

**RSPO PRINCIPLE AND CRITERIA  
 PUBLIC SUMMARY REPORT**

- Initial Assessment
- Annual Surveillance Assessment (3)**
- Recertification Assessment** (Choose an item.)
- Extension of Scope

<p><b>Client Company Name / Parent Company:</b>  <b>Johor Corporation</b></p>
<p>Client Company / Parent Company Address:          Level 16, Menara Komtar, Johor Bahru City Centre, 80000 Johor Bahru, Johor Darul          Takzim, Malaysia</p>
<p>Certification Unit:  <b>Mahamurni Plantations Sdn Bhd – Bukit Layang Estate</b></p> <p>Location of Certification Unit:          Jalan Sungai Tiram, Mukim Sungai Tiram, 81800 Johor Bahru, Johor, Malaysia</p>
<p>Date of Final Report:          21/02/2023</p>

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## Section 1: Scope of the Assessment

1. Company Details			
<b>Parent Company</b>	Johor Corporation		
<b>RSPO Membership Number</b>	1-0080-09-000-00	<b>Membership Approval Date</b>	15/06/2009
<b>Address</b>	Level 16, Menara Komtar, Johor Bahru City Centre, 80000 Johor Bahru, Johor Darul Takzim		
<b>Palm Oil Mill / Group Manager / Estate (Certification Unit)</b>	Mahamurni Plantations Sdn Bhd – Bukit Layang Estate		
<b>Location / Address</b>	Jalan Sungai Tiram, Mukim Sungai Tiram, 81800, Johor Bahru, Johor, Malaysia		
<b>Website</b>	<a href="http://www.kulim.com.my">www.kulim.com.my</a>		
<b>Management Representative</b>	Salasah Elias	<b>E-mail</b>	<a href="mailto:salrasah@kulim.com.my">salrasah@kulim.com.my</a>
<b>Telephone</b>	07-8611611	<b>Facsimile</b>	07-8631084

2. Certification Information			
<b>Certificate Number</b>	RSPO 720133	<b>Certificate Start Date</b>	07/04/2020
<b>Date of First Certification</b>	07/04/2020	<b>Certificate Expiry Date</b>	06/04/2025
<b>Scope of Certification</b>	Production of Fresh Fruit Bunches		
<b>Visit Objectives</b>	The objective of the assessment was to conduct annual surveillance assessment to ensure the elements of the proposed scope of registration and the requirements of the management standard are effectively addressed by the organization's management system and to confirm the forward strategic plan.		
<b>Assessment Cycle</b>	<input type="checkbox"/> Pre Assessment (Choose an item.) <input type="checkbox"/> Initial Assessment <input checked="" type="checkbox"/> Annual Surveillance Assessment (ASA 3) <input type="checkbox"/> Recertification Assessment (Choose an item.) <input type="checkbox"/> Scope Extension		
<b>Applicable Standards / Normative Reference</b>	RSPO Certification System for P&C and RSPO ISH 2020 <input type="checkbox"/> RSPO P&C 2018 for the Production of Sustainable Palm Oil <input checked="" type="checkbox"/> Malaysia National Interpretation 2019 for RSPO P&C 2018 for the Production of Sustainable Palm Oil		
<b>Supply Chain Module</b>	<input checked="" type="checkbox"/> Identity Preserved; <input type="checkbox"/> Mass Balance	<b>Mill Capacity</b>	N/A
<b>ISH certification Phase</b>	<input type="checkbox"/> Eligibility <input type="checkbox"/> Milestone A <input type="checkbox"/> Milestone B <input checked="" type="checkbox"/> Not Applicable		
<b>Is this a remote audit or on-site audit</b>	<input checked="" type="checkbox"/> On-site audit (Option AI)	<input type="checkbox"/> On-site audit (Option AII)	<input type="checkbox"/> Remote audit (Option B)

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3. Other Certifications			
Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
MSPO 697948	MS 2530-3:2013 Malaysian Sustainable Palm Oil (MSPO) Part 3: General Principles for Oil Palm Plantations and Organized Smallholders	BSI Services (M) Sdn. Bhd	29/03/2024

4. Location(s) of Mill & Supply Bases			
Name (Mill / Supply Base / Group Manager / Smallholders)	Location	GPS Coordinates	
		Latitude	Longitude
Bukit Layang Estate	Jalan Sungai Tiram, Mukim Sungai Tiram, 81800, Johor Bahru, Johor, Malaysia	1°34'56.70"N	103°57'46.93"E

5. Description of Supply Base					
New Planting Development	<input checked="" type="checkbox"/> No (no change in total planted area)		<input type="checkbox"/> Yes (please refer to Principle 7 for details)		
Estate / Smallholders	Total Planted (Mature + Immature) (ha)	HCV (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
Bukit Layang Estate	371.10	12.89	13.77	397.76	93.29
<b>Total</b>	<b>371.10</b>	<b>12.89</b>	<b>13.77</b>	<b>397.76</b>	<b>93.29</b>

6. Plantings & Cycle						
Estate / Smallholders	Age (Years) - ha				Mature	Immature
	0 - 3	4 - 14	15 - 25	>25		
Bukit Layang Estate	0.00	75.54	147.52	148.04	371.10	0.00
<b>Total (ha)</b>	<b>0.00</b>	<b>75.54</b>	<b>147.52</b>	<b>148.04</b>	<b>371.10</b>	<b>0.00</b>

7. Summary of Certified Tonnage of FFB (Own Certified Scope)				
Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (Apr 2022 - Mar 2023)	Actual (Jan 2022 - Dec 2022)		Forecast (Apr 2023 - Mar 2023)
		Previous license period (Jan 2022 - Mar 2022)	Current license period (Apr 2022 - Dec 2022)	
Bukit Layang Estate	8,321.00	926.89	5,255.40	8,500.00
<b>Total</b>	<b>8,321.00</b>	<b>6,182.29</b>		<b>8,500.00</b>

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<b>8. Summary of Certified Tonnage of FFB (from other certified unit(s))</b>				
Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (Apr 2022 - Mar 2023)	Actual (Jan 2022 – Dec 2022)		Forecast (Apr 2023 - Mar 2023)
		Previous license period (Jan 2022 - Mar 2022)	Current license period (Apr 2022 - Dec 2022)	
Nil				
<b>Total</b>		<b>N/A</b>		

<b>9. Summary of Non-Certified Tonnage of FFB (outside supplier – excluded from certificate)</b>				
Out growers / smallholders	Tonnage (MT) / year			
	Estimated last year (Apr 2022 - Mar 2023)	Actual (Jan 2022 – Dec 2022)		Forecast (Apr 2023 - Mar 2023)
		Previous license period (Jan 2022 - Mar 2022)	Current license period (Apr 2022 - Dec 2022)	
Nil				
<b>Total</b>	<b>N/A</b>	<b>N/A</b>		<b>N/A</b>

<b>9A. Monthly Records of Certified and Uncertified FFB Received since the last audit</b>				
No.	Month - Year	Volume of FFB from certified supply base (mt)	Volume of FFB from uncertified supply base (mt)	Total FFB/Month (mt)
1	Jan-22	344.55	0	344.55
2	Feb-22	270.90	0	270.90
3	Mar-22	311.44	0	311.44
4	Apr-22	310.64	0	310.64
5	May-22	414.99	0	414.99
6	Jun-22	473.87	0	473.87
7	Jul-22	531.06	0	531.06
8	Aug-22	476.02	0	476.02
9	Sep-22	635.06	0	635.06
10	Oct-22	661.78	0	661.78
11	Nov-22	846.80	0	846.80
12	Dec-22	905.18	0	905.18
<b>TOTAL</b>		<b>6,182.29</b>	<b>0</b>	<b>6,182.29</b>

