> <thead> <tr> <th>River width</th> <th>Buffer zone</th> </tr> </thead> <tbody> <tr> <td>< 40m metres</td> <td>50 metres</td> </tr> <tr> <td>20 metres – 40 metres</td> <td>40 metres</td> </tr> <tr> <td>10 metres – 20 metres</td> <td>20 metres</td> </tr> <tr> <td>5 metres – 10 metres</td> <td>10 metres</td> </tr> </tbody> </table> <p>e) Not sighted any vegetation in riparian area has been removed during site verification.</p> <p>f) No bore well is being used for water supply, this verified as per interview and site verification.</p>	River width	Buffer zone	< 40m metres	50 metres	20 metres – 40 metres	40 metres	10 metres – 20 metres	20 metres	5 metres – 10 metres	10 metres	
River width	Buffer zone												
< 40m metres	50 metres												
20 metres – 40 metres	40 metres												
10 metres – 20 metres	20 metres												
5 metres – 10 metres	10 metres												
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>During site verification on river Sungai Melantai verified that there are no bund or dams being constructed in the estate.</p> <p>Documented information: River map – Verified the surveyor map on the location of the river. HCV report – Only HC4 identify in the estate (Old Pond for water catchment area). Evidence(s) reviewed and verified: From the HCV and Biodiversity report only Bukit Benut estate has river buffer zone area.</p>	Complied										

Criterion / Indicator		Assessment Findings	Compliance										
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 to benefit the nearest palm at the pit end to obtain additional moisture.</p>	Complied										
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>Lambak Elaeis Estate and Bukit Benut Estate</p> <p>Sime Darby Plantation Berhad has conducted HCV assessment for SOU 22 on Date December 2015. HCV for estate has been identified and documented in the High Conservation Value (HCV) Re-assessment for Strategic Operation Unit (SOU) 22 – Bukit Benut</p> <p>Common wildlife found during the assessment were documented in Monitoring of HCV & Conservation Areas – Lambak Elaeis Estate. Methodology is through site observation, interviews, stakeholders’ consultation, and desktop review on available secondary data. The assessment among others covers the following areas. Latest date and monitoring/patrolling are on 27/06/2023.</p> <p>Documented information: HCV report by PSQM Department Sime Darby Plantation Sdn Bhd (Final Report (Version II) – December 2015.</p> <p>Evidence(s) reviewed and verified:</p> <table border="1" data-bbox="1048 1284 1870 1380"> <thead> <tr> <th>Estate</th> <th>No</th> <th>Assessment Area</th> <th>(HA)</th> <th>Present HCV</th> </tr> </thead> <tbody> <tr> <td>Lambak</td> <td>1</td> <td>Pond</td> <td>0.3</td> <td>HCV 4</td> </tr> </tbody> </table>	Estate	No	Assessment Area	(HA)	Present HCV	Lambak	1	Pond	0.3	HCV 4	Complied
Estate	No	Assessment Area	(HA)	Present HCV									
Lambak	1	Pond	0.3	HCV 4									

Criterion / Indicator		Assessment Findings					Compliance
			2	Natural Pond	1.97		
			3	Water catchment area.	0.38		
		Bukit Benut	1	River Reserve (Sungai Melantai)	15.00	HCV 4	
			2	Pond	4.76		
			3	Water Catchment area	4.42		
		<p>Conformity statement/conclusion: 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>					
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> <p>b) Ensuring that any legal requirements relating to the protection of the species are met.</p> <p>c) Discouraging any illegal or inappropriate hunting, fishing or collecting activities; and developing responsible measures to resolve human-wildlife conflicts.</p> <p>- Major compliance -</p>	<p>There is no RTE or high biodiversity value at both estates visited, 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. <u>Lambak Estate</u></p> <p>a) No fishing, no manuring/ no spraying b) no spraying/ no hunting/ no swimming c) Muslim & Christian cemetery signage).</p> <p>Documented information: River map, HCV report Evidence(s) reviewed and verified: HCV and Biodiversity report for SOU 22 Bukit Benut.</p>					Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>Trailed samples: From the site visit to field P10A,B and C Lambak Elaeis and Bukit Benut Estate verified there was a lot of "<i>Gallus gallus</i>" track and activities in the estate as a proved there was no illegal hunting activities in the both estates.</p> <p>Conformity statement/conclusion: From the Biodiversity and animal sighting record verified there was not any unusual animal sighting has been reported.</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 estate has established HCV/Biodiversity Management Plan base on the HCV identified in the report. Reviewed and sighted the implementation of the management plan as follows:</p> <ol style="list-style-type: none"> 1. The estate continuously provided training on HCV and RTE to the workers to ensure the satisfactory understanding. Reviewed the training records conducted on 01/07/2023 at Muster Ground, Bukit Benut Estate attend by 200 workers. 2. The estate 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. Reviewed the HCV area monitoring records dated 05/07/2023 for Bukit Benut Estate and 27/5/2023 for Lambak Elaeis Estate. Noted during site visit, the condition of the HCV area was consistent with the reports. <p>Documented information: River map, HCV report</p> <p>Evidence(s) reviewed and verified: The estate has established river riparian buffer zone for Sg Melantai as sighted in field 10B at Bukit Benut Estate. The riparian buffer zone was</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		demarcated with red and white colour ring at the palm trunks. No evidence of chemical application sighted at the area. 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 if satisfactory.	
Criterion 4.5.7: Zero burning practices			
4.5.7.1	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. - Major compliance -	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. Interview with the workers there is no open burning being practiced in the estates. Both estates had replanting program spanned over the forthcoming years. Conformity statement/conclusion: In the 2020, 2021 and 2022 replants visited during the audit in estate it was evident that all palms were felled, shredded, windrowed and left to decompose. Not sighted any fire been used for waste disposal.	Complied
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 -	Not Applicable. No special approval from the relevant authorities.	Not applicable
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 -	Not Applicable. No controlled burning is allowed.	Not Applicable

Criterion / Indicator		Assessment Findings	Compliance
4.5.7.4	<p>Previous crops should be felled or mowed down, chipped and shredded, windrowed or pulverized or ploughed and mulched.</p> <p>- Minor compliance -</p>	<p>This is included in the specification of work orders in event of land preparation during a replanting. It is a standard practice in Sime Darby Plantation Berhad that the oil palm tree will be felled and chipped.</p>	Complied
4.6 Principle 6: Best Practices			
Criterion 4.6.1: Site Management			
4.6.1.1	<p>Standard operating procedures shall be appropriately documented and consistently implemented and monitored.</p> <p>- Major compliance -</p>	<p>Standard Operating procedure has been addressed in the Sustainability Management Procedure Manual Update June 2022, Standard Operating Procedures (SOP) dated 11/01/2023 and The Oil Palm Manual. The manual covering the activity for future replanting, oil palm nursery practices, planting techniques, soil conservation and terracing, pest, and diseases, weed management, manuring of oil palm, immaturity, harvesting, crop forecasting and managing difficult soils. All the activities have been described comprehensively in the Standard operating procedure (SOP) and pictorial SOP. The estate implemented the SOPs through its daily operations.</p>	Complied
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>The soil conservation measures implemented at the sloping areas are construction of terrace, establishment of cover crop and construction of roadside drain. This is guided by the SOP Steep Slopes Management Doc No. SMP-GPB-10 dated 18/03/2021. The objective was to ensure soil conservation, prevention, control of erosion and safety at steep slopes.</p> <p>Verified from the site visit, there was no landslides and erosions. The planting of LCC on slope area was well established.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance																														
		Document: Environment Management Plan, Soil Erosion Control measures. (no changes on the previous SOP Manual for year 2023)																															
4.6.1.3	A visual identification or reference system shall be established for each field. - Major compliance -	Visual identification has been established for each field and divided into division and blocks. Each block is named by visual identification (field marker) erected for reference. Cross checked with the records and the pictorial evidence provided found to be consistent.	Complied																														
Criterion 4.6.2: Economic and financial viability plan																																	
4.6.2.1	A documented business or management plan shall be established to demonstrate attention to economic and financial viability through long-term management planning. - Major compliance -	Bukit Benut Estate and Lambak Elaeis Estate have established 5 years business plan as a guidance for daily estate operations. Sighted the 5-year business plan FY 2023 – 2027 available for verification. The business plan contains Total mature ha, Estimated FFB Price/mt, Yield Per Hectare, Estimated FFB/mt, Upkeep & Maintenance, Harvesting, General Charges, Income and Profit Loss. Document: Business Management Plan, Budget	Complied																														
4.6.2.2	Where applicable, an annual replanting programme shall be established. Long term replanting programme should be established and review annually, where applicable every 3-5 years. - Major compliance -	Estate in SOU 22 Estate has established a replanting program spanned over a 5-year period till 2027. <table border="1"> <thead> <tr> <th>Year</th> <th>2023</th> <th>2024</th> <th>2025</th> <th>2026</th> <th>2027</th> </tr> </thead> <tbody> <tr> <td>Estate</td> <td colspan="5">Lambak Elaeis Estate</td> </tr> <tr> <td>Hectarage</td> <td>89.11</td> <td>84.4</td> <td>69.56</td> <td>226.87</td> <td>110.97</td> </tr> <tr> <td>Estate</td> <td colspan="5">Bukit Benut Estate</td> </tr> <tr> <td>Hectarage</td> <td>144.69</td> <td>85.78</td> <td>111.98</td> <td>104.69</td> <td>108.56</td> </tr> </tbody> </table> Document: Replanting Programme	Year	2023	2024	2025	2026	2027	Estate	Lambak Elaeis Estate					Hectarage	89.11	84.4	69.56	226.87	110.97	Estate	Bukit Benut Estate					Hectarage	144.69	85.78	111.98	104.69	108.56	Complied
Year	2023	2024	2025	2026	2027																												
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Hectarage	144.69	85.78	111.98	104.69	108.56																												
4.6.2.3	The business or management plan may contain: a) Attention to quality of planting materials and FFB	SOU 22 Bukit Benut Estate and Lambak Elaeis Estate have established 5 years business plan as a guidance for daily estate operations. Sighted	Complied																														

Criterion / Indicator		Assessment Findings	Compliance
	b) Crop projection: site yield potential, age profile, FFB yield trends c) Cost of production: cost per tonne of FFB d) Price forecast e) Financial indicators: cost benefit, discounted cash flow, return on investment - Major compliance -	the 5-year business plan FY 2023 – 2027 available for verification. The business plan contains Total mature ha, Estimated FFB Price/mt, Yield Per Hectare, Estimated FFB/mt, Upkeep & Maintenance, Harvesting, General Charges, Income and Profit Loss. Document: Business Management Plan, Budget	
4.6.2.4	The management plan shall be effectively implemented and the achievement of the goals and objectives shall be regularly monitored, periodically reviewed and documented. - Major compliance -	The management plan was effectively implemented, and the achievement of the goals and objectives were regularly monitored, documented and reviewed through Monthly Progress Reports, Monthly Accounts Reports, Annual Financial Reports, Agronomist Visit Reports and Internal Audit Report. Document: Monthly Progress Reports, Monthly Accounts Reports, Annual Financial Reports, Agronomist Visit Reports and Internal Audit Report	Complied
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 -	Pricing mechanism is available in the contract under Transport Rate adjustment mechanism (appendix 2). All tender and pricing exercises are handled by the HQ management. Projects are tendered from the approved vendors registered with HQ. Payments are processed and made by HQ through system by MEX. This is made upon job verification by the operating units' personnel and representatives from HQ for major projects. Reviewed the contract agreement as follows:	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> Contract agreement between Sime Darby Plantation Berhad and Sxx Cxxxx Entxxxxxxx, refer contract agreement no. ED/0xx/0xx/2023/STR Document: Contractors Contract Agreement	
4.6.3.2	All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner. - Major compliance -	Fair, legal, and transparent contracts sighted as per sample agreed contracts available in Lambak Elaeis Estate Contract for the General Work ("Contract"); Contractor Mxxxxxx Sxxxxxx (General Work) dated 01/01/2023 valid until 31/12/2023. Payment made on monthly basis as agreed between both contracting parties. Document: Payment Details for Contractors	Complied
Criterion 4.6.4: Contractor			
4.6.4.1	Where contractors are engaged, they shall understand the MSPO requirements and shall provide the required documentation and information. - Major compliance -	All contractors engaged by estates were bound to understand and comply to their contractual agreements that includes MSPO requirements through signing of Vendor Integrity Pledge (VIP) which enable accredited CB to audit them. Communication and socialization of the MSPO requirement has been done during the contract agreement signing, stakeholders respond assessment. It has been confirmed through interview with sampled contractors where they can demonstrate their understanding on the MSPO requirement. There is evidence that contractor has been provided required documentation such as employment contract, workers' pay slips, EPF and SOCSO contribution to the management. Verification in Bukit Benut Estate Estate, Jxxx Hxx Exxxxxxxxxx dated 01/04/2023 valid until 31/12/2023	Complied