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<b>10. Summary of Certified Tonnage (MT) (not applicable for ISS)</b>			
<b>Estimated last year (Apr 2022 - Mar 2023)</b>	<b>Actual (Jan 2022 – Dec 2022)</b>		<b>Forecast (Apr 2023 - Mar 2023)</b>
	Previous license period (Jan 2022 - Mar 2022)	Current license period (Apr 2022 - Dec 2022)	
<b>FFB</b>	<b>FFB</b>		<b>FFB</b>
8,321.00 mt	926.89 mt	5,255.40 mt	8,500.00 mt
	<b>TOTAL</b>	6,182.29 mt	
<b>CPO (OER: 20%)</b>	<b>CPO (OER: 19.24 &amp; 22.78 %)</b>		<b>CPO (OER: 20.5%)</b>
1,664.20 mt	179.27 mt	1,196.96 mt	1,742.50 mt
	<b>TOTAL</b>	1,376.23 mt	
<b>PK (KER: 5.00%)</b>	<b>PK (KER: 5.00 &amp; 5.93%)</b>		<b>PK (KER: 5.00%)</b>
416.00 mt	46.35 mt	311.40 mt	425.00 mt
	<b>TOTAL</b>	357.75 mt	
<b>Notes: -</b>			

<b>10A. Monthly Records of Certified CPO &amp; PK since the last audit</b>			
<b>No.</b>	<b>Month - Year</b>	<b>Certified CPO (MT)</b>	<b>Certified PK (MT)</b>
1	Jan-22	68.22	17.23
2	Feb-22	51.88	13.55
3	Mar-22	59.17	15.57
4	Apr-22	60.67	15.53
5	May-22	80.09	20.75
6	Jun-22	91.69	23.03
7	Jul-22	73.08	18.74
8	Aug-22	77.00	20.21
9	Sep-22	120.66	31.75
10	Oct-22	127.06	33.09
11	Nov-22	163.01	42.34
12	Dec-22	403.70	105.96
	<b>TOTAL</b>	<b>1,376.23</b>	<b>357.75</b>

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<b>11. Summary of Actual Volume sold</b>					
<b>Current License period (Jan 2022 - Mar 2022)</b>					
	RSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	Others		
<b>CPO (MT)</b>	N/A	N/A	N/A	N/A	N/A
<b>PK (MT)</b>	N/A	N/A	N/A	N/A	N/A
<b>Credits</b>	N/A	N/A	N/A	N/A	N/A
<b>Previous License period (Jan 2022 - Mar 2022)</b>					
<b>CPO (MT)</b>	N/A	N/A	N/A	N/A	N/A
<b>PK (MT)</b>	N/A	N/A	N/A	N/A	N/A
<b>Credits</b>	N/A	N/A	N/A	N/A	N/A

**Notes:** There is no sales of CPO or PK as this is a single estate certification. There is only sales of physical FFB where no claims made.

<b>11A. Records of Certified CPO &amp; PK Sold under PalmTrace since the last audit (if any)</b>				
No.	Buyers Name	PalmTrace Trading License Number	Certified CPO Sold (MT)	Certified PK Sold (MT)
	N/A	N/A	N/A	N/A
<b>TOTAL</b>			<b>N/A</b>	<b>N/A</b>

<b>11B. Records of certified CPO &amp; PK Sold under other schemes since the last audit (if any)</b>				
No.	Buyers Name	Scheme Name	Certified CPO Sold (MT)	Certified PK Sold (MT)
	N/A	N/A	N/A	N/A
<b>TOTAL</b>			<b>N/A</b>	<b>N/A</b>

<b>11C. Records of CPO &amp; PK Sold as conventional since the last audit (if any)</b>			
No.	Buyers Name	CPO Sold (MT)	PK Sold (MT)
	N/A	N/A	N/A
<b>TOTAL</b>		<b>N/A</b>	<b>N/A</b>

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11D. Records of Certified CPO Sold under RSPO Credits since the last audit (if any)			
No.	Buyers Name	PalmTrace Trading License Number	RSPO Credits of Certified CPO Sold
	N/A	N/A	N/A
<b>TOTAL</b>			<b>N/A</b>

12. Independent Smallholders Certified Tonnage (MT) / Volume									
Phase	Estimated last year (N/A)			Actual (N/A)			Forecast (N/A)		
	Eligibility	MS A	MS B	Eligibility	MS A	MS B	Eligibility	MS A	MS B
	40%	70%	100%	40%	70%	100%	40%	70%	100%
FFB			N/A			N/A			N/A
IS-CSPO	N/A	N/A		N/A	N/A		N/A	N/A	
IS-CSPKO	N/A	N/A		N/A	N/A		N/A	N/A	
IS-CSPKE	N/A	N/A		N/A	N/A		N/A	N/A	
CSPK	N/A	N/A		N/A	N/A		N/A	N/A	

12A. Monthly Records of Certified CPO, PK & PKE (equivalent) produced since the last audit						
No.	Month - Year	FFB (MT)	Certified CPO (MT)	Certified PK (MT)	Certified PKO (MT)	Certified PKE (MT)
	N/A	N/A	N/A	N/A	N/A	N/A
<b>TOTAL</b>		<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

13. Independent Smallholders Actual Sold Tonnage / Volume							
	FFB	FFB Conventional	FFB Other schemes	IS-CSPO	CSPK	IS-CSPKO	IS-CSPKE
<b>Current License period (Nil)</b>							
Credits				N/A	N/A	N/A	N/A
Physical	N/A	N/A	N/A				
<b>Previous License period (Nil)</b>							
Credits				N/A	N/A	N/A	N/A
Physical	N/A	N/A	N/A				



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13A. Records of Certified FFB, CPO, PK & PKE (including credits) sold since the last audit							
No.	Buyers Name	PalmTrace Trading License Number	FFB Sold (MT)	Certified CPO Sold (MT/credit)	Certified PK Sold (MT/credit)	Certified PKO Sold (MT/credit)	Certified PKE Sold (MT/credit)
	Nil	N/A	N/A	N/A	N/A	N/A	N/A
<b>TOTAL</b>			<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>Note:</b>							

## Section 2: Assessment Process

### Certification Body:

BSI Services Malaysia Sdn. Bhd. (ASI Accreditation Number: ASI-ACC-067)  
Suite 29.01 Level 29, The Gardens North Tower,  
Mid Valley City, Lingkaran Syed Putra,  
59200 Kuala Lumpur, Malaysia.  
Tel +60 (3) 9212 9638 Fax +60 (3) 9212 9639  
Representative: Dr. Chaiyaporn Seekao ([Chaiyaporn.Seekao@bsigroup.com](mailto:Chaiyaporn.Seekao@bsigroup.com))  
Website: [www.bsigroup.com](http://www.bsigroup.com)

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 is the UK's National Standards Body. BSI provides independent, third-party certification of management systems. BSI is ASI Accredited (ASI-ACC-067) to conduct RSPO assessment since 31/10/2014 with accredited office located at Kuala Lumpur, Malaysia.

### 2.1 Assessment Methodology, Programme, Site Visits

The on-site assessment was conducted on **25-26/01/2023**. The audit programme is included as Section 2.3.

The approach to the audit was to treat the group of estates as an RSPO Certification Unit. A range of occupational health and safety, environmental, best practice management, and social factors were covered. This includes consideration of topography, palm age, proximity to areas with HCVs, declared conservation areas, local communities engagement and workers welfare and safety.

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. Malaysia National Interpretation 2019 of the RSPO P&C 2018 was used as the normative reference to assess compliance. The comments made by external stakeholders were also taken into account in the assessment.

The minimum sample size is four estates. Sample size for certification unit with more than four (4) estates were determined based on formula  $N = (\sqrt{y}) \times (z)$  where y is the number of estates and where z is the multiplier defined by risk assessment. While, the sampling of smallholders were based on the formula  $(\sqrt{y}) \times (z)$ ; where y is total number of group member and where z is the multiplier defined by the risk assessment. The sampled smallholder listed in Appendix E.

Meetings were held with stakeholders to seek their views on the performance of the company with respect to the RSPO 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 3.4.

The non-conformities for this audit are detailed in Section 3.3 and unless it is stated in this section, all previous nonconformities including minor nonconformities are remains closed.

This report is structured to provide a summary of assessment finding as provided in Appendix A. The assessment was conducted based on risk based approach sampling and therefore nonconformities may exist.

For Initial, Re-certification and Extension of Scope assessment, the report was externally reviewed by approved external peer reviewer prior to certification decision by BSI.

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For Annual surveillance assessment, the report was internally reviewed and approved by BSI qualified certification reviewer.

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

Assessment Program					
Name (Mill / Supply Base)	Year 1 (Certification)	Year 2 (ASA 1)	Year 3 (ASA 2)	Year 4 (ASA 4)	Year 5 (ASA 5)
Bukit Layang Estate	√	√	√	√	√

**Tentative Date of Next Visit: January 8, 2024 - January 9, 2024**

**Total Number of Mandays: 4.5 Mandays**

**2.2 BSI Assessment Team**

Name	Role	Competency
Muhamad Naqiuddin Mazeli	Team Leader	<p><b>Education:</b> Holds a Bachelor of Science Horticulture, University Putra Malaysia</p> <p><b>Work Experience:</b> 11 years working experience in oil palm industry managing sustainability implementation and certification of RSPO P&amp;C, ISCC, and ISO9001 and ISO 18001 for the estates, mills, refineries and Smallholder scheme. He also support in providing training related to RSPO and other certifications where applicable to the operations during previous company.</p> <p><b>Training attended:</b> He has completed ISO 9001: 2015 Lead Auditor Course, ISO 14001: 2015 Lead Auditor Course, ISO 45001: 2018 Lead Auditor Course, HCV &amp; HCS Introductory Training, Endorsed RSPO P&amp;C Lead Auditor Course, Social Auditing &amp; SMETA Training and Endorsed RSPO Refresher Course</p> <p><b>Aspect covered in this audit:</b> During this assessment, he assessed on the aspects of legal, mill best practices, estate best practices, Smallholders inclusion, legal requirements, environment, RSPO supply chain and HCV.</p> <p><b>Language proficiency:</b> Fluent in in both verbal/written Bahasa Malaysia and English Language.</p>
Rahayu Zulkifli	Team Member	<p><b>Education:</b> Holds a Law Degree from John Moores University, Liverpool, United Kingdom in 1988.</p> <p><b>Work Experience:</b> She was a practicing lawyer before she joined several public listed companies as Head of Legal Department. In 2003 she joined an environmental NGO as a turtle conservationist, and in 2014 joined RSPO as Dispute Settlement Facility Manager. Rahayu is now a freelance auditor specializing in social aspects of the RSPO and MSPO standards, with audit experiences in Malaysia, Indonesia and Ghana. Additionally, she also assists in HCV assessments (in particular HCV 5 &amp; 6), as well as carry out Social Impact Assessments. Rahayu is also a trained and certified Mediator.</p> <p><b>Training attended:</b> She has completed Endorsed RSPO P&amp;C Lead Auditor course, ISO 14001 Lead Auditor course, MSPO Awareness Training in 2016, and Endorsed RSPO P&amp;C Lead Auditor Refresher course.</p>

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		<p><b>Training attended:</b> Completed the Endorsed RSPO P&amp;C Lead Auditor course in 2014, ISO 14001 Lead Auditor course in 2016, the MSPO Awareness Training in 2016, and Endorsed RSPO P&amp;C Lead Auditor Refresher course in 2018.</p> <p><b>Aspect covered in this audit:</b> During this assessment, she assessed on the aspects of legal, social and stakeholder engagement requirements.</p> <p><b>Language proficiency:</b> Fluent in in both verbal/written Bahasa Malaysia and English.</p>
<p>Yusof Khairan Nizar bin Ahmad Tarmizi</p>	<p>Team Member</p>	<p><b>Education:</b> Holds a Bachelor of Corporate Administration (Hons), MARA University of Technology and a Master of Science in Occupational Safety and Health Management-Northern University of Malaysia.</p> <p><b>Work Experience:</b> Has more than 30 years of working experience in varies industries including as safety officer in manufacturing company; consultant and trainer for management systems including ISO 9001:2015, ISO 14001:2015, ISO 45001:2018, OHSAS 18001:2007, MS1722:2011, Environmental Legislation; contract auditor with varies accredited certification bodies for scheme including Malaysia Sustainable Palm Oil (MSPO), RSPO Principles &amp; Criteria; MPOCC Registered Peer Reviewer and was a Certificate of Safety and Health Officer-Malaysian Insurance Institute.</p> <p><b>Training attended:</b> Successfully attended course ISO 9001:2000 IRCA/IATC A Lead Auditor Training – International Management &amp; Technology Limited (Kuala Lumpur), ISO 14001:2004 IEMA Approved EMS Advanced Lead Auditor Training Course – Aspects Moody Certification Ltd (UK). OH&amp;SMS IRCA Certified Lead Auditor Training Course – Moody International (KL). MS 1722 Lead Auditor Training – NIOSH Certification (KL). ISO 9001:2015 and ISO 14001:2015 Transition Course-DNV-GL, ISO 45001:2018 Auditor Migration Training-NIOSH Certification. MSPO Auditing – SGS (Malaysia). RSPO P&amp;C 2018 Lead Auditor Course – Checkmark Training. Also attended the Quality &amp; Environmental MS Auditing Skills Based on Risk Management, Conformity Assessment – For Bodied Providing Audit and Certification (ISO/IEC 17021:2015) collaboration with Institute of Quality Malaysia, ISO/IEC 17021. Attended MSPO Peer Reviewer Training (MPOCC)-2019. Attended Online HCV-HCS Integrated Concept &amp; Brief Method and another one Social Knowledge for Assessing High Carbon Stock jointly organized by Asian Institute of Knowledge (Aiknow) and PT Remark Asia. SMETA Auditor Training based on Ethical Trade Initiative (ETI) and Sedex Members Ethical Trade Audit (SMETA), Endorsed RSPO Refresher training.</p> <p><b>Aspect covered in this audit:</b> During this assessment, he assessed on the aspects of legal, Smallholders inclusion, legal requirements, Safety and health and training.</p> <p><b>Language proficiency:</b> Fluent in in both verbal/written Bahasa Malaysia and English Language.</p>

**Accompanying Persons:**

Name	Role
Nil	

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**2.3 Assessment Plan**

The Assessment plan was sent to the client prior to the assessment.