Criterion / Indicator	Assessment Findings	Compliance
<p>4.6.4.2 The management shall provide evidence of agreed contracts with the contractor. - Major compliance -</p>	<p>Agreed contracts available as per sample provided by the management in Bukit Benut Estate, Sxx Sxx Cxxxxxxxxxxxx Sxx Bxx (Contractor) dated 17/03/2023 valid until 29/04/2024.</p> <p>Contract agreements between the estate and its contractors were made available. Generally, the elements of sustainability such as obligations to legal compliance, workers' welfare, safety and environmental issues.</p> <p>Reviewed the contract agreement as follows:</p> <ol style="list-style-type: none"> 1. Contract agreement between Sime Darby Plantation Berhad and Sxxxxxxxx Exxxxxxxx, refer contract agreement dated 01/01/2023. 2. Contract agreement between Sime Darby Plantation Berhad and Sxx Sxx Cxxxxxxxxxxxx Sxx Bxx (Contractor), refer Letter Of Award No: M2023/E139/00000003/E139/00000001 dated 17/04/2023. <p>Documented Information: Contractors Contract Agreement</p>	<p>Complied</p>
<p>4.6.4.3 The management shall accept MSPO approved auditors to verify assessments through a physical inspection if required. - Minor compliance -</p>	<p>All contractors engaged by estates were bound to understand and comply to their contractual agreements that includes MSPO requirements through signing of Vendor Integrity Pledge (VIP) which enable accredited Certification Body to audit them.</p> <p>All contracted parties/vendors were required to signed Vendor Integrity Pledge (VIP) and to comply with para</p> <ul style="list-style-type: none"> - a (i); Vendor Code of Business Conduct (VCOBC) - a (ii); all applicable laws and regulations related anti-bribery, fraud and corruption. <p>In the VCOBC under section 4. Responsibility and Compliance with the Vendor COBC stated as follows:</p>	<p>Complied</p>

Criterion / Indicator		Assessment Findings	Compliance
		"We have the rights to audit the vendors to verify compliance with this Vendor COBC and/or with the requirements set out in the third-party agreements to permit ongoing assessment of risk".	
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 by the contractors at the estates are checked and verified by the estates' personnel. Projects where tenders are issued by HQ are checked by representative from HQ.</p> <p>Sample sighted for the payment to Jxx Hxx Exxxxxxx, verified that the control point of checking, verified, and approval of payment. Each task of the contractor is well checked, and payment was made accordingly. Sample taken on the contract form dated 28/04/2023, with the PO No: 43xxxxxxx.</p> <p>Sighted the Letter Of Award dated 17/04/2023 to Sxx Sxx Conxxxxxxx Sdn Bhd for Construction and Completion of 12 units of new workers quarters and external works at Bukit Benut Estate. (Contract No: ED/xxx/xxx/2023/xxxxxx), Clause 12 Subcontract of assignment, 12.3 The contractor hereby undertakes NOT to sub-contract or assign, novate license or in any other manner, in whole or in part its right, interest, benefits and /or obligations of the Works in this LOA to a third party without the prior written consent of the Company (Consent of which shall be given, conditioned or withheld at the Company absolute discretion)</p> <p>However, document checking through list of workers, and salary slip and Purchase Order found that the work was sub-contracted to Telxxx Nusxxxx Sdn Bhd, without written consent from Sime Darby Plantation Berhad, thus Major NC is raised</p> <p>Documented Information: Contractors Contract Agreement</p>	Major Non-Conformity
4.7 Principle 7: Development of new planting			

Criterion / Indicator		Assessment Findings	Compliance
Criterion 4.7.1: High biodiversity value			
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 in all estates within SOU 22. Hence, this indicator is not applicable.	Not Applicable
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 in all estates within SOU 22. Hence, this indicator is not applicable.	Not Applicable
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 in all estates within SOU 22. Hence, this indicator is not applicable.	Not Applicable
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 in all estates within SOU 22. Hence, this indicator is not applicable.	Not Applicable

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Criterion / Indicator		Assessment Findings	Compliance
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 in all estates within SOU 22. Hence, this indicator is not applicable.	Not Applicable
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 in all estates within SOU 22. Hence, this indicator is not applicable.	Not Applicable
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 in all estates within SOU 22. Hence, this indicator is not applicable.	Not Applicable
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 in all estates within SOU 22. Hence, this indicator is not applicable.	Not Applicable
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 in all estates within SOU 22. Hence, this indicator is not applicable.	Not Applicable

Criterion / Indicator		Assessment Findings	Compliance
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 in all estates within SOU 22. Hence, this indicator is not applicable.	Not Applicable
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. - Major compliance -	There is no development of new planting in all estates within SOU 22. Hence, this indicator is not applicable.	Not Applicable
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 in all estates within SOU 22. Hence, this indicator is not applicable.	Not Applicable
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 in all estates within SOU 22. Hence, this indicator is not applicable.	Not Applicable
4.7.6.2	Where new plantings on recognised customary lands are acceptable, management plans and operations should maintain sacred sites.	There is no development of new planting in all estates within SOU 22. Hence, this indicator is not applicable.	Not Applicable

Criterion / Indicator		Assessment Findings	Compliance
	- Minor compliance -		
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 in all estates within SOU 22. Hence, this indicator is not applicable.	Not Applicable
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 in all estates within SOU 22. Hence, this indicator is not applicable.	Not Applicable
4.7.6.5	Identification and assessment of legal and recognised customary rights shall be documented. - Major compliance -	There is no development of new planting in all estates within SOU 22. Hence, this indicator is not applicable.	Not Applicable
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 in all estates within SOU 22. Hence, this indicator is not applicable.	Not Applicable
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 in all estates within SOU 22. Hence, this indicator is not applicable.	Not Applicable
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 in all estates within SOU 22. Hence, this indicator is not applicable.	Not Applicable

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

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 -	Sime Darby Plantation Berhad has established the policy "Group Sustainability & Quality Policy Statement" signed by the Group Managing Director (Mohamad Helmy Othman Basha), dated 02/12/2019. The implementation of MSPO has been incorporated in the policy. Document: Sustainability Policy	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 -	Sime Darby Plantation Berhad has established the policy "Group Sustainability & Quality Policy Statement" signed by the Group Managing Director (Mohamad Helmy Othman Basha), dated 02/12/2019. The policy covers commitment to: <ul style="list-style-type: none"> - Promoting good governance and transparency - Contributing to a better society - Minimizing environmental harm - Delivering sustainability quality The policy is guided by three main documents i.e.: <ul style="list-style-type: none"> - Responsible Agriculture Charter - Human Rights Charter - Innovation & Productivity Charter Document: Sustainability Policy	Complied

Criterion / Indicator		Assessment Findings	Compliance
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 -	Sime Darby Plantation Berhad has established internal audit procedures documented in Sime Darby Group Sustainability Department (GSD); Internal Audit Procedure; Doc number: SD/GSD/SCU/IAP; Revision: 03; Document Date: 10/01/2023. Based on the procedure, the internal audit is to be conducted annually as per Internal Audit Procedure. Verified that sampled estates have conducted the internal audit on a yearly basis. Records were available for verification as below. MSPO Internal Audit was conducted on 16/05/2023 by Sustainability Compliance Unit, Group Sustainability Department. The Internal Audit Report was available for verification. Documents: Internal Audit Procedure, Internal Audit Report	Complied
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 -	Sime Darby Plantation Berhad has established internal audit procedures documented in Sime Darby Group Sustainability Department (GSD); Internal Audit Procedure; Doc number: SD/GSD/SCU/IAP; Revision: 03; Document Date: 10/01/2023. MSPO Internal Audit was conducted on 16/05/2023 by Sustainability Compliance Unit, Group Sustainability Department. The Internal Audit Report was available for verification. During the assessment, the internal audit team raised 05 Major Non-Conformities with regards to MSPO Standard. The root cause was identified, and the corrections and corrective action plans were implemented and closed on 16/05/2023. Documents: Internal Audit Report, Internal Audit CAP	Complied

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Criterion / Indicator		Assessment Findings	Compliance
4.1.2.3	<p>Reports shall be made available to the management for their review.</p> <p>- Major compliance -</p>	<p>The internal audit report was documented and made available for management review. As evidence, all findings from internal audit were responded by Estate Management within the acceptable timeframe. Report details as below.</p> <p>MSPO Internal Audit was conducted on 16/05/2023 by Sustainability Compliance Unit, Group Sustainability Department. The Internal Audit Report was available for verification.</p> <p>Documents: Internal Audit Report</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>Sime Darby Plantation Berhad has established SOP for Management Review documented in Standard Operation Manual, Sub-Section 5.6, dated: 25/05/2015. Based on the SOP established, the frequency for management review needs to be carried out at least once a year.</p> <p>Management Review Meeting conducted on 17/06/2023 at Bukit Benut POM.</p> <p>The agenda discussed during the meeting as follows:</p> <ol style="list-style-type: none"> 1. Introduction 2. Matters Arising 3. Objective/management programme 4. Process Performance and Product conformity 5. Result Internal Audit 6. Non conformity/corrective action plan 7. Customer/complaint 	Complied

Criterion / Indicator		Assessment Findings	Compliance								
		8. Resources needs 9. Changes in management 10. Recommendation of improvement. 11. Conclusions Document: Management Review Meeting Minutes, Management Review SOP.									
Criterion 4.1.4 – Continual Improvement											
4.1.4.1	The action plan for continual improvement shall be based on a consideration of the main social and environmental impact and opportunities for the company. - Major compliance -	The action plan for continual improvement with regards to social and environment impacts, and opportunities were available in the mill in various forms such as social action plan, environmental management plan, and master initiative list to name a few. The plan clearly states the possible issues, action to be taken, person in charge, time frame and status of action. Sample of the plan as below: <table border="1" data-bbox="1086 976 1870 1399"> <thead> <tr> <th>Improvement Issue</th> <th>Station</th> <th>Action Plan</th> <th>Person in charge</th> </tr> </thead> <tbody> <tr> <td>Mill Station</td> <td>Sterilizer</td> <td>To monitoring sterilization time the flow of condensate through visually checking and cleaning of strainer inside for each unit</td> <td>Engineer</td> </tr> </tbody> </table>	Improvement Issue	Station	Action Plan	Person in charge	Mill Station	Sterilizer	To monitoring sterilization time the flow of condensate through visually checking and cleaning of strainer inside for each unit	Engineer	Complied
Improvement Issue	Station	Action Plan	Person in charge								
Mill Station	Sterilizer	To monitoring sterilization time the flow of condensate through visually checking and cleaning of strainer inside for each unit	Engineer								

Criterion / Indicator		Assessment Findings				Compliance
				biweekly		
		Mill Station	Pressing	To ensure oil drainage is flowing optimize from the digester	Engineer and Supervisor	
		Documented information: Continuous Improvement Plan, Social Management Plan, Environment Management Plan.				
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 -	Where new technology or system are introduced, awareness briefing is provided to the employees at all levels prior to the implementation. There was no new technology in this year 2023.				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 -	Sime Darby Plantation Berhad has developed Standard Operation Manual (SOM) – Procedure for External Communication, Appendix 5.5.3.2, version 1 dated 01/04/2008 to put in place a system to effectively communicate with external interested parties on matters pertaining to performance of the estate. Timeframe for external communication to provide feedback within two weeks of the date of receipt for communication requiring direct feedback and within one week of the completion of the investigation for communication requiring investigation. The management have communicated the information to the relevant stakeholders during stakeholder meeting. Sampled the				Complied

Criterion / Indicator		Assessment Findings	Compliance
		latest stakeholder meeting conducted at Bukit Benut POM dated on 22/03/2023.	
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 -	Management documents related to sustainability available at the mill during the on-site audit upon request including sustainability policies, procedures, social and environmental assessments as well as management action plans etc. Furthermore, global documents accessible via company's website. (http://www.simedarbyplantation.com/Sustainability)	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 -	The management have already established procedures regarding to communication to internal and external stakeholder, documented in Sustainability Plantation Management System (SPMS); Appendix 5 Flowchart and Procedure on Handling Social Issues, dated 01/11/2008. The sub document to PQMS - Mill Quality Management System (MQMS) - Standard Operation Manual (SOM) under Sub section 5.5 procedure for internal and external communication dated 01/11/2008 for estates has elaborated the requirements 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 estate's management have nominated responsible persons for social issues as per sample in Bukit Benut POM, the Assistant Manager, Mr. Sasikumar A/L Harikrishnan was appointed the PIC for social matters, as stated in the appointment letter dated 01/01/2023.	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	List of stakeholders for internal and external parties maintained up to date as of 06/2023. The most recent communication with the	Complied

Criterion / Indicator		Assessment Findings	Compliance
	shall be properly maintained. - Major compliance -	stakeholders was on 22/03/2023 during the stakeholder meeting that was conducted together with Bukit Benut Estate.	
Criterion 4.2.3 – Traceability			
4.2.3.1	The management shall commit itself to implement and maintain the requirements for the traceability and shall establish a standard operation procedure for traceability. - Major compliance -	Sime Darby Plantation Berhad has established SOP for traceability and documented in Sime Darby Plantation, Sustainable Supply Chain and Traceability for Upstream Malaysia ver. 01, dated 01/06/2022. Refer document no. SD/SDP/GSD/SCCS/0522/01. The objective of the procedure is to provide guideline for mill to establish and ensure effective implementation on sustainable supply chain and traceability of certified sustainable materials (FFB). Documented information: SOP Traceability	Complied
4.2.3.2	The management shall conduct regular inspections on compliance with the established traceability system. - Major compliance -	The procedure requires validation of certificate of supplying estate and had identified critical control points to prevent contamination of non-certified FFB. The current traceability system is Sime Weigh System. Reviewed the records of FFB received as follows: a. Supplier: Bukit Benut Estate b. Product ID: FFB c. Nett weight: 11170 kg d. Delivery date: 31/05/2023 e. Weighbridge ticket no.: 118367 f. D.O. no.; 17186 g. MSPO certificate no.: MSPO 686845	Complied