Date	Time	Subjects	MNM	RBZ	YKN
Tuesday 24/01/2023	p.m.	Audit Team travels to Johor Bahru and hotel check-in	✓	✓	✓
Wednesday 25/01/2023	0830-0900	Opening meeting: <ul style="list-style-type: none"> <li>Opening presentation by audit team leader</li> <li>Confirmation of assessment scope and finalize audit plan (including stakeholder’s consultation)</li> </ul>	✓	✓	✓
	0900-1300	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, wastes management, workers housing, clinic, etc.	✓	✓	✓
	1300-1400	Lunch break			
	1400-1630	Document review P1 – P7: Legal, risk assessments, Manual and Procedure, production & monitoring records, IPM & HCV records, SEIA documents & records, OSH records, review pay documents, records of communication with stakeholder/workers representatives, new planting, management plans and implementation etc.	✓	✓	✓
	1630-1700	Interim closing briefing			
Thursday 26/01/2023	0900-1130	Continue with outstanding assessments	✓	✓	✓
	0930-1100	<b><u>Stakeholder consultation</u></b> Consultation with relevant stakeholders which consists of various categories such as government agencies/enforcers, NGO, contractors, suppliers, surrounding communities (e.g., neighbouring estates, smallholders, villages, etc.), etc.	-	✓	-
	1130-1200	Audit team discussion & preparation for closing meeting	✓	✓	✓
	1200-1300	Closing meeting	✓	✓	✓

### Section 3: Assessment Findings

#### 3.1 Multiple Management Units and Time Bound Plan

Requirement	Assessment	Compliance
Does the time bound plan include all current subsidiaries, estates and mills that is under the control and/or minor shareholding of the holding company?	The plan includes all current subsidiaries, estates and mills that is under management control.	Complied
Have all the estates and mills certified within five (5) years after obtaining RSPO membership? If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021	Yes, all the estates and mills certified within 5 years after obtaining RSPO membership. Only Indonesian units, PT RAJ & PT TPR have not been certified yet and is proposed to be certified in 2025.	Complied
Have there been any new acquisitions? If yes, the new acquisitions shall be certified within three (3) years from the date of acquisition. Certification plan for the new acquisition shall be available. If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021.	There have not been any new acquisitions.	Complied
Any deviations from the maximum periods requires approval by the RSPO Secretariat.	There have no any deviations from the maximum periods requires approval by the RSPO Secretariat.	Complied
Have there been any changes to the time-bound plan since the last audit (both new acquisition and existing)? If yes, justification is required. Is this consistent with the ACOP reporting?	There has no any changes to the time-bound plan since the last audit. This is consistent with the RSPO ACOP reporting. The link provided below: <a href="https://rspo.org/members/1-0080-09-000-00/">https://rspo.org/members/1-0080-09-000-00/</a>	Complied
Have there been any isolated lapses in implementation of the plan? If yes a <b>Minor</b> non-compliance shall be raised	There is no isolated lapse in Time Bound Plan except for smallholder proposed certification program that halted due to unstable supply to mill.	Complied
Have there been any fundamental failure (e.g. unable to justify delay in planning the assessments) to proceed with implementation of the plan? If yes a <b>Major</b> non-compliance shall be raised	There has been no fundamental failure to proceed with the implementation of the plan.	Complied
<b>Un-Certified Units or Holdings</b>		
No replacement of primary forest or any area required to maintain or enhance HCVs and HCS in accordance with RSPO P&C criterion 7.12.	As of to date there are no new plantings that replace primary forest under Johor Corporation.	Complied
Any new plantings since January 1 <sup>st</sup> 2010 shall comply with the RSPO New Plantings Procedure.	There are no new plantings since January 1st 2010 at Johor Corporation estates.	Complied

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Any Land conflicts are being resolved through a mutually agreed process, such as RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8.	No land conflict under all certification units as verified in the RSPO RaCP Tracker, updated 01/02/2022.	Complied
Any Labor disputes are being resolved through a mutually agreed process, in accordance with RSPO P&C criterion 4.2	No labour dispute within all certification units.	Complied
Any Legal non-compliance is being addressed through measures consistent with the requirements of RSPO P&C criteria 2.1	No legal non-compliance within all certification units.	Complied
Did the company conduct internal audit for those uncertified estates against the uncertified management units requirement and covering the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12? If yes, a positive assurance statement shall be available and justified.	RSPO internal audit assessment for all uncertified units been conducted and the report had been submitted to all unit for improvement plan. The report indicated no systematic failures to proceed with implementation that should be raised as major Nonconformities.	Complied
Are there any Critical (Major) non-compliance raised against any of the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12 during the last internal audit of the uncertified estates? If yes is the NC(s) actively addressed with RSPO?	No. There is no any Critical (Major) non-compliance raised during the last internal audit.	Complied
Have there been any stakeholder (including NGO) consultation conducted?	None noted. No stakeholder comments or complaints received	Complied

**3.2 Progress of scheme smallholders and/or outgrowers**

<b>Progress of scheme smallholders or outgrowers towards compliance with relevant standards</b>		
<b>Requirement</b>	<b>Remarks</b>	<b>Compliance</b>
Has 100% of scheme smallholders and/or scheme outgrowers comply with the standard within three years of the mill's initial certification? OFI shall be raised if after one year where 100% of the scheme smallholders and scheme outgrowers are not in compliance, a minor NC after two years, and a major NC if this requirement is not met after three years.	Not applicable as there are no scheme smallholders or scheme outgrowers under the certification unit.	Complied

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**Approved Time Bound Plan**

Project	Estate	Plan
Indonesia	PT RAJ	Kulim Malaysia Berhad had completed the acquisition in 2016. The rehabilitation was done for 3 years and completed in 2019. Kulim Malaysia Berhad has agreed to proceed with Sales and Purchase Agreement ("SPA") to dispose two oil palm plantation assets in South Sumatera, Indonesia during special BOD meeting held on 20 <sup>th</sup> October 2021. RSPO certification Time Bound Plan (TBP) was initially scheduled for completion in 2023 - application to revise the TBP from 2023 to 2025 has been approved by RSPO secretariat on 20 April 2022.
	PT TPR	
Kulim Estate	Bukit Layang Estate	Certified RSPO in 2020
Trader	Eng Lee Heng	Certified RSPO in 2020 under Wild Asia Sdn. Bhd (Wild Asia Group Scheme)

**List of Estate Managed by KULIM**

Mill Base	Estate	Estate	Status	Remarks
Tereh Palm Oil Mill		Tereh selatan	Certified RSPO in March 2009	<p>The total number of our Operating Units are now been reduced to 21 due to merger exercise between the following estates marked * that took effect from 01 January 2021.</p> <ol style="list-style-type: none"> <li>1. Selai &amp; Enggang under the name of Selai Estate</li> <li>2. Mutiara &amp; Sg Sembrong under the name of Mutiara Estate</li> <li>3. REM &amp; Ulu Tiram under the name of REM Estate</li> <li>4. Mungka &amp; Sepang Loi under the name of Mungka Estate</li> <li>5. Palong &amp; Kemedak under the name of Palong Estate</li> <li>6. Pasir Panjang &amp; Bukit Payung under the name of Pasir Panjang Estate</li> </ol> <p>**The SINDORA POM supply bases been changed, to add in the following supply bases :</p>
		Tereh utara		
		Sg. Tawing		
		Rengam		
		*Selai		
		*Enggang		
		*Mutiara		
		Felda Paloh		
		Wawasan		
		*Sg. Sembrong		



Sindora Mill	Kulim Estate	Sindora		<ol style="list-style-type: none"> <li>1. Basir Ismail Estate</li> <li>2. Ulu Tiram Estate</li> </ol>	
		Sungai Papan			
		**Basir Ismail			
		*Rem			
		* **Ulu Tiram			
Sedenak Mill		Sedenak			
Palong Mill		Kuala Kabong			
		Umac			
		Labis Bahru			
		*Mungka			
		*Sepang Loi			
		*Palong			
		*Kemedak			
Pasir Panjang Mill		*Pasir Panjang			Certified RSPO in March 2017
		*Bukit Payung			
	Siang				
	Bukit Kelompok				
	Tunjuk Laut				
	Pasir Logok				

**3.3 Details of Nonconformities**

The nonconformities are listed below. The findings summary of the assessment by criteria are listed in Appendix A. During this Assessment there were no nonconformity been raised.