Criterion / Indicator		Assessment Findings	Compliance
		h. MSPO certificate validity: 17/12/2027 Documented information: Sample FFB receiving document	
4.2.3.3	The management shall identify and assign suitable employees to implement and maintain the traceability system. - Minor compliance -	The estate has appointed personnel to be responsible for Supply Chain Certification System as per appointment letter which state the responsible of the PIC as follows: 1. Assisting Assistant on Supply Chain Certification System 2. Other related issues on SCCS The mill has appointed the (designation of PIC) as Person Responsible for SCCS as per Appointment Letter dated 01/01/2023 signed by the Mill Manager. Documented information: PIC Appointment Letter for Traceability	Complied
4.2.3.4	Records of storage, sales, delivery or transportation of crude palm oil and palm kernel shall be maintained. - Major compliance -	The Plantation Quality Management System – Standard Operating Procedure for Sustainable Supply Chain and Traceability, Doc. No.: SD/SDP/GSD/SCCS/0522/01; Date: 2022 documented the procedure for traceability. The procedure requires validation of certificate of supplying estates. The procedure had identified critical control points to prevent contamination of non-certified FFB. The current traceability system is Sime Weigh System. The mill maintains the records of CPO/PK storage and recorded in the Daily Production Summary Report. For CPO and PK dispatch, the mill maintains records in Oil Dispatch Summary form. No MSPO certified products were sold since last audit.	Complied
4.3 Principle 3: Compliance to legal requirements			

Criterion / Indicator	Assessment Findings	Compliance	
Criterion 4.3.1 – Regulatory requirements			
<p>4.3.1.1</p>	<p>All operations shall be in compliance with applicable local, state, national and ratified international laws and regulations.</p> <p>- Major compliance -</p>	<p>Sime Darby Plantation Berhad have established a mechanism to ensure compliancy to legal and other requirement and documented in MQMS (Mill Quality Management System) under Standard Operation Manual distributed to all operating units.</p> <p>Group Sustainability Department and respective operating units will undertake the responsibility of identifying, managing, updating, and tracking the legal requirement as well as monitoring the status of legal compliance. Refer to Sime Darby Plantation Berhad, ESH Management System Manual, ESH Legal & Other Requirements; Guidelines and Procedures; Document ID: SD/SDP/SQM (ESH)/001-2-2; Revision:0. Date: 01/07/2012.</p> <p>Among the License and Permits sampled were:</p> <ol style="list-style-type: none"> 1. MPOB license 528154004000 validity from 01/04/2023 until 31/03/2024. 2. DOE license (JAS.JHQ.600-3/1/40 (SK03)) under no. 004747 validity from 01/07/2023 until 30/06/2024. 3. JH PMT 89779 (Air receiver) license form DOSH was available dated 09/04/2024. 4. License for water extraction referred license 08/A/Klg/014 valid until 31/12/2023. 5. Suruhanjaya Tenaga license for electricity supplier available dated 30/07/2022. 6. Weighbridge calibration referred siri C0152866546 for T.kenderaan, 60,000kx10kg, Mettler Toledo, dated 23/11/2022 	<p>Complied</p>

Criterion / Indicator		Assessment Findings	Compliance
		7. CePPOME available for Tengku Ahmad Nur Aiman (CePPOME/2318878) valid until 16/01/2024. 8. CePSWaM available for Tengku Ahmad Nur Aiman (CePSWaM/04729) Documents: Legal Compliance Procedure, License & Permits	
4.3.1.2	The management shall list all relevant laws related to their operations in a legal requirements register. - Major compliance -	Documented Procedures have been established and implemented; refer to Mill Quality Management System, Level 2: Standard Operating Manual, Appendix 5.2.4: Procedure for Legal and Other Requirements dated 01/11/2008. All operating units have Legal & Other Requirements Register (LORR) covering all the necessary regulatory requirements. Refer to legal register dated 27/06/2023 with addition to applicable laws since last assessment as follows: <ol style="list-style-type: none"> 1. Minimum Wages Order 2022 2. Fire Services Act 1988 (Act 341) Amendment 2020 3. "Pembangunan Sumber Manusia Berhad" Act 2000 4. Anti-Sexual Harassment Act 2021 5. Employees' Social Security (Amendment) Act 2022 6. Employment Insurance System (EIS) (Amendment) Act 2022 7. Control of Supplies Act 1961 8. Employment (Amendment) Act 2022 Document: LORR	Complied
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 -	Documented procedures have been established and implemented; refer to Mill Quality Management System, Level 2: Standard	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>Operating Manual, Appendix 5.2.4: Procedure for Legal and Other Requirements dated 01/11/2008.</p> <p>All legal requirement was documented in Legal and Other Requirement Register. Compliance to each applicable law and regulation is monitored by the operating unit. The legal register at the estate were reviewed/updated on a yearly basis / as and when needed for new updates/licenses. Sighted the document 'Summary of Compliance' available at the estates undersigned by the Top Management. The document lists the latest applicable laws and amendments, revision dates and acknowledgement by the management.</p> <ul style="list-style-type: none"> - Latest updated of LORR at Bukit Benut Mill: 27/06/2023 <p>All the legal and other requirements were registered accordingly and documented in the legal requirement register including new updates for Employment Insurance System (EIS) Amendment Act 2022, Employees Social Security (Amendment) Act 2022 and Anti-Sexual Harassment Act 2021.</p> <p>Documents: LORR</p>	
4.3.1.4	<p>The management should assign a person responsible to monitor compliance and to track update the changes in regulatory requirements.</p> <p>- Minor compliance -</p>	<p>Tracking system available to identify changes in the relevant regulations through head office, website information and the information are communicated from the Group Head Office.</p> <p>On the site verification, interviews with office personnel and records verification indicates that the system is appropriate to the operations. Tracking system on any changes in the law is well implemented.</p> <p>Muhammad Zubair were appointed as the person in charge for Traceability, Environment and Quality Management System.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		Document: Appointment Letter for PIC - Legal	
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 -	The mill located within the Bukit Benut Estate land area. The mill has ensured the oil palm milling activities do not diminish the land use rights of other users. No issues of land dispute issue occurred in the mill that involved other land user rights. Documented information: Complaints and Grievance Records, Interview with Stakeholders.	Complied
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 -	Management of mill provided evidence of the company's legal ownership of the estate land. Verified that Bukit Benut Estate held a total of 30 land titles. Copies of land titles were available as per sample sighted as following: - GRN 98xxx, District: Kluang, Lot No: 8xx, Area: 195.969 Ha Documented information: Land Title	Complied
4.3.2.3	Legal parameter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable. - Major compliance -	Bukit Benut POM is located within the Bukit Benut Estate land title. 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 -	No issues of land dispute issue occur in Bukit Benut POM as well as all estates within SOU 22 that requires FPIC process since the last audit. Consultation with relevant stakeholders conducted onsite confirmed the information.	Not Applicable

Criterion / Indicator		Assessment Findings	Compliance
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 evidence that the land on which the Mill is situated is encumbered by customary rights.	Not Applicable
4.3.3.2	Maps of an appropriate scale showing extent of recognized customary rights shall be made available. - Minor compliance -	There is no evidence that the land on which the Mill is situated is encumbered by customary rights.	Not Applicable
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 evidence that the land on which the Mill is situated is encumbered by customary rights.	Not Applicable
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 -	Sime Darby Plantation Berhad conducted the assessment to determined social impact from the mill operation and documented in the Social Impact Assessment Report (SIA) Report SOU 22 dated 16-19/05/2016. Based on the assessment conducted, the mill has established Management Plan on Social Impact Assessment. The plan was updated on annually basis with addition of issues raise during stakeholders meeting, NUPW meetings, stakeholders' complaints and grievances, OPP reports, Social Dialogue, feedbacks from Suara Kami, Whistleblowing, Workers Helpline and others. The SIA plan was available dated 10/02/2023.	Complied

Criterion / Indicator		Assessment Findings	Compliance								
		<p>Sample taken from the plan consists of the following:</p> <table border="1"> <thead> <tr> <th>Area Of Concern</th> <th>Action Plan</th> </tr> </thead> <tbody> <tr> <td>Housing Condition</td> <td>1. Repair works will be expedited, and the prioritizing of work will depend by the urgency of the complaint.</td> </tr> <tr> <td>Gender Committee</td> <td>1. Management to support the Gender Committee activities</td> </tr> <tr> <td>External Parties</td> <td>1. Management to invite all stakeholders and conduct the stakeholder meeting on yearly basis.</td> </tr> </tbody> </table> <p>Documented information: SIA Management Plan</p>	Area Of Concern	Action Plan	Housing Condition	1. Repair works will be expedited, and the prioritizing of work will depend by the urgency of the complaint.	Gender Committee	1. Management to support the Gender Committee activities	External Parties	1. Management to invite all stakeholders and conduct the stakeholder meeting on yearly basis.	
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Criterion 4.4.2: Complaints and grievances											
4.4.2.1	<p>A system for dealing with complaints and grievances shall be established and documented.</p> <p>- Major compliance -</p>	<p>SOU 22 Bukit Benut Palm Oil Mill established the Complaint Book (Internal), Complaint/Feedback Form (External) and Communication Book Internal & External to record the communication and complaints. Most of complaints made by internal stakeholders and workers were related to the housing repair which were based on the records. The complaints were acted on and resolved immediately by the estate management. For Complaint/Feedback Form by external stakeholders, action taken by the management was acknowledged by the complainant and verified to be resolved within the agreed timeframe.</p> <p>Sime Darby Plantation Berhad has established system to handled issue regarding to social as following; -</p> <ol style="list-style-type: none"> 1. Social Dialogue (using social dialogue tool kit) 	Complied								

Criterion / Indicator		Assessment Findings	Compliance												
		<p>This session is about management and workers engagement between representative of workers, and employer (operating unit management) to resolve workplace and living condition issues through social dialogue. This dialogue frequency will be done every month. The issues that been raised during this dialogue will be recorded under a tracker. This tracker will be captured in the dashboard and available to RGM, RCEO, ILO WG. This system rolled out in June 2022 to all operating unit.</p> <p>2. Oil Palm Pal (OPP)</p> <p>Established and started been used on 26/11/2021 for all Sime Darby Plantation Berhad Operating Unit. This OPP is a digitalized data management, used to capture all complaint/request for repair of workers houses and monitor progress of repair works till completion</p>													
4.4.2.2	<p>The system shall be able to resolve dispute in an effective, timely and appropriate manner, which is accepted by all parties.</p> <p>- Major compliance -</p>	<p>Most of the complaints were made by internal stakeholders mainly workers and were related to the housing repair. Based on the records taken, actions were taken and resolved immediately by the estate management. For Complaint/Feedback Form by external stakeholders, action taken by the management was acknowledged by the complainant and verified to be resolved within agreed timeframe.</p> <p>Sighted the record of OPP is available at Bukit Benut POM, sample taken for the complaint is as the following:</p> <table border="1"> <thead> <tr> <th>ID</th> <th>Date Complaint</th> <th>Date Completed</th> </tr> </thead> <tbody> <tr> <td>299</td> <td>30/06/2023</td> <td>03/07/2023</td> </tr> <tr> <td>291</td> <td>16/06/2023</td> <td>20/06/2023</td> </tr> <tr> <td>287</td> <td>08/06/2023</td> <td>10/06/2023</td> </tr> </tbody> </table>	ID	Date Complaint	Date Completed	299	30/06/2023	03/07/2023	291	16/06/2023	20/06/2023	287	08/06/2023	10/06/2023	Complied
ID	Date Complaint	Date Completed													
299	30/06/2023	03/07/2023													
291	16/06/2023	20/06/2023													
287	08/06/2023	10/06/2023													

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 complaints. - Minor compliance -	The mill made available complaint and feedback forms for the use of stakeholders and workers. Nevertheless, that is not the only platform for workers and stakeholders to address their complaints and grievances as other platforms such as OPP, Suara Kami, Social Dialog among others are also made available. For Complaint/Feedback Form by external stakeholders, action taken by the management was acknowledged by the complainant to be resolved within the agreed timeframe. Sighted a latest complaint received by Bukit Benut POM recorded in the OPP Issue Tracking Dated on 08/06/2023 been resolved immediately on 10/06/2023.	
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 -	The new workers induction, HCTP, ILO, Grievance channel and OPP briefing have been conducted to the new workers. There are 51 employees involved in the training dated on 01/03/2023. The awareness on surrounding communities for complaints or suggestion have been given during Stakeholder Consultation Meeting dated on 22/03/2023 at Bukit Benut Estate. The meeting was attended by 20 stakeholders included village head, school representative, contractor, and others. Conformity statement/conclusion: interview with workers found that they are able to explain the grievance process and grievance channel available at mill	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 -	All complaints received and its response are recorded and can be tracked in the mill. Back dated from 24 months, all records were available and could be verified. Evidence(s) reviewed and verified: OPP record, Complaint Book. Conformity statement/conclusion: the record of complaint/grievance is available for review.	Complied