<b>Non-conformity</b>			
<b>NCR Ref #</b>	<b>Nil</b>	<b>Issued Date</b>	
<b>Due Date</b>		<b>Closure Date</b>	
<b>Indicator &amp; Category (Critical / Minor)</b>			
<b>Statement of Nonconformity:</b>			
<b>Requirement Reference:</b>			
<b>Objective Evidence:</b>			
<b>Corrections:</b>			
<b>Root Cause Analysis:</b>			
<b>Corrective Actions:</b>			
<b>Assessment Conclusion:</b>			

<b>Opportunity for Improvements</b>	
<b>OFI #</b>	<b>Description</b>
<b>OFI 1</b>	Nil

<b>Positive Findings</b>	
<b>PF #</b>	<b>Description</b>
<b>PF 1</b>	Good commitment from the management teams on the documentation and preparation of the audit
<b>PF 2</b>	Good housekeeping at the housing area
<b>PF 3</b>	Positive feedbacks from external stakeholders

**3.3.1 Status of Nonconformities Previously Identified and Observations**

Non-conformity			
<b>NCR Ref #</b>	<b>Nil</b>	<b>Issued Date</b>	
<b>Due Date</b>		<b>Closure Date</b>	
<b>Indicator &amp; Category (Critical / Minor)</b>			
<b>Statement of Nonconformity:</b>			
<b>Requirement Reference:</b>			
<b>Objective Evidence:</b>			
<b>Corrections:</b>			
<b>Root Cause Analysis:</b>			
<b>Corrective Actions:</b>			
<b>Assessment Conclusion:</b>			
<b>Effectiveness Closure (for previous audit closed Critical NC):</b>			

Opportunity for Improvement	
OFI#	Description
<b>OFI 1</b>	<p><b>OFI Statement:</b>            4.2.2 - The management to ensure all the grievances to be resolved within the set timeline.</p> <p><b>Verification / Follow-up actions:</b>            Record show that briefing on grievance procedure was given during muster briefing on 04/07/2022. Interview conducted with the workers confirmed that they understood the system for dealing with complaints and grievances. From the verification, all grievances was resolved as per timeline. Thus OFI was close.</p>

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### 3.3.2 Summary of the Nonconformities and Status

CAR Ref.	Category (Critical / Minor)	P&C Indicator	Issued Date	Status & Date (Closure)
1843576-201910-M1	Critical	4.7.2	30/10/2019	Closed on 24/03/2020
1843576-201910-M2	Critical	5.2.1	30/10/2019	Closed on 24/03/2020
1843576-201910-M3	Critical	5.6.2	30/10/2019	Closed on 24/03/2020
1843576-201910-N1	Minor	4.1.2	30/10/2019	Closed on 09/02/2021
1843576-201910-N2	Minor	2.1.3	30/10/2019	Closed on 09/02/2021
1843576-201910-N3	Minor	5.1.2	30/10/2019	Closed on 09/02/2021
1843576-201910-N4	Minor	5.3.3	30/10/2019	Closed on 09/02/2021

### 3.4 Stakeholders and previous land owner / user consultation

Stakeholder consultation involved internal and external stakeholders. External stakeholders were contacted by telephone to arrange meetings at a location convenient to them to discuss *Mahamurni Bukit Layang Estate* Certification Unit's environmental and social performance, legal and any known dispute issues.

Meetings were conducted with stakeholders to seek their views on the performance of the company with respect to the RSPO 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 later was verified with the management team. Any comment which is not complying to the RSPO P&C requirements have been incorporated as an assessment finding.

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 below.

Stakeholders contacted		
Type of Stakeholder (e.g. Internal, Union, Contractor, Governmental Department, NGO, External, Communities)	Stakeholder name / organization	Means of communication (e.g. face to face interview, email, phone interview, comment from public notice)
Workers	Harvesters, MB drivers, general worker	Face-to-face
Contractor	Sg Rezki Sdn Bhd	Face-to-face
Supplier	Edaran Badang	Face-to-face
Smallholder	Alfian Abd Sattar	Face-to-face
Neighbouring business	A&L Farm	Face-to-face

Stakeholders comment	
1	<p><b>Feedbacks:</b>                      FFB transporter (contractor) confirmed good relationship with Bukit Layang Estate. The service provided involved transporting FFB from the estate to Sedenak Palm Oil Mill. There are no delays in payment. The contractor is aware of grievance procedure. It has one driver who is paid based on piece-rate of RM6 per tonne. An employment contract with the worker is available.</p> <p><b>Audit Team verification and response:</b>                      Sighted the renewal of contract document issued by Mahamurni Plantations Sdn Bhd Ref No. KMB/C1/5/14(2022) dated 28/08/2022 effective from 01/09/2022 to 31/08/2023. Also sighted was the contract signed with its driver dated 09/09/2020 specifying payment terms, working hours, rest days, paid annual leave, paid medical leave, etc. Also sighted were the driver’s payslips for Nov and Dec 2022 which was verified to be above minimum wage.</p>
2	<p><b>Feedbacks:</b>                      A&amp;L Farm is a prawn farm which is located next to Bukit Layang Estate. There is a clear boundary demarcation between A&amp;L Farm and the estate. So far there has been no issues. Invited to attend stakeholder meetings, and would attend if available.</p> <p><b>Audit Team verification and response:</b>                      No further action.</p>
3	<p><b>Feedbacks:</b>                      An oil palm smallholder (4 ha) is located next to Bukit Layang Estate, and shares the same boundary. There are no issues of overplanting on either side. The smallholder shares the same access route as Bukit Layang Estate; he and his workers have always been granted free and easy access. There is a good relationship with the estate. Invited to attend stakeholder meetings, and would attend if available.</p> <p><b>Audit team verification and response</b>                      No further action.</p>
4	<p><b>Feedbacks:</b>                      Supplier informed that there are no issues with Bukit Layang Estate. Payments are made within the duration fixed in the invoice. Invited to attend stakeholder meetings, and would attend if available.</p> <p><b>Audit team verification and response</b>                      No further action.</p>

List of land owner / user contacted					
Name	Years of ownership / used	Land area (ha)	Agreement (Yes / No)	Agreement base on FPIC (Yes/No)	Compliance on the agreement terms and conditions
Mahamurni Bukit Layang Certification Unit have already undergone 2nd Cycle of Replanting therefore this is not applicable.					