Criterion / Indicator		Assessment Findings	Compliance
Criterion 4.4.3: Commitment to contribute to local sustainable development			
4.4.3.1	<p>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.</p> <p>- Minor compliance -</p>	<p>Contributions made by estates were based on consultation with stakeholders among local communities as per sample sighted as following:</p> <ul style="list-style-type: none"> - Bukit Benut POM contributions <ol style="list-style-type: none"> 1. Sports Day dated 20/01/2023. 2. Iftar during Ramadhan 2023. 3. Job opportunities among neighboring local 	Complied
Criterion 4.4.4: Employees safety and health			
4.4.4.1	<p>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.</p> <p>- Major compliance -</p>	<p>Sime Darby Plantation Berhad have established the Group Policy on Health, Safety & Environment (HSE) Policy Statement signed by the CEO on 05/05/2022. The policy has been communicated to the workers through induction training for new workers, morning briefing and displayed at various notice boards within the mill.</p> <p>The Group Sustainability Department team is also committed in establishing various working standards through procedures or pictorial method to improve safe working condition.</p> <p>Bukit Benut POM has established Safety and Health Management Plan and documented in Environment, Safety and Health Plan FY 2023. The management plan includes the ESH risk management, Emergency Response Procedure, Chemical Safety Management, Noise Boundary Monitoring and Health monitoring. Policy for Occupational Health and Safety has been documented in the document title Policy Health, Safety and Environment SDP Group dated 05/05/2022 and signed by Group CEO.</p>	Complied

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Criterion / Indicator	Assessment Findings	Compliance
	<p>In the policy stated the company commitment to the well-being of its employee, providing safe and healthy working environment, pre-emptively preventing our employees and external parties in the operations from injury and ill health as well as operating in an environmentally responsible manner at global operating sites. Verified Bukit Benut POM has done briefing on LOTO, PTW & PPE Refresher Training on 02/03/2023 lead by Mill Manager and attend by 51 participants. Verified the attendance.</p> <p>Policy also stated the commitment to comply with statutory requirements, inculcating the culture of safety and health, improving the management of occupational safety, health related and environmental matters eliminating or minimizing any potential adverse effect on the environment arising from or business activities and to educate and encourage stakeholders in maintaining and enhancing the quality of the health, safety and environment.</p> <p>Annual Health and safety plan available for the estate in the document title Sime Darby Plantation SOU 22 – Bukit Benut Palm Oil Mill (FY 2023) and prepared by Assistant Manager dated 05/01/2023.</p> <p>An occupational safety and health policy and plan has been communicated on 05/05/2023 with title LOTO, PTW & PPE Refresher lead by Mill Manager and attend by 51 participants. Verified the attendance. Verified the record training 2023, attendance and photo.</p> <p>Documented information: Policy, Safety and health Plan, and training program FY 2023.</p>	

Criterion / Indicator		Assessment Findings	Compliance
		Conclusion: Based on the site verification, documents reviewed and interview with the sampled workers an occupational safety and health policy and plan has been documented, effectively communicated and implemented.	
4.4.4.2	<p>The occupational safety and health plan should cover the following:</p> <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 	<p>The occupational safety and health plan cover the following:</p> <ul style="list-style-type: none"> a. Sime Darby Plantation Berhad have established the Group Policy on Health, Safety & Environment (HSE) Policy Statement signed by the CEO on 05/05/2022. An occupational safety and health policy and plan has been communicated on 05/05/2023 with title LOTO, PTW & PPE Refresher lead by Mill Manager and attend by 51 participants. Verified the attendance. Verified the record training 2023, attendance and photo. b. The risk of all operation has been assessed and documented in the HIRARC dated 24/01/2023 with reference number HIRARC review – (Bukit Benut POM). List of the HIRARC items review: <ul style="list-style-type: none"> i) HIRARC for Product Storage station has been review as per new case incident report at 16/11/2022. ii) HIRARC for Pressing Station has been review as per new case incident report at 01/11/2022. iii) HIRARC for Kernel station has been review as per new case incident report at 21/11/2022. iv) HIRARC for workshop station has been review as per new case incident report at 19/12/2022. CHRA – Review Chemical Health Risk Assessment Report for Sime Darby Plantation Berhad (Southern Region) – Bukit 	Complied

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Criterion / Indicator	Assessment Findings	Compliance
<p>shall 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 that affect their business such as those related to employees’ safety, health and welfare are discussed openly. Records from such meeting shall be kept ant the concerns of employees and any remedial actions taken shall be 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 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>	<p>Benut POM – DOSH Reg. NO: JKKP HIE 127/171-2 (166)-2019/002).</p> <p>Date Assessment: 02/02/2019</p> <p>Name of Assessor: Txx Txxxx Bxxx.</p> <p>DOSH Reg. No: JK 27313</p> <p>DOSH Ref no: HQ/15/ASS/00/363-2020-148.</p> <p><u>Bukit Benut POM</u></p> <p>Medical Surveillance – 18 workers for medical surveillance Verified from the Medical Surveillance Program Report by Pxxxxxxxx Ixxxx with reference no: MS 2022/KKS Bukit Benut/MS-April 2022 all 18 sample workers sent are fit to work.</p> <p>NRA – Latest Hearing Conservation Programme 2023 with reference report code: AUDIO 2023/Ldg Lambak-Elaeis/Audio-Jan 2023, OHD’s: Dr. Zaxxxxxx bix Muxx – HQ/08/DOC/00/468 and Dr. Raxx bixxi Muxxxxx – HQ/08/DOC/00/469. The report was prepared by RZ Intan Medixxxx Sxx Bxx: JH/19/23/143244. Date test 19/01/2023 & 20/01/2023 for 22 workers.</p> <p>Audiometric summary test result from 07/11/2022 05/01/2023 with result 11 abnormal, 60 normal audiograms with total 71 workers. The workers with abnormal result to have continue annual audiometry test, education and training and the notification for workers with abnormal result has been sent to DOSH in JKKP 7 on 21/02/2023.</p>	

Criterion / Indicator	Assessment Findings	Compliance
	<p>Document: HIRARC, CHRA, Medical Surveillance, NRA, Audiometric test, LEV, Workplace inspection</p> <p>c. Annual training programmed has been established with document title Training Requirements For Operating Units (Mill)X dated 05/01/2023 and prepared by Assistant Manager and verified by Mill Manager.</p> <p>i) Training record on safety</p> <ul style="list-style-type: none"> i) OSH & Regulation – Plan on Feb 2023. ii) ESH – Plan on Feb 2023 iii) FMA – Plan on Feb 2023 iv) Group & ESH policy – Plan on Feb 2023 v) SDP Policy – Plan on Jan 2023 vi) Chemical handling – Plan on Aug 2023. vii) HIRARC Training – Plan on June 2023. viii) OSH Committee – Plan on Jan 2023 ix) Accident Investigation Technique – Plan on Jan 2023. x) First Aid – Plan on 2023. <p>ii) Safe working sign sighted adequately in chemical and lubricant store and all operation area.</p> <p>PPE use at workstation sighted for every worker and supervisor.</p> <p>Sample SDS for:</p> <ul style="list-style-type: none"> i) Vacuum Salt – SDS Last Review on 20/01/2019. 	

Criterion / Indicator	Assessment Findings	Compliance
	<p>ii) Nalco 214 – SDS last review on 10/04/2019.</p> <p>a) First Aid Training by Hospital Assistant Bukit Benut Estate was done on 14/04/2023. 13 participants have 90 involved and the venue are at Bukit Benut POM meeting room.</p> <p>b) Fire Drill Training for workers and staffs by Renggam Fireman Department date on 11/08/2023 held at Bukit Benut POM Main Office involved 85 participants among staff and workers. Verified the attendance and the photo in the training report.</p> <p>Document: safety training records</p> <p>d. Management has provided appropriate PPE to workers to cover all potentially hazardous operations as identified in the risk assessment and control such as Hazard Identification, Risk Assessment and Risk Control (HIRARC). PPE Issuance record was available for verification. Inspected with sample workers interviewed found all PPE was given accordingly to their task given. PPE Matrix has been established as per HIRARC, SDS, CHRA and NRA.</p> <p>Document: PPE issuance (cotton glove) records sighted on 07/07/2023. Verified mill has prepared the PPE matrix on 05/01/2023.</p> <p>e. Procedures of chemical handling is presented in several documents, such as Sime Darby Plantation, Chemical Safety</p>	

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Criterion / Indicator	Assessment Findings	Compliance
	<p>Management; Document No. SD/SDP/PSQM (ESH)/202-OH4; dated 26/02/2015. SDS were placed at the chemical store.</p> <p>Document: SOP Handling of chemical, SDS, CHRA, Chemical register, Chemical safety signage, Class of chemicals</p> <p>f. Management has appointed responsible person for workers safety and health. Refer appointment letter to Tengku Ahmad Nur Aiman bin Tg. Abdullah dated 01/01/2022 until 31/12/2024 and appointed by Person In -Charge mill. Interview with person in charge found have good knowledge and access to latest national regulations and collective agreements.</p> <p>Document: Sighted OSH chart in the OSH file and notice board.</p> <p>g. Management has conducted regular two-way communication with their employees where issues affecting their business such as employee’s health, safety and welfare are discussed openly. Safety and Health Committee Procedures has been developed dated 17/11/2021 with reference number UM/HSE/OCP/08. The Mill Manager was appointed to be the Chairman of OSH Committee at the Mill from 01/01/2022 to 31/12/2024 as stated in the appointment letter dated January 2022 undersigned by the Acting Regional General Manager (Johor Central) Southern Region. Estate management has appointed Safety Committee Members consists of OSH Coordinator, Secretary.</p> <p>i. Second Meeting year 2023 (14/04/2023), attendance 25 participants from employer and employee with 0 absent. Verified the minute meeting was handed over to all participants on 12/04/2023. Verified in the minute the workplace inspection, accident report, PPE update, training</p>	

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Criterion / Indicator	Assessment Findings	Compliance
	<p>update, previous minute confirmation and any other matters has been discuss in the meeting.</p> <p>ii. First Meeting year 2023 (20/01/2023), attendance 23 participants from employer and employee with 2 absent. Verified the minute meeting was handed over to all participants on 10/01/2023. Verified in the minute the workplace inspection, accident report, PPE update, training update, previous minute confirmation and any other matters has been discuss in the meeting.</p> <p>Document: OSH Minutes</p> <p>h. Accident and emergency procedures are available in the ESH Management System Manual; Emergency Preparedness & Response Guidelines and Procedures; Doc No: SD/SDP/SQM (ESH)/001-2-6; Revision: 0; Date 01/07/2012. Latest workplace inspection has been conducted in June 2023 and he mill has established Emergency Response Team lead by the Mill Engineer. ERP Training has been planned in July 2023.</p> <p>Document: SOP ERP, ERP Organization chart, ERP Flow chart, Interview, Training record</p> <p>i. First aider has been present at all operation unit visited and works station inspected. Latest training has been conducted on 14/04/2023. Refer training material, attendance and photos. First aid box was inspected during site visit and found contains with approved contents. Verified that first aid box was available at each worksite.</p>	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>Document: First Aid box list and inspection, Training for first aider.</p> <p>j. Accident record was verified during the audit. Accident record and investigation was recorded and discussed during quarterly OSH meeting. Refer JKPP 6,7 and 8 report. There was 11 cases accident reported in year 2022 with average workers in year 2022 108.91 with 0mandays lost. As at todate in year 2023 there were 0 cases accident reported. Total working days in 2022 are 378,144 hours with average 101 workers. For statistic the fatality rate is at zero (0), frequency rate 29.09, occupational accident, poisoning rate and infection disease rate at 62.98 and lost time date against per million-hour rate are at 108.91.</p> <p>Documented Information: JKPP 6,7 and 8. Submission of JKPP 8 report, Accident record and investigation reports, SOCSO payment. Verified the JKPP 8 was sent on 27/01/2023. Reference number JKPP8/109644/2022.</p>	
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>Sime Darby Plantation Berhad established the Group Sustainability & Quality Policy Statement dated 02/12/2019 by Group Managing Director where the company is respecting, upholding & no-exploitation of fundamental human rights. This policy statement is guided by the commitment spells out in the Human Rights Charter (HRC) last revised 2020.</p> <p>Besides, Policy on the Protection of Human Rights Defenders (HRDs) was established with effective date on 25/03/2020. Sime Darby Plantation Berhad respect and safeguard human rights,</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>nation of democracy and its institution. They recognize that Human Rights Defenders have the role and responsibility of upholding human rights and the need for them to be able to lodge complaints that may arise from their business activities and relationship with Sime Darby Plantation Berhad. This Policy is applied to all stakeholders affected by the business activities and relationships including directors, employees, counterparties, business partners, workers in our operations and supply chains, and communities surrounding our operations. The policies were communicated to the employees during training dated 23/02/2023.</p> <p>Documented information: Human Right Charter, Policy Training Record.</p>	
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>Sime Darby Plantation Berhad established Human Rights Charter last revised 2020 where they have a responsibility to respect, support and uphold fundamental human rights as expressed, amongst others, in the Universal Declaration for Human Rights and the United Nations Guiding Principles on Business and Human Rights. They promote diversity and inclusion by providing equal opportunities and not tolerating any form of discrimination on the grounds of ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity union membership, political affiliation or age.</p> <p>The policy could be downloaded from https://sime-darbyplantation.com/wp-content/uploads/2021/12/HRC-2020-1.pdf.</p> <p>Conformity statement/conclusion: Records of employments and interview conducted on-site with sampled internal and external</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		stakeholders confirmed that the workers and groups including local communities, women, and migrant workers have not been discriminated against.	
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>Sime Darby Plantation Berhad established employment contract for workers. The employment contract adopts by XXX Estate as part as requirement to ensure the workers employment conditions received as accordingly.</p> <p>Review on the sampled of employment contracts verified terms and conditions outlined as per collective agreement and Employment Act 1955.</p> <p>The original copy kept by management demonstrated in workers’ origin language and signed by the worker.</p> <p>Evidence(s) reviewed and verified:</p> <p>Based on agreements and pay slips sighted for sample employees as per indicator 4.4.5.6 below, management has ensured that employees’ pay, and conditions meet MAPA Circular # 12/2019; The Malayan Agricultural Producers Association; Date: 02/04/2019; MAPA/NUPW Palm Oil Mill Employees Agreement 2019</p> <p>Bukit Benut POM workers’ samples:</p> <ul style="list-style-type: none"> - $\sqrt{61} \times 0.8 = 7$ workers <p>Conformity statement/conclusion: All sample taken shows the pay is as per the requirements as stipulated in the Minimum Wages Order 2022 and Employment Act 1955 rev 2022</p>	Complied
4.4.5.4	Management should ensure employees of contractors are paid based on legal or industry minimum standards according to the	Management has ensured employees of contractors are paid based on Minimum Wages Order 2022 according to the employment	Complied