Previous land owner / user comment	
	<b>Feedbacks:</b> N/A
	<b>Audit Team verification and response:</b> N/A

### **3.5 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.

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**Formal Signing-off of Assessment Conclusion and Recommendation**

<p>The audit objectives have been achieved and the certificate scope is appropriate. Based on the results of this audit, it is concluded that Mahamurni Bukit Layang estate has complied with the Malaysia National Interpretation 2019 of the RSPO P&amp;C 2018 and audit criteria identified within the audit report. It is deemed that the management system has achieved its intended outcomes. Therefore, it is recommended that Mahamurni Bukit Layang estate is remain certified.</p>	
<b>Report prepared by</b>	<b>Acceptance of Assessment Conclusion</b>
<b>Name: Muhamad Naquiuddin Mazeli</b>	<b>Name: Salasah Elias</b>
<b>Company Name: BSI Services Malaysia Sdn Bhd</b>	<b>Company Name: Kulim (Malaysia )Berhad</b>
<b>Title: Lead Auditor</b>	<b>Title: Deputy General Manager</b>
<p><b>Signature:</b></p> 	<p><b>Signature:</b>  <i>(I the undersigned, being the most senior relevant management representative of the operation seeking or holding certification, agree with the contents of this report and accept the liability in execution of the procedure in the report.)</i></p> 
<b>Date: 06/02/2023</b>	<b>Date: 09/02/2023</b>

**Appendix A: Summary of Findings**

Criterion / Indicator	Assessment Findings	Compliance
<b>Principle 1: Behave ethically and transparently</b>		
<b>Criterion 1.1:</b> The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.		
1.1.1	<p><b>(C)</b> Documents that are specified in the RSPO P&amp;C are made available to the public.</p> <p>- Critical (Major) compliance -</p> <p>It was verified during the audit that Bukit Layang Estate provides adequate information to relevant stakeholders. Documents specified in the RSPO P&amp;C were made available to the public at the estate premises, and available on the Kulim (M) Berhad website. The documents available are:</p> <ul style="list-style-type: none"> <li>- Land titles/user rights</li> <li>- Occupational health and safety plans</li> <li>- Plans and impact assessments relating to environmental and social impacts</li> <li>- HCV documentation</li> <li>- Pollution prevention and reduction plans</li> <li>- Details of complaints and grievances</li> <li>- Continuous improvement plans</li> <li>- Public summary of certification assessment report</li> <li>- Group Sustainability Policy</li> <li>- Record of contributions to community development</li> </ul> <p>The stakeholders were briefed on the availability of documents during external stakeholder consultation held on 22/09/2022.</p>	Complied



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1.1.2	Information is provided in appropriate languages and accessible to relevant stakeholders. - Minor compliance -	Information requested are provided in appropriate language and accessible to relevant stakeholders. Sampled during the audit were documents which was prepared in Bahasa Malaysia and English, such as company policies and procedures and shared with external stakeholder during meeting held on 22/09/2022. This was further verified by interviewing stakeholders who confirmed the same.	Complied
1.1.3	<b>(C)</b> Records of requests for information and responses are maintained. - Critical (Major) compliance -	A book to record all requests for information and responses is available at the estate office. However, there has been no such requests made in 2022 up until the date of this audit.	Complied
1.1.4	<b>(C)</b> Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by nominated representative. - Critical (Major) compliance -	Kulim (Malaysia) Sdn Bhd's communication procedures is documented under the Company's Communication and Consultation Management System Issue No. 1 Doc. No. SQD/SMS/1.1 dated 1/08/2020. This procedure applies to all communications and consultations between the Company and its stakeholders. The SOP was disclosed and explained during external stakeholder meeting held on 22/09/2022 by a representative from the Sustainability Team.  Implementation of the procedure was demonstrated when Q&A session was held with external stakeholders during the stakeholder meeting on 22/09/2022, during social meeting held with internal and external stakeholders on 17/07/2022.  Based on the above, Bukit Layang Estate was able to demonstrate that the consultation and communication procedures are being documented, disclosed, implemented, made available and explained to all relevant stakeholders.	Complied
1.1.5	There is a current list of contact and details of stakeholders and their nominated representatives. - Minor compliance -	Bukit Layang Estate has a current list of stakeholders. The details include the stakeholders' address, telephone number and their nominated representatives. These stakeholders include suppliers, contractors, service providers, nearby clinics, transporters, list of	Complied

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		CPO and PKO buyers, government agencies such as Dept of Wildlife and National Parks, Labour Department, Immigration Dept, Dept of Safety and Health, Indonesian Consulate, Kg Sg Tiram, Keck Seng Oil Palm Estate and Mill, nearby businesses such as prawn farm operator, oil palm smallholder, etc.	
<b>Criterion 1.2:</b> The unit of certification commits to ethical conduct in all business operations and transactions.			
1.2.1	<p>A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts.</p> <p>- Minor compliance -</p>	<p>A Policy for ethical conduct for Kulim (Malaysia) Berhad has been developed and available, and is known as Ethics Policy signed by the Executive Director and updated on 07/12/2021. Among the contents of the Policy included commitment to deal with customers and suppliers based on performance, fairness and transparency, in an environment free from harassment or discrimination. The Company will also ensure that employees are treated equally and fairly, and that all employees understand and adhere to Ethics Policy.</p> <p>Additionally, there is also the No Gift and Entertainment Policy also signed by its Executive Director and updated in August 2021. A review of the stakeholder meeting minutes confirmed that these Policies were communicated to all external stakeholders during stakeholder meeting held on 14/11/2022.</p> <p>Contracts signed between Kulim (Malaysia) Berhad and its contractors and manpower service providers contain a provision that they would comply with the Company's Code of Business Ethics. Interviews held with contractors and suppliers confirmed their understanding and compliance with this Policy. Among the contracts reviewed were agreements with:</p> <p>a. Soko SK Enterprise dated 26/05/2022 (FFB transporting services from ramp to estate)</p>	Complied

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		<ul style="list-style-type: none"> <li>b. Sg Rezki Sdn Bhd dated 28/08/2022 (FFB transporting services from estate to Sedenak Palm Oil Mill)</li> <li>c. PT Hamparan Karya Insani dated 27/05/2022 (recruitment agent)</li> </ul> <p>Workers were informed of the Policy during morning muster briefing on 19/07/2022.</p> <p>Contractors also signed the Anti-Bribery and Corruption where amongst others, the company shall comply with all relevant laws related to anti-bribery and corruption.</p>	
1.2.2	<p>A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.</p> <p>- Minor compliance -</p>	<p>Below are among the system put in place to monitor compliance and implementation of the No Gift and Entertainment Policy, Ethics Policy and overall business practice include:</p> <ul style="list-style-type: none"> <li>a. Contracts Administration Guidelines &amp; Procedures for Kulim Malaysia Bhd (Head Office/Estates/Mill) updated August 2019. This guideline imposes a limit on the value of transaction for each management level;</li> <li>b. Integrity ethics declaration signed by all levels of employees (management, workers).</li> <li>c. Integrity and ethics declaration signed by all levels of employees (management, workers).</li> <li>d. Conflict of Interest Declaration forms signed by all levels of employees.</li> <li>e. Internal audits.</li> </ul>	Complied
<p><b>Principle 2: Operate legally and respect rights</b></p>			
<p><b>Criterion 2.1:</b> There is compliance with all applicable local, national and ratified international laws and regulations.</p>			