Criterion / Indicator		Assessment Findings	Compliance
	<p>employment contract agreed between the contractor and his employee.</p> <p>- Minor compliance -</p>	<p>contract agreed between the contractor and his employee based on the sample contractors' agreements sighted in Bukit Benut POM as following:</p> <p>There is one running contract work at mill which is transporting POME to field. The company name is Samaxxxxx Enxxxxxxx contractor workers' samples:</p> <ul style="list-style-type: none"> - $\sqrt{2} \times 0.8 = 2$ Workers <p>Sample taken for both the employees are as the following:</p> <ol style="list-style-type: none"> 1. Employee No: RS0xx 2. Employee No: RS0xx <p>Evidence(s) reviewed and verified: Contractor's employee employment contract, salary slip.</p> <p>Conformity statement/conclusion: The employees of contractors were paid based on legal and employment contracts.</p>	
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>The established records of Employee Master list which is available as a database in computerized Checkroll System is able to provide accurate account of all employees including their particulars of full names, gender, date of birth, date joined company, wages grade and position etc.</p> <p>Evidence(s) reviewed and verified: List of Employees</p> <p>Conformity statement/conclusion: The management has established the list of employees with the details required in the standard.</p>	Complied
4.4.5.6	<p>All employees shall be provided with fair contracts that have been signed by both employee and employer. A copy of employment</p>	<p>Copies of fair contracts that have been signed by both employee and employer were provided to each employee as per sample records in Bukit Benut POM as following:</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
	<p>contract shall be made available for each and every employee indicated in the employment records.</p> <p>- Major compliance -</p>	<p>Bukit Benut POM workers' samples:</p> <ul style="list-style-type: none"> - $\sqrt{61} \times 0.8 = 7$ <p>Sample workers sighted is as below:</p> <ol style="list-style-type: none"> 1. Employee No: xxx98 2. Employee No: xxx71 3. Employee No: xxx76 4. Employee No: xxx20 5. Employee No: xxx70 6. Employee No: xxx75 7. Employee No: xxx32 <p>Evidence(s) reviewed and verified: The employment contracts.</p> <p>Conformity statement/conclusion: All employees were provided with fair contracts and signed by both employees and employer</p>	
4.4.5.7	<p>The management shall establish a time recording system that makes working hours and overtime transparent for both the employees and employers.</p> <p>- Major compliance -</p>	<p>As per verification on attendance (out-turn) and work hours (normal time and overtime) recording system established in both manual and computerized check roll system which makes working hours and overtime transparent for both employees and employer. Sighted the sample workers manual time recording system is available at site.</p> <p>Evidence(s) reviewed and verified: Punch Card records for the following workers.</p> <ol style="list-style-type: none"> 1. Employee No: xxx98 2. Employee No: xxx71 3. Employee No: xxx76 	Complied

Criterion / Indicator		Assessment Findings	Compliance
		4. Employee No: xxx20 5. Employee No: xxx70 6. Employee No: xxx75 7. Employee No: xxx32 Conformity statement/conclusion: Time recording system were verified that the workers in the mill were using the punch card system	
4.4.5.8	<p>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.</p> <p>- Major compliance -</p>	<p>Based on agreements and pay slips sighted for sample employees as per indicator 4.4.5.6 below, management has ensured that employees' pay, and conditions meet MAPA Circular # 12/2019; The Malayan Agricultural Producers Association; Date: 02/04/2019; MAPA/NUPW Palm Oil Mill Employees Agreement 2019</p> <p>The management of Sime Darby Plantation Berhad has issued Inter Office Mail (IOM) dated 15/12/2022 regarding the amendment of working hour. The working hour is currently 7.5 hours daily compared to 8 hours previously. This is from the amendment of Section 60A, Employment Act 1955.</p> <p>The working hour of each sample workers are verified through the Punch Card records. Sample of workers are as the following:</p> <ol style="list-style-type: none"> 1. Employee No: xxx98 2. Employee No: xxx71 3. Employee No: xxx76 4. Employee No: xxx20 5. Employee No: xxx70 6. Employee No: xxx75 7. Employee No: xxx32 	Complied

Criterion / Indicator		Assessment Findings	Compliance
		Evidence(s) reviewed and verified: The working hour memo	
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 agreements and pay slips sighted for sample employees as per indicator 4.4.5.6 below, management has ensured that employees' pay, and conditions meet MAPA Circular # 12/2019; The Malayan Agricultural Producers Association; Date: 02/04/2019; MAPA/NUPW Palm Oil Mill Employees Agreement 2019 Evidence(s) reviewed and verified: The sample of Salary Slip is available at site for review. Sighted the sample of workers salary slip for the month of January 2023, March 2023, and May 2023. The sample workers are as the following: 1. Employee No: xxx98 2. Employee No: xxx71 3. Employee No: xxx76 4. Employee No: xxx20 5. Employee No: xxx70 6. Employee No: xxx75 7. Employee No: xxx32 Conformity statement/conclusion: Wages and overtime details were available in the salary slips	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.	All local employees are provided with the mandatory Employee Provident Fund (EPF) contributions while both local and foreign employees contributed with Social Security Organization (SOCSO). The record of SOCSO was verified as following: - Bukit Benut POM 3 months sample:	Complied

Criterion / Indicator		Assessment Findings	Compliance
	- Minor compliance -	<ol style="list-style-type: none"> 1. May 2023: RM 5,1xx.xx 2. April 2023: RM 5,8xx.xx 3. March 2023: RM 5,0xx.xx <p>The management are giving a free rice once every 2 months, as well as free housing and 35 gallons of water daily for each worker.</p>	
4.4.5.11	<p>In cases where on-site living quarters are provided, these quarters shall be habitable and have basic amenities and facilities.</p> <p>- Major compliance -</p>	<p>All workers are provided with free housing facilities that included basic amenities such as clean water (25 gallons/month), community hall, sport facilities, etc. were provided to the workers. Electricity which is obtained from the national grid. The housing condition was in accordance with the Workers Minimum Standard of Housing & Amenities (Amendment) 2021.</p> <p>Weekly inspections by medical assistant were done to ensure cleanliness of the housing. Records were well maintained as per sample latest inspections as following:</p> <ul style="list-style-type: none"> - Bukit Benut POM: 28/06/2023 	Complied
4.4.5.12	<p>The management shall establish a policy to prevent all forms of sexual harassment and violence at the workplace.</p> <p>- Major compliance -</p>	<p>Policy to prevent all forms of sexual harassment and violence in workplace has been embedded in Sime Darby Plantation Berhad's established policy of "Group Sustainability & Quality Policy Statement" which was signed by the Group Managing Director (Mr. Mohamad Helmy Othman Basha), dated 2/12/2019. The policy was briefed to workers during the training dated 14/03/2023.</p> <p>Communications made mainly during gender committee meeting as per sample latest POM Gender committee meeting; Date: 20/05/2023 for SOU level meeting and 18/03/2023 for Bukit Benut Palm Oil Mill.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		Documented information: Minute of meeting, training records, policy	
4.4.5.13	<p>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.</p> <p>- Major compliance -</p>	<p>Policy to respect the rights of all employees has been embedded in Sime Darby Plantation Berhad established policy of "Group Sustainability & Quality Policy Statement" which was signed by the Group Managing Director (Mr. Mohamad Helmy Othman Basha), dated 2/12/2019.</p> <p>For social representative in Mill, Manager Mr. Sasikumar A/L Harikrishnan have been appointed by Mill Manager Bukit Benut POM as per letter dated 01/01/2023.</p> <p>The management has conducted the Social Dialogue meeting which gather the workers representative and discussed the issue related to social, safety and concern of the workers. Sighted the minute of meeting dated 28/06/2023.</p> <p>The management has conducted the meeting between the mill representative and Union member dated 01/07/2022.</p> <p>Interview with workers found that there is no restriction on workers to join the Union.</p>	Complied
4.4.5.14	<p>Children and young persons shall not be employed or exploited. The minimum age shall comply with local, state and national legislation.</p> <p>- Major compliance -</p>	<p>Policy to protect children and young person has been embedded in Sime Darby Plantation Berhad established policy of "Group Sustainability & Quality Policy Statement" which was signed by the Group Managing Director (Mr. Mohamad Helmy Othman Basha), dated 02/12/2019.</p> <p>Based on the interview and sighted records of employees' master lists data, no young person below 18 years old employed within all operating units within SOU 22.</p>	Complied

Criterion / Indicator	Assessment Findings	Compliance	
Criterion 4.4.6: Training and competency			
4.4.6.1	<p>All employees and contractors shall be appropriately trained. A training programme shall include regular assessment of training needs and documentation, including records of training.</p> <p>- Major compliance -</p>	<p>Bukit Benut POM has established a training program for all workers based on the training need analysis conducted on a yearly basis. Interview with the sampled workers and staff indicated that they were aware on the Mill Operation and workstation.</p> <p>Records of trainings were maintained by the mill as below:</p> <ul style="list-style-type: none"> a) First Aid Training by Hospital Assistant Bukit Benut Estate was done on 14/04/2023. 13 participants have 90 involved and the venue are at Bukit Benut POM meeting room. b) Fire Drill Training for workers and staffs by Renggam Fireman Department date on 11/08/2023 held at Bukit Benut POM Main Office involved 85 participants among staff and workers. Verified the attendance and the photo in the training report. <p><i>Conformity statement/conclusion:</i></p> <p>Based on the documents reviewed it was concluded that the training program has been effectively established and is accessible to all staffs and stakeholders. The program also includes gender specific needs.</p>	<p>Complied</p>
4.4.6.2	<p>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>Bukit Benut POM has conducted training need analysis for all employees, management and contractors. The training need analysis was conducted based on the job designation and training required by the job type. Sighted the Training Requirement for Strategic Operating Units (Mill – SOU 22) for the year 2023 for verification.</p>	<p>Complied</p>
4.4.6.3	<p>A continuous training programme shall be planned and implemented to ensure that all employees are well trained in their job function</p>	<p>A training programme has been developed and available in the Training Requirement for Bukit Benut POM ESH Activities for 2023.</p>	<p>Complied</p>

Criterion / Indicator		Assessment Findings	Compliance
	and responsibility in accordance to the documented training procedure. - Minor compliance -	The trainings were sighted to have also included Gender Specific Training and involves staffs, workers, and contractors.	
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 -	<p>Sime Darby Plantation Berhad has established environmental policy documented in Group Sustainability and Quality Statement signed by Group Managing Director dated 05/05/2022 Group Health, Safety & Environment (HSE) Policy signed by the Group Managing Director dated 05/05/2022.</p> <p>Documented information: The management of (Bukit Benut POM) has established the environment policy dated 05/05/2022. The policy was endorsed by Group Managing Director. The Policy has stated the commitment of the organisation to comply with applicable laws and regulation related to environment.</p> <p>Evidence(s) reviewed and verified:</p> <ol style="list-style-type: none"> 1. Record of communication of policy dated 31/01/2023 2. Scheduled waste inventory file ref: JAS.JKL.600-3/1/35 for May 2023 was available. Recorded the SW 102, 109, 322, 324, 409, and 410 was available. Latest disposal was on 07/02/2023 as per consignment note 2023020610EJBZ1A for SW 324 with total disposed 0.0075 mt. Another verification on SW 410 	Complied