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2.1.1	<p><b>(C)</b> The Unit of Certification complies with legal requirements - Critical (Major) compliance -</p>	<p>Kulim Bukit Layang Estate continues to ensure compliance towards all applicable local, national and ratified international laws and regulations. The compliances are guided by the document Sustainable Management System; Compliance to Legal Requirement; Document Number:</p> <ul style="list-style-type: none"> <li>• Diesel Storage Permit from KPDNKK under Regulation 18 ref no. KPDNKK.J.KTG/PERMIT0125(PD)(R) under MahaMurni Plantation Sdn. Bhd for 5460 Liters Diesel from 09/01/2023 – 08/01/2024.</li> <li>• License from Energy Commission issued under Section 9 of Electrical Supply Act 1990 to Mahamurni Plantations Sdn. Bhd. to use genset of capacity 34 kW from 22/09/2022-21/09/2023.</li> <li>• MPOB License no 621311002000 under Mahamurni Plantation Sdn. Bhd for 12 Land Titles of Bukit Layang Estate with size of 397.76 Ha in Mukim Sg. Tiram, Johor Bahru.</li> <li>• Water and Extraction License under Regulation 7 of Johor Water Enactment 1921 (License No. 07/A/KT/026) with quantity of 20M3/Day valid till 31/12/20232.</li> </ul>	Complied
2.1.2	<p>A documented system for ensuring legal compliance is in place. This system has a means to track changes to the laws and regulations. - Minor compliance -</p>	<p>Kulim Bukit Layang Estate has its own legal requirements register (LRR) and continued to implement and maintain their established documented system for identifying, accessing, tracking updates and monitoring of compliance with the legal requirements that are applicable to the estate’s operation. Among updated legal included in the LRR (SQD/SMS/2.0) Dated: 01/08/2020; Issued: 01.:</p> <ul style="list-style-type: none"> <li>• Employment Act (Amendment) 2022</li> </ul> <p>Siti Hajarah Baharom (Executive Regional Controller (Northern Region) was appointed to be PIC for compliance (Basir Ismail-Bukit Layang Division) byhead of Governance Division (Mohd Nasir Saad) dated 21/07/2022.</p>	Complied

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2.1.3	<p>Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries.</p> <p>- Minor compliance -</p>	<p>Kulim Bukit Layang Estate has established a Boundary Stone Placement Map where 46 where clearly demarcated for all estate area in 12 land lots. Physically the estate land is surrounded by Sg. Tiram, Sg. Johor and Sg. Layang.</p>	Complied
<b>Criterion 2.2:</b> All contractors providing operational services and supplying labour, and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.			
2.2.1	<p>A list of contracted parties is maintained.</p> <p>- Minor compliance -</p>	<p>The List of contractors was available under list of stakeholder that updated 06/01/2023. This list has stated 2 contractors for transporter. The list as per below: - Soko Sk Enterprise (From field to Ramp) and Sungai Rezeki Sdn Bhd (From Ramp to Mill)</p>	Complied
2.2.2	<p>All contracts, including those for FFB supply, contain specific clauses on meeting applicable legal requirements, and this can be demonstrated by the third party.</p> <p>Evidence of legal due diligence of all contracted third parties, recruitment agencies (licensed/ accredited) for migrant workers, service providers and labour contractors, is available.</p> <p>- Minor compliance -</p>	<p>All contracts (short and long term), contain specific clauses on meeting applicable legal requirements were spelled out in the contract. Contractors contract :-</p> <p>Contractor: Soko SK Enterprise; Internal Transport of FFB; Contract Number: MPSB/LBL 04/189/2018 (1/2022) ;have been renewed as per letter KMB/C1/15/9(2022) MOA Date: 26/05/2022; Contract Expiry Date: 31/05/2023.</p> <p>Contractor: Sungai Rezeki Sdn Bhd ; External Transport of FFB; Contract Number: MPSB/LBL2/2017 ;have been renewed as per letter ROC: KMB/C1/5/14 (2022) MOA Date: 28/08/2022; Contract Expiry Date: 31/08/2023.</p>	Complied
2.2.3	<p>All contracts, including those for FFB supply, contain clauses disallowing child, forced and trafficked labour. Where young workers are employed, the contracts include a clause for their protection.</p> <p>- Minor compliance -</p>	<p>As per Addendum to The Contract agreement under clause Contractor employees:-</p> <p>1) The contractor shall be solely responsible for their employees and workmen whereby the contractor shall pay</p>	Complied

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		<p>and shall be solely responsible for the payment of wages, salary, benefits, EPF Contribution, SOCSO and any other benefits required under the laws of Malaysia</p> <p>2) The Contractor represents and warrant that the Contractor shall comply with applicable labour and employments laws regarding and prohibit any form of child labour, forced and trafficked labour. Any eligible young labour will be employed only in accordance with Children and Young Person (Employment) Act 1966.</p>	
<b>Criterion 2.3:</b> All FFB supplies from outside the unit of certification are from legal sources.			
2.3.1	<p><b>(C)</b> For all directly sourced FFB, the mill requires:</p> <ul style="list-style-type: none"> <li>• Information on geo-location of FFB origins</li> <li>• Evidence of the ownership status or the right/claim to the land, or valid use of land by the grower/smallholder</li> <li>• One or more supporting documents for claims</li> <li>• Valid MPOB license</li> </ul> <p>- Critical (Major) compliance -</p>	Not applicable as this is a single estate certification unit.	Not Applicable
2.3.2	<p>For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in Indicator2.3.1.</p> <p>- Minor compliance -</p>	Not applicable as this is a single estate certification unit.	Not Applicable
<b>Principle 3: Optimise productivity, efficiency, positive impacts and resilience</b>			
<b>Criterion 3.1:</b> There is an implemented management plan that aims to achieve long-term economic and financial viability.			
3.1.1	<p><b>(C)</b> A business or management plan (minimum three years) is documented that includes, where applicable, a jointly developed business case for Scheme Smallholders.</p>	Kulim Bukit Layang Estate has documented a 5 Years Projected Business Plan (2024-2028). The capital expenditure clearly forecasted. The management plan includes Field Area Summary, Oil	Complied

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	- Critical (Major) compliance -	Palm Production, General Charges Expenditure and Oil Palm – Mature Field Expenditure.	
3.1.2	An annual replanting programme projected for a minimum of five years with yearly review, is available. - Minor compliance -	Sighted Annual Replanting Programme 2022-2047. The earliest planted crop was in year 2007. 2021-2023 (Nil), 2024 at Field P00 (148.04 Ha) 2023-2027 (Nil) 2028 at Field P03 (147.52 Ha) 2029-2038 (Nil) 2039 at Filed P14 (75.54 Ha) 2040-2047 (Nil).	Complied
3.1.3	The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertake. - Minor compliance -	Management Review meeting was conducted by Kulim Bukit Layang Estate for year 2020 as in Minutes of Meeting conducted on 23/08/2022 attended by Manager (Abu Bakar Mohamad), Asst Manager (Mohd Khairi Mohd Shah), CC, Supervisor, HA, Security and Office Clerk. Minute recorded and discussed related to: Outstanding issue from previous management review. Internal Audit Report FFB Production Performances. Customer feedback. Complaint and grievances. Changes to company system. Opportunity for Improvement. Others.	Complied

**Criterion 3.2:** The unit of Certification regularly monitors and reviews their economic, social and environmental performance and develops and implements action plans that allow demonstrable Continuous improvement in key operations.