Criterion / Indicator		Assessment Findings	Compliance
		(Consignment note 2023020610M&H2F6 dated 07/06/2023 with total 0.0381 mt. This disposal was managed by Kuxxxxx Alxx Sdn Bhd.	
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 mill has established environmental management plan 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.</p> <p>Documented information:</p> <p>Bukit Benut POM has established the environment management plan dated 01/06/2023. The environment management plan has covered the objectives which includes:</p> <ul style="list-style-type: none"> • Minimising environmental harm which is included adopting responsible consumption and production. <p>The Environment aspect impact analysis has been established for all operation which includes:</p> <ol style="list-style-type: none"> 1. Boiler activity 2. Steriliser activity 3. Oil recovery activity 4. FFB received activity 5. Electrostatic precipitator activity 6. Kernel plant <p><i>Evidence(s) reviewed and verified:</i></p>	Complied

Criterion / Indicator		Assessment Findings	Compliance						
		<p>Environmental impact & aspect evaluation EIE/2023/8-01 dated 01/06/2023 was covered the new housing construction in Bukit Benut Estate.</p> <p>As per verification on Bukit Benut POM environmental aspect and impact, no latest new activity or machine in oil mill. Latest review the aspect and impact on environment was on 14/12/2021. There is environmental management plan have been establish base on assessment of aspect and impact for Mill activity. This can refer to document EAI/2020/008-01.</p> <p><i>Conformity statement/conclusion:</i> Based on the samples taken, all environmental management plan related to the process were found to be confirmed accordingly.</p>							
4.5.1.3	<p>An environmental improvement plan to mitigate the negative impacts and to promote the positive ones, shall be developed, implemented and monitored.</p> <p>- Major compliance -</p>	<p>The developed environmental improvement plan to mitigate the negative impacts and to promote the positive ones were effectively implemented and monitored.</p> <p>Documented information: Environmental Improvement Plan dated 01/06/2023 having details of mitigation of the negative impacts. They are summarized and among others as shown below;</p> <table border="1"> <thead> <tr> <th>Activities</th> <th>Impact</th> <th>Management Plan</th> </tr> </thead> <tbody> <tr> <td>Dark Smoke emission</td> <td>Air pollution</td> <td>To maintain ESP To ensure the stack sampling record dust particulate under 150 mg/m3</td> </tr> </tbody> </table>	Activities	Impact	Management Plan	Dark Smoke emission	Air pollution	To maintain ESP To ensure the stack sampling record dust particulate under 150 mg/m3	Complied
Activities	Impact	Management Plan							
Dark Smoke emission	Air pollution	To maintain ESP To ensure the stack sampling record dust particulate under 150 mg/m3							

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Criterion / Indicator		Assessment Findings			Compliance
		Scheduled waste	Water and land contamination	To ensure disposal not more than 180 days Storage followed as per SW 2005	
		Ambient Air Quality	Air pollution	To conduct the ambient air monitoring 3 monthly basis	
		Evidence(s) reviewed and verified:			
		Trailed samples:			
		Ambient record monitoring (PAC-AA-230214) dated 13-14/02/2023 and latest record was on 8-9/06/2023 referred as per report PAC-AA-230604			
		Test parameter	Averaging time	Limit (mg/m3)	
		Particulate matter with the size of less than 10 micron	Annual 24 hours	40 100	
		Particulate matter with the size of less than 2.5 micron	Annual 24 hours	15 35	
		Result as per below (PAC-AA-230604)			
		Sampling Points	Particulate 2.5 micron	Particulate 10 micron	
Point A1	8	28			

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Criterion / Indicator		Assessment Findings			Compliance
		Point A2	4	25	
		Limit	35	100	
		<p><i>Conformity statement/conclusion:</i> Based on the samples taken, all environmental management plan related to the process were found to be mitigate the negative impacts in estate.</p>			
4.5.1.4	A programme to promote the positive impacts should be included in the continual improvement plan. - Minor compliance -	A programmed 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. Documented information: A programmed 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. Among the programs were: 1. (Training on Environmental Quality Act) dated 31/01/2023 2. (Training Chemical handling) dated 17/08/2023 3. Training on ETP dated 27,28 & 29/09/2023 at R&D Centre Carey Island			Complied
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 -	The estates continuously provide training to the workers to create awareness regarding the environmental policy and management plan established. Documented information: Training record <i>Evidence(s) reviewed and verified:</i>			Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>The management has established the training plan specifically for the environment. Trainings plan include the following:</p> <ol style="list-style-type: none"> 1. Scheduled waste 2. Lab training 3. Environmental policy 4. 3R management <p><i>Conformity statement/conclusion:</i> Based on the samples taken, all training related to the process were found to be continuously improve the estate.</p>	
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>Documented information:</p> <p>Records of environment meeting, Mill has conducted the meeting on quarterly basis. Records of minutes of meeting sighted.</p> <ol style="list-style-type: none"> 1. Q1 20/01/2023 2. Q2 14/04/2023 3. Q4 21/10/2023 4. Q3 27/07/2023 <p>The agenda of the meeting includes (The meeting agenda)</p> <ol style="list-style-type: none"> i) High opacity level ii) Weekly BOD Result iii) Scheduled waste report iv) Others matter included POME pond and desludging 	Complied
<p>Criterion 4.5.2: Efficiency of energy use and use of renewable energy</p>			

Criterion / Indicator		Assessment Findings	Compliance																																								
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 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.</p> <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 <p>Evidence(s) reviewed and verified:</p> <table border="1"> <thead> <tr> <th>Month</th> <th>Diesel</th> <th>Baseline</th> <th>Electric</th> <th>Baseline</th> </tr> </thead> <tbody> <tr> <td>Jan 2023</td> <td>0.30</td> <td>0.20</td> <td>0.024</td> <td>0.1</td> </tr> <tr> <td>Feb 2023</td> <td>0.24</td> <td>0.20</td> <td>0.044</td> <td>0.1</td> </tr> <tr> <td>Mar 2023</td> <td>0.20</td> <td>0.20</td> <td>0.045</td> <td>0.1</td> </tr> <tr> <td>Apr 2023</td> <td>0.24</td> <td>0.20</td> <td>0.032</td> <td>0.1</td> </tr> <tr> <td>May 2023</td> <td>0.09</td> <td>0.20</td> <td>0.055</td> <td>0.1</td> </tr> <tr> <td>Jun 2023</td> <td>0.19</td> <td>0.20</td> <td>0.061</td> <td>0.1</td> </tr> <tr> <td>Jan 2023</td> <td>0.30</td> <td>0.20</td> <td>0.024</td> <td>0.1</td> </tr> </tbody> </table>	Month	Diesel	Baseline	Electric	Baseline	Jan 2023	0.30	0.20	0.024	0.1	Feb 2023	0.24	0.20	0.044	0.1	Mar 2023	0.20	0.20	0.045	0.1	Apr 2023	0.24	0.20	0.032	0.1	May 2023	0.09	0.20	0.055	0.1	Jun 2023	0.19	0.20	0.061	0.1	Jan 2023	0.30	0.20	0.024	0.1	Complied
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4.5.2.2	<p>Palm oil millers shall estimate the direct usage of non-renewable energy for their operations, including fossil fuel, and electricity to determine energy efficiency of their 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> <p>Documented information:</p> <p>Records of budgeted non-renewable energy consumption.</p>	Complied																																								

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Criterion / Indicator		Assessment Findings					Compliance
		Month	Diesel	Baseline	Electric	Baseline	
		Jan 2023	0.30	0.20	0.024	0.1	
		Feb 2023	0.24	0.20	0.044	0.1	
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		Apr 2023	0.24	0.20	0.032	0.1	
		May 2023	0.09	0.20	0.055	0.1	
		Jun 2023	0.19	0.20	0.061	0.1	
		For Jan there are some inspections from DOSH, due to FFB diversion cause FFB less for Jan 2023 and diesel usage become high.					
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. The mill is adjacent with a Biogas Plant facility (if have biogas). The recovered biogas is used for energy generation (e.g., steam & electricity)					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 Sustainability Department applicable to the mill. Details of waste generated from the mill operations among others as shown below; Documented information: Waste Management plan dated 01/01/2023 Evidence(s) reviewed and verified:					Complied

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Criterion / Indicator		Assessment Findings			Compliance																					
		As per waste management plan FY 2023 identified as per below;- <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">Type of waste</th> <th style="width: 25%;">Location generated</th> <th style="width: 50%;">Action to be taken</th> </tr> </thead> <tbody> <tr> <td>Domestic waste rubbish</td> <td>Housing area, office</td> <td>Disposal have been contracted out to Uxx Rxxxxxxxx Sxx Bxxx</td> </tr> <tr> <td>Industrial waste- POME and EFB</td> <td>Operation</td> <td>To recycle the waste into fertilizer for the Oil palm. To apply land application as per Jadual Pematuhan</td> </tr> <tr> <td>Scrap metal</td> <td>Workshop</td> <td>To collect and disposed according to company policies.</td> </tr> <tr> <td>SW rags, plastics, filters,</td> <td>Workshop</td> <td>To disposed at Kxxxxxxx Axxx Sdx Bxx</td> </tr> <tr> <td>Spent lubricant & hydraulic oil</td> <td>Workshop</td> <td>To disposed at Kxxxxxxx Axxx Sdx Bxx</td> </tr> <tr> <td>Disposed containers, bags, equipment contaminated with chemicals, pesticides,</td> <td>Store, Workshop, operation and office</td> <td>To disposed at Kxxxxxxx Axxx Sdx Bxx</td> </tr> </tbody> </table>			Type of waste	Location generated	Action to be taken	Domestic waste rubbish	Housing area, office	Disposal have been contracted out to Uxx Rxxxxxxxx Sxx Bxxx	Industrial waste- POME and EFB	Operation	To recycle the waste into fertilizer for the Oil palm. To apply land application as per Jadual Pematuhan	Scrap metal	Workshop	To collect and disposed according to company policies.	SW rags, plastics, filters,	Workshop	To disposed at Kxxxxxxx Axxx Sdx Bxx	Spent lubricant & hydraulic oil	Workshop	To disposed at Kxxxxxxx Axxx Sdx Bxx	Disposed containers, bags, equipment contaminated with chemicals, pesticides,	Store, Workshop, operation and office	To disposed at Kxxxxxxx Axxx Sdx Bxx	
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		<p><i>Conformity statement/conclusion:</i> The estates also maintained records of source identification source and type of scheduled waste.</p>																								

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<p>4.5.3.2 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" data-bbox="1088 512 1865 1166"> <thead> <tr> <th>Type of waste</th> <th>Location generated</th> <th>Action to be taken</th> </tr> </thead> <tbody> <tr> <td>Domestic waste rubbish</td> <td>Housing area, office</td> <td>Disposal have been contract out to Uxx Resources Sdn Bhd</td> </tr> <tr> <td>Industrial waste-fertilizer bags</td> <td>Operation and workshop</td> <td>To disposed at Kuxxxxx Axxx Sdn Bhd</td> </tr> <tr> <td>Scrap metal</td> <td>Workshop</td> <td>To collect and tender</td> </tr> <tr> <td>SW rags, plastics, filters,</td> <td>Workshop</td> <td>To disposed at Kxxxxxxx Axxx Sdx Bxx</td> </tr> <tr> <td>Spent lubricant & hydraulic oil</td> <td>Workshop</td> <td>To disposed at Kxxxxxxx Axxx Sdx Bxx</td> </tr> <tr> <td>Disposed containers, bags, equipment contaminated with chemicals, pesticides,</td> <td>Store, Workshop, operation and office</td> <td>To disposed at Kxxxxxxx Axxx Sdx Bxx</td> </tr> </tbody> </table> <p>Documented information: Waste Management plan</p> <p>Evidence(s) reviewed and verified:</p>	Type of waste	Location generated	Action to be taken	Domestic waste rubbish	Housing area, office	Disposal have been contract out to Uxx Resources Sdn Bhd	Industrial waste-fertilizer bags	Operation and workshop	To disposed at Kuxxxxx Axxx Sdn Bhd	Scrap metal	Workshop	To collect and tender	SW rags, plastics, filters,	Workshop	To disposed at Kxxxxxxx Axxx Sdx Bxx	Spent lubricant & hydraulic oil	Workshop	To disposed at Kxxxxxxx Axxx Sdx Bxx	Disposed containers, bags, equipment contaminated with chemicals, pesticides,	Store, Workshop, operation and office	To disposed at Kxxxxxxx Axxx Sdx Bxx	<p>Complied</p>
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		<p>For Bukit Benut POM, domestic waste was disposed at Uxx Rxxxxx Sxx Bxx as per agreement 1/4/2022 to Local Council of Simpang Renggam from Sime Darby Bukit Benut estate. This agreement was valid until 31/03/2024. Latest disposal record of domestic waste was on 23/06/2023 and previously was on 13/06/2023.</p> <p>Scheduled waste inventory file ref: JAS.JKL.600-3/1/35 for May 2023 was available. Recorded the SW 102, 109, 322, 324, 409, and 410 was available. Latest disposal was on 07/02/2023 as per consignment note 2023020610EJBZ1A for SW 324 with total disposed 0.0075 mt. Another verification on SW 410 (Consignment note 2023020610M&H2F6 dated 07/06/2023 with total 0.0381 mt. This disposal was managed by Kuxxxxx Alxx Sxx Bxx.</p> <p><i>Conformity statement/conclusion:</i> The mill also maintained records of source identification source and type of scheduled waste.</p>	
4.5.3.3	<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. Details as provided in SDP under Waste management procedure for upstream Malaysia (SD/SDP/GSD/HSE/0522/01) dated May 2022</p> <p><i>Documented information:</i> <i>Waste Management plan FY 2023</i></p> <p><i>Evidence(s) reviewed and verified:</i> Scheduled waste inventory file ref: JAS.JKL.600-3/1/35 for May 2023 was available. Recorded the SW 102, 109, 322, 324, 409, and 410 was available. Latest disposal was on 07/02/2023 as per</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		consignment note 2023020610EJBZ1A for SW 324 with total disposed 0.0075 mt. Another verification on SW 410 (Consignment note 2023020610M&H2F6 dated 07/06/2023 with total 0.0381 mt. This disposal was managed by Kuxxxxx Alxx Sxx Bxx.	
4.5.3.4	Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourse. - Minor compliance -	Domestic waste was disposed according to the waste management plan. Verified that the management has disposed the domestic waste through (land fill/municipal). Waste management procedure for upstream Malaysia (SD/SDP/GSD/HSE/0522/01) dated May 2022 Documented information: Waste Management plan Evidence(s) reviewed and verified: For Bukit Benut POM, domestic waste was disposed at Uxx Rxxxxxxx Sdn Bhd as per agreement 1/4/2022 to Local Council of Simpang Renggam from Sime Darby Bukit Benut Estate. This agreement was valid until 31/03/2024. Latest disposal record of domestic waste was on 23/06/2023 and previously was on 13/06/2023. Conformity statement/conclusion: Collection and disposal of domestic waste is via licensed 3rd party contractor.	Complied
Criterion 4.5.4: Reduction of pollution and emission including greenhouse gas			
4.5.4.1	An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, particulate and soot emissions,	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	Complied

Criterion / Indicator		Assessment Findings	Compliance
	<p>scheduled wastes, solid wastes and effluent.</p> <p>- Major compliance -</p>	<p>included in the management plan. The evaluation is documented in the Environmental Impact Evaluation.</p> <p>Documented information:</p> <p>Aspect and impact</p> <p>Evidence(s) reviewed and verified:</p> <p>It was last reviewed on 01/06/2023 to include the ESP operations. Areas of focus include activities at the chemical store, workshop, store, scheduled waste, diesel tank, boiler house, effluent pond, WTP.</p> <p>Trailed samples:</p> <p>Environmental impact & aspect evaluation EIE/2023/8-01 dated 01/06/2023 was covered the new housing construction in Bukit Benut Estate.</p> <p>As per verification on Bukit Benut POM environmental aspect and impact, no latest new activity or machine in oil mill. Latest review the aspect and impact on environment was on 14/12/2021. There is environmental management plan have been established base on assessment of aspect and impact for Mill activity. This can refer to document EAI/2020/008-01.</p>	
4.5.4.2	<p>An action plan to reduce identified significant pollutants and emissions shall be established and implemented.</p> <p>- Major compliance -</p>	<p>The Environmental Improvement and Management plan was established at estates and reviewed annually. The following issues and mitigation program among others have been identified.</p> <p>The improvement plan include:</p> <ol style="list-style-type: none"> 1. Air emission management 2. Scheduled waste 3. Personal & Boundary noise 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>4. Waste reduction</p> <p>Documented information: Environment Management plan</p> <p>Evidence(s) reviewed and verified: Evidence on Air emission management on stack sampling activity and the dark smoke emission reading.</p> <p>Trailed samples: Stack sampling record Boiler no.3 as per PAC-AE-230605 dated 09/06/2023. Found the result was 272 mg/m3 more than limit that have been set by DOE due to some ESP problem. The management already conduct the trouble shoot and repair the ESP HV system. Record trail on repairing record was verified as per below record.</p> <p>Invoice 7-324 dated 19/06/2023 Delivery order 7324 dated 19/06/2023 Contract Form Doc No; 4300631179 dated 19/06/2023 Latest record CEMS reading was 74.94 mg.m3 less than 150 mg/m3.</p> <p>Conformity statement/conclusion: The environmental management plan was implemented accordingly and not sighted any pollution within certification area.</p>	
4.5.4.3	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.	Palm oil mill effluent generated was treated accordingly through ponding system which include aerobic and anaerobic process. The limit of palm oil mill effluent following the limit in the Syarat Lesen (Include the details of Syarat Lesen)	Complied

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Criterion / Indicator		Assessment Findings	Compliance																
	- Major compliance -	<p>Documented information: Record of POME Disposal, Records of Lab test</p> <p>Evidence(s) reviewed and verified: Latest submission for to DOE on as follows. Among others the indicators were:</p> <table border="1"> <thead> <tr> <th>Parameter</th> <th>09/01/2023</th> <th>09/02/2023</th> <th>09/03/2023</th> </tr> </thead> <tbody> <tr> <td>Total POME discharge</td> <td>322.2</td> <td>218.15</td> <td>249.9</td> </tr> <tr> <td>pH value</td> <td>7.55</td> <td>8.36</td> <td>8.08</td> </tr> <tr> <td>BOD</td> <td>1620</td> <td>110</td> <td>73</td> </tr> </tbody> </table> <p>All parameters tested complied with regulatory standards.</p> <p>Trailed samples: Online environmental Report dated for 01/01/2023 until 31/03/2023.</p> <p>Conformity statement/conclusion: As per OER record for first quarter (01/01/2023 until 31/03/2023) the BOD was available and reported 3 monthly bases to DOE. Latest approval BOD from DOE was 2500 mg/l as per Jadual Pematuhan (License: 04747) JAS.JHQ.600-3/1/40(SK03). This complies with regulation and Jadual Pematuhan.</p>	Parameter	09/01/2023	09/02/2023	09/03/2023	Total POME discharge	322.2	218.15	249.9	pH value	7.55	8.36	8.08	BOD	1620	110	73	
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Criterion 4.5.5: Natural water resources																			
4.5.5.1	The management shall establish water management plans to maintain the quality and availability of natural water resources	a) The Water Management Plan for the mill has been established. It was last reviewed on 01/06/2023.	Complied																

Criterion / Indicator	Assessment Findings	Compliance																																		
<p>(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>b) 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 2023) below.</p> <table border="1" data-bbox="1088 600 1865 799"> <thead> <tr> <th>Operating unit</th> <th>Year</th> <th>m³ water usage</th> <th>FFB process</th> <th>Ratio</th> </tr> </thead> <tbody> <tr> <td rowspan="4">Bukit Benut POM</td> <td>2021</td> <td>114,507.05</td> <td>101,507.05</td> <td>1.12</td> </tr> <tr> <td>2022</td> <td>78,567.67</td> <td>62,061.09</td> <td>1.17</td> </tr> <tr> <td>2023</td> <td>33,666.94</td> <td>27,453.11</td> <td>1.22</td> </tr> <tr> <td>(Todate)</td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>The increasing usage of water due to CMF project from R&D. CMF (Ceramic Membrane Filtration) for reduce BOD into 20. This project still under trial since 2022. Probable factors are linked to rainy days, significant boiler water rinsing/discharging for maintenance etc.</p> <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 Sime Darby Plantation Berhad dated April 2014). The buffer zones established are as following:</p> <table border="1" data-bbox="1088 1118 1850 1318"> <thead> <tr> <th>River width (Meters)</th> <th>Buffer Zone (Meters)</th> </tr> </thead> <tbody> <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> </tbody> </table>	Operating unit	Year	m ³ water usage	FFB process	Ratio	Bukit Benut POM	2021	114,507.05	101,507.05	1.12	2022	78,567.67	62,061.09	1.17	2023	33,666.94	27,453.11	1.22	(Todate)				River width (Meters)	Buffer Zone (Meters)	>40	50	20-40	40	10-20	20	5-10	10	<5	5	
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Criterion / Indicator		Assessment Findings	Compliance
		Monitoring of discharge water quality conducted as per DOE requirement under the compliance schedule. Sample sighted in Bukit Benut POM as per report IE794/2023 dated 16/05/2023. Result showed complied for Sg Mengkibol. Previously conducted was on 06/04/2023 as per report IE586/2023. All test was conducted by Sime Darby Plantation Research Sdn Bhd.	
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. - Major compliance -	POME is discharged through Land Application via Farrows System in the estate (Sg Mengkibol) field no 02 from the Final Discharge Holding Pond as stated in the DOE Compliance Schedule. Discharge quality of mill 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.	Complied
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 -	The mill processing system is documented in the Mill Quality Management System Version 1 dated 01/11/2008. These documents provide guidelines and standards in the mill operations. The Standard Operating procedures (SOPs) described details from the reception, sterilisation, threshing, pressing, clarification, nut polishing station, effluent, laboratory, workshop and dispatches. SOU22 continued to use the documents established by the Sime Darby Plantation Berhad among others as follows:	Complied

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	<ul style="list-style-type: none"> • Standard Operating Manual (MQMS-SOM) • Standard Operating Procedure (MQMS-SOP) • Sustainable Plantation Management System (SPMS) Manual • RSPO Supply Chain Manual • ESH Management System Manual • Occupational Safety and Health Manual • Pictorial Safety Standards • Laboratory Process Control Manual • Security Guidelines. <p>In addition, technical guidelines as listed in the Agricultural Reference Manual were also used. In general, the documents included operation activities in the estates and the mills from:</p> <ul style="list-style-type: none"> • Seedlings in nursery to planting of young palms. • Plantation upkeep to mill FFB receipt, grading, processing. • Quality analysis and dispatch of CPO & PK. • Security in the SOU 22 Bukit Benut. <p>Contents of the Manual were disseminated to the workers through.</p> <ul style="list-style-type: none"> • Mill weekly briefings. • Training as ad hoc and programmed basis. <p>The Manuals are also kept in the administration office to facilitate reference by any interested parties. Site inspection and interview with workers confirmed that the SOP had been implemented and the employees understood the requirements of the SOP. In</p>	

Criterion / Indicator		Assessment Findings	Compliance
		<p>addition, there are also manuals available within the industry and MPOB that are used as guidelines.</p> <p>Document review: Latest update on SOP, with references no.</p>	
4.6.1.2	<p>All palm oil mills shall implement best practices.</p> <p>- Major compliance -</p>	<p>A mechanism on checking the consistency of mill implementation of their procedures were in place. Among the mechanism such as, Performance Monitoring Visit, SORA/SCRA visit, and Internal Audit. Sample of records were verified:</p> <ul style="list-style-type: none"> • 13/02-17/02/2023 - SORA/SCRA visit. • 16/05/2023 – Internal Audit. <p>Document: Agronomist/ / Internal Audit/ monthly Progress Report and etc.</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>The mill continued its commitment to long term sustainability and improvements through a capital expenditure program. The management has forecasted 5 years business plan from FY 2023 – FY 2024. The projection for 5 years prepared as guidance for future planning. Sighted the annual budget FY 2023 and business plan FY 2023 – FY 2024</p> <p>In the 5 years business plan include items as follows:</p> <ol style="list-style-type: none"> a. Palm oil mill <ol style="list-style-type: none"> i. Mill intake – FFB input ii. Production of CPO iii. Production of PK 	Complied

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		iv. Total Palm Oil Extraction v. Total Palm Kernel Extraction vi. Mill cost Document: Business Management Plan, Budget	
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 -	Pricing mechanism is available in the contract under Transport Rate adjustment mechanism (Appendix 2). All tender and pricing exercises are handled by the HQ management. Projects are tendered from the approved vendors registered with HQ. Payments are processed and made by HQ through system by MEX. This is made upon job verification by the operating units' personnel and representatives from HQ for major projects. Reviewed the contract agreement as follows: <ul style="list-style-type: none"> Contract agreement between Sime Darby Plantation Berhad and Sxxxxxxxx Entxxxxx, refer contract agreement no. RT/013/20xx/BBx/Sxx dated 23/02/2023 under section 8. Pricing. This contract pertaining to transporting POME to the field. Document: Contractors Contract Agreement	Complied
4.6.3.2	All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner. - Major compliance -	The contractors were provided with contract that are fair, legal and transparent and agreed payments terms. The payment terms were included in the contract agreement under section 9.0 Payments for FFB Suppliers and section 3.0 Payment Terms for Contractor/ CPO transporter.	Complied