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3.2.1	<p><b>(C)</b> The action plan for continuous improvement is implemented, based on consideration of the main social and environmental impacts and opportunities of the unit of certification.</p> <p>- Critical (Major) compliance -</p>	<p>Continuous Improvement Plan dated 15/01/2023 sighted and established to cover social and environmental impacts:</p> <ul style="list-style-type: none"> <li>• Upgrade roofing for worker housing</li> <li>• Maintain and service drainage of worker housing</li> <li>• Maintain conservation area and record</li> <li>• Upgrade solar system for guard post.</li> </ul>	Complied
3.2.2	<p>As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the [RSPO metrics template].</p> <p><b>PROCEDURAL NOTE:</b></p> <p>The RSPO metrics template is awaiting decision/agreement by RSPO and the issue is still being discussed.</p> <p>Until such metrics is agreed and developed, companies will carry on with existing reporting e.g. PalmGHG, Annual Communication of Progress (ACOP) reporting, and information provided to Certification Body and feedback via RSPO Secretariat is required.</p> <p>- Minor Compliance -</p>	<p>As per verification on data as per record of workers, total workers, demographic, OSH data and HCV data. The data in RSPO Metric template 2.1 was accurate as per verification.</p>	Complied
<b>Criterion 3.3:</b> Operating procedures are Appropriately documented, consistently implemented and monitored.			
3.3.1	<p><b>(C)</b> Standard Operating Procedures (SOPs) for the unit of certification are in place.</p> <p>- Critical (Major) compliance -</p>	<p>Kulim Bukit Layang Estate Established, documented and implement SOP for each of the processes. Established SOP:</p> <ul style="list-style-type: none"> <li>• Kulim Malaysia Berhad Agriculture Manual 1998</li> <li>• Sustainability Management System SOP - 2007</li> <li>• Quality Manual Jan 2018 d.</li> <li>• Integrated Management Manual Jan 2018.</li> <li>• Working Instruction (SNPOM/W1 Jan 2018)</li> </ul>	Complied



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		<ul style="list-style-type: none"> <li>• Safety Standard Operating Procedures (SSOP) dated 25/02/2015,</li> <li>• Pictorial Safety Standards and Security Guidelines (PSS).</li> <li>• Security Guidelines</li> </ul> <p>The manuals are kept in the main office for references of employees particularly for the supervisory personnel. The documents included all operations in the estates such as topics:</p> <p>A. Replanting (Seedlings in nursery to planting of young palms and plantation upkeep to mill FFB receipt),</p> <p>B. Roads, Drain, Bridges, Culvert &amp; Fences.</p> <p>C. Construction of Estate Buildings.</p> <p>D. Manuring</p> <p>E. Harvesting</p> <p>F. Prunning and Ablation</p> <p>G. Soil Conservation</p> <p>H. Justification of Chemical Use</p> <p>I. Weed Management</p> <p>J. Integrated Pest Management</p> <p>K. Plant Disease</p> <p>Site inspection and interview with workers confirmed that the SOP had been implemented and they understood the requirements of the SOP.</p>	
3.3.2	A mechanism to check consistent implementation of procedures is in place. - Minor Compliance -	Kulim Bukit Layang Estate has a mechanism to ensure consistent implementation of the procedures in daily operation of the estate	Complied

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		by conducting internal audit, a task force visits from Kulim (HQ), monthly and weekly performance meetings, daily /monthly production & financial report and workstation inspection by Safety and Health Committee.	
3.3.3	Records of monitoring and any actions taken are maintained and available. - Minor Compliance -	Kulim Bukit Layang Estate has maintained all records of monitoring and available for verification. The Plantation Advisor (PA) is accountable to monitor the estate’s compliance towards the SOP, Budget and Productivity. Last visit was recorded as Plantation Inspectorate Report 03/2022-Ladang Bukit Layang dated 13/06/2022. Various checklists were available and being used by the estate for operations, health and safety monitoring, workers welfare and environmental issues	Complied
<b>Criterion 3.4:</b> A comprehensive Social and Environmental Impact Assessment (SEIA) is undertaken prior to new plantings or operations, and a social and environmental management and monitoring plan is implemented and regularly updated in ongoing operations.			
3.4.1	<b>(C)</b> In new plantings or operations including mills, an independent SEIA, undertaken through a participatory methodology involving the affected stakeholders and including the impacts of any smallholder/out-grower scheme, is documented. - Critical (Major) compliance -	There are no new plantings or new operations within Bukit Layang Estate. Nevertheless, the Estate has its own Social Impact Assessments done which have been prepared internally. Details of the Social Impact Assessment are contained in Indicator 3.4.2 below.  As verified with Kulim Bukit Layang Estate and site visit in the field, there was no new planting implemented. However Environmental Aspect and Impact Assessment was conducted on 28/08/2022 on estate operation. Assessment covering activities as in Risk Assessment Register Rev.01 Issue Date Aug 22: <ul style="list-style-type: none"> <li>• Compound</li> <li>• Harvesting</li> <li>• Workshop</li> <li>• Manuring</li> </ul>	Complied

		<ul style="list-style-type: none"> <li>• Office</li> <li>• Scheduled Waste</li> <li>• Storage</li> <li>• Chemical Application</li> <li>• Use of machinery and tractor</li> <li>• Water Treatment Plant.</li> <li>• Diesel Engine.</li> </ul> <p>The Environmental Risk Assessment Form (KULIM-LBL-2022) established to assess environmental impact as in the Risk Assessment Register. The Significant Risk is the score of Probability of Occurrence of Environmental Aspect X Severity of Impact (Between 8-16). Any aspect with Legal Requirements consider as Significant Impact.</p>	
3.4.2	<p>For the unit of certification, a SEIA is available and social and environmental management and monitoring plans have been developed with participation of affected stakeholders.</p> <p>- Minor Compliance -</p>	<p>Evidence was available that the management and monitoring plans which was updated on 13/12/2022, was done in a participatory manner with affected stakeholders. These included feedbacks and inputs obtained during Women On Wards or WOW, Union and stakeholder meetings, as well as social meeting held with internal and external stakeholders on 17/07/2022 where their inputs were obtained when updating the SIA management and monitoring plans.</p> <p>Kulim Bukit Layang Estate has developed Environmental Management Plan (LBL-EMP 01) Rev.02/2022. Objective is to minimize environmental impact (pollution and emission) from all estate operation. Targeted to be achieved by end of December 2023. Among Programmes included:</p> <ul style="list-style-type: none"> <li>• Monitoring Buffer Zone near the water sources as per DID Guidelines.</li> </ul>	Complied

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		<ul style="list-style-type: none"> <li>• Inlet and outlet water test monitoring for nitrate and phosphate.</li> <li>• Training awareness on Scheduled Waste Management (Triple rise, handling and storage, ERP and spillage)</li> <li>• Domestic Waste Management Training.</li> <li>• Cleaning and monitoring of PCD</li> <li>• Maintenance and inspection of vehicles.</li> <li>• Maintenance and inspection of diesel engines.</li> <li>• Erosion Control Programme-guatamala.</li> </ul> <p>Monitoring and recording Schedule Waste Disposal and Reuse of Chemical Containers.</p>	
3.4.3	<p><b>(C)</b> The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.</p> <p>- Critical (Major) compliance -</p>	<p>The SIA management and monitoring plan are being updated participatorily as indicated under Indicator 3.4.2 above. The updates were also done on a regular basis where the most recent update was carried out on 13/12/22. (It was previously updated on 30/12/2021).</p> <p>At the moment all the programmes mentioned are in implementation stages for year 2023 (Jan-Dec). Actual implementation will be recorded in monitoring of EMP