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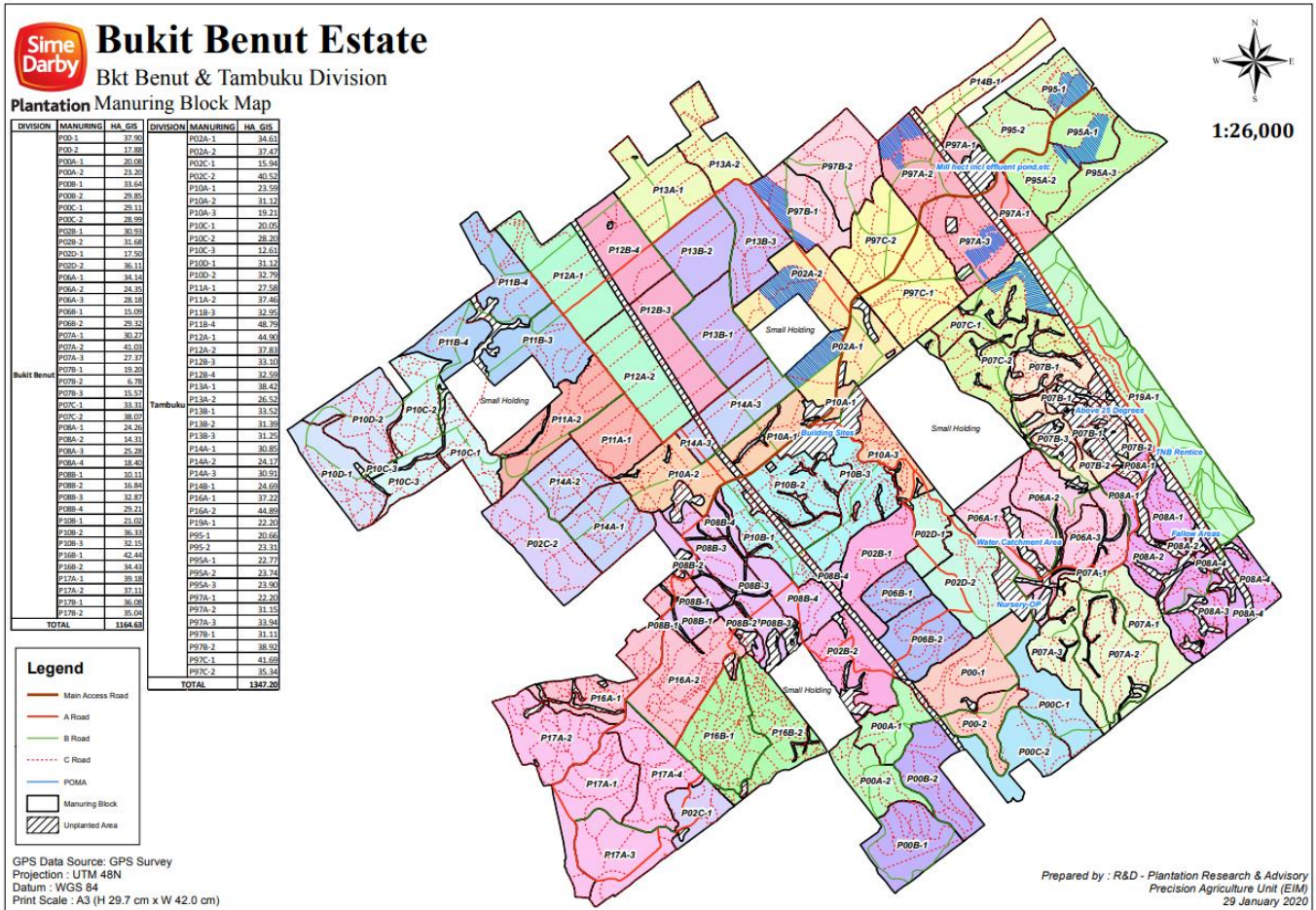
Criterion / Indicator		Assessment Findings	Compliance
		<p>The payments were made as per payment terms agreed in the contract. Reviewed payment made to the FFB supplier/ contractors as follows:</p> <p>1. Payment Services (PS 1059) dated 08/06/2023, PO no 4300630230 was verified.</p> <p>Document: Payment Details for Contractors</p>	
Criterion 4.6.4: Contractor			
4.6.4.1	<p>In case of the engagement of contractors, they shall be made to understand the MSPO requirements and shall provide the required documentation and information.</p> <p>- Major compliance -</p>	<p>All contractors engaged by mill were bound to understand and comply to their contractual agreements that includes MSPO requirements through signing of Vendor Integrity Pledge (VIP) which enable accredited CB to audit them. Verification for Samaxxxx Entxxxxxx dated 01/01/2023 valid until 31/12/2023.</p> <p>Sighted the training records for the contractor dated 16/12/2022 for the understanding of EPF, SOCSO, and EIS as well as payslip.</p> <p>Documents: Contractor Training/Awareness records</p>	Complied
4.6.4.2	<p>The management shall provide evidence of agreed contracts with the contractor.</p> <p>- Major compliance -</p>	<p>Contract agreements between the mill and its contractors were made available. Generally, the elements of sustainability such as obligations to legal compliance, workers' welfare, safety and environmental issues.</p> <p>Reviewed the contract agreement as follows:</p> <p>1. Contract agreement between Sime Darby Plantation Berhad and Samaxxxx Entxxxxxx, refer contract agreement no. RT/013/2022/BBM/STR/ dated 03/05/2023</p> <p>Document: Contractors Contract Agreement</p>	Complied

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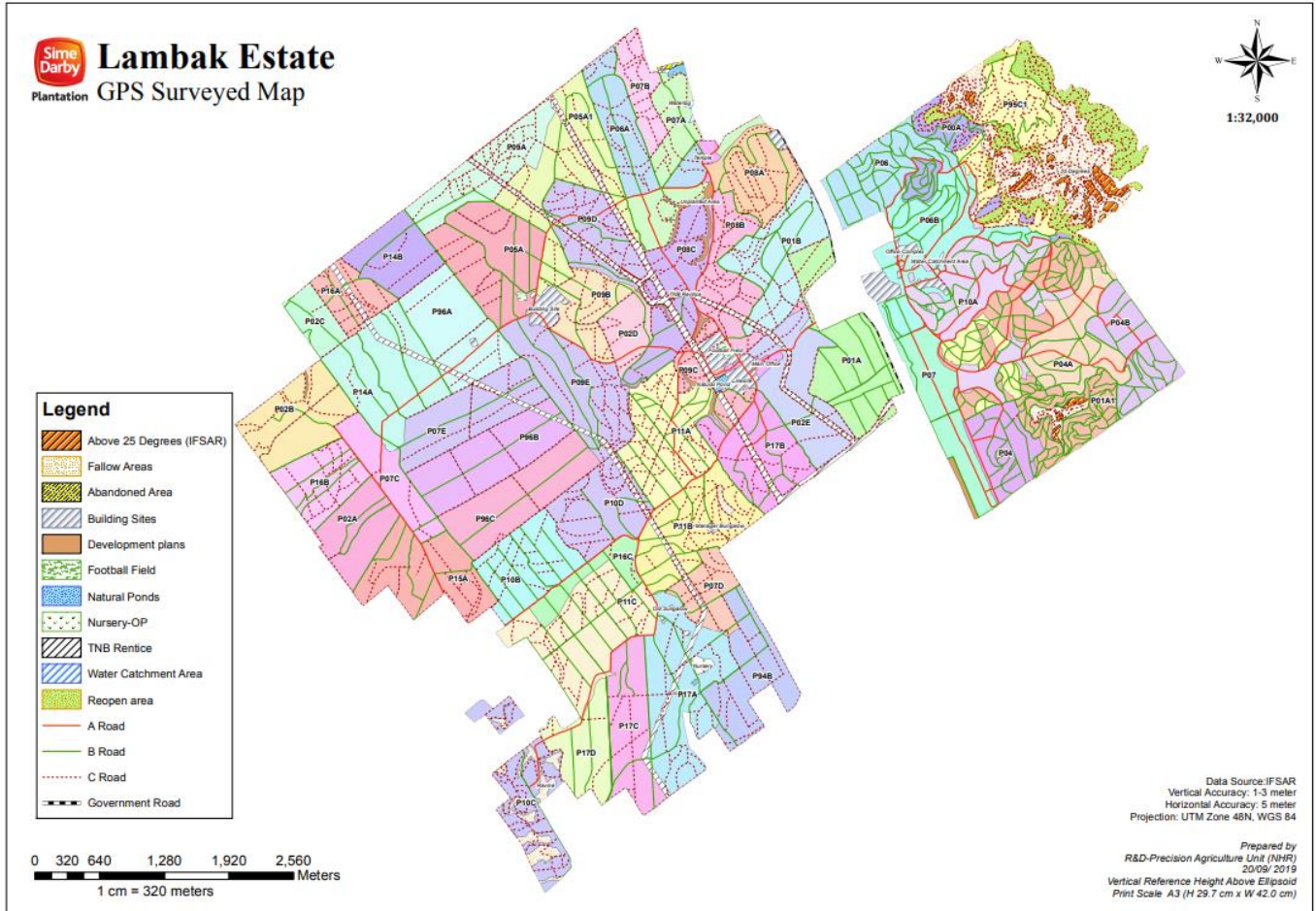
<p>4.6.4.3</p>	<p>The management shall accept MSP0 approved auditors to verify the assessments through a physical inspection, if required.</p> <p>- Minor compliance -</p>	<p>All contractors engaged by the mill were bound to understand and comply to their contractual agreements that includes MSP0 requirements through signing of Vendor Integrity Pledge (VIP) which enable accredited CB to audit them.</p> <p>All contracted parties/vendors were required to signed Vendor Integrity Pledge (VIP) and to comply with para</p> <ul style="list-style-type: none"> - a (i); Vendor Code of Business Conduct (VCOBC) - a (ii); all applicable laws and regulations related anti-bribery, fraud and corruption. <p>In the VCOBC under section 4. Responsibility and Compliance with the Vendor COBC stated as follows:</p> <p>“We have the rights to audit the vendors to verify compliance with this Vendor COBC and/or with the requirements set out in the third-party agreements to permit ongoing assessment of risk”</p> <p>Sample sighted for contractor Samaxxxx Entxxxxxx dated 02/01/2022.</p>	<p>Complied</p>
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Appendix C: Location and Field Map

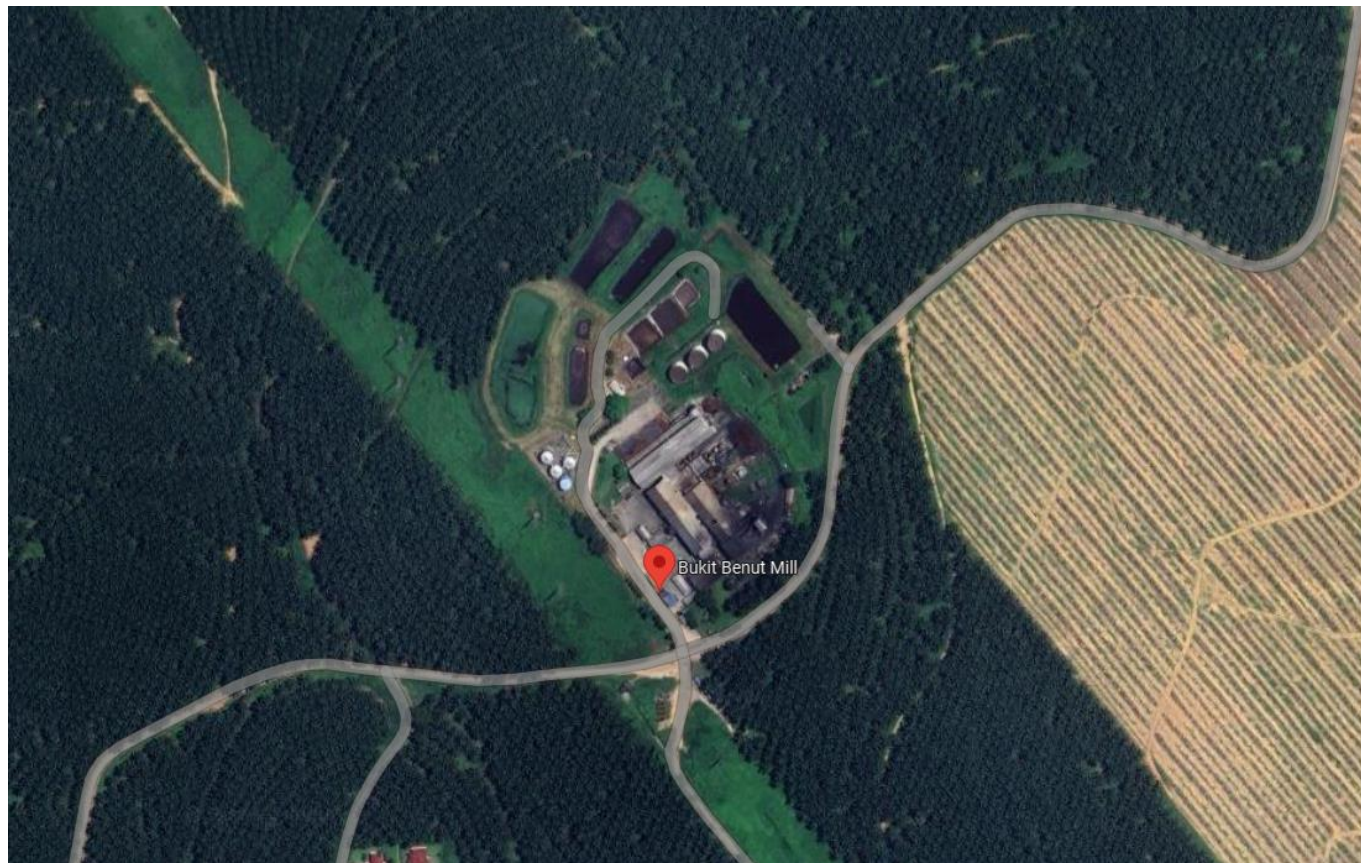
Bukit Benut Estate



Lambak Elaieis Estate



Bukit Benut Palm Oil Mill



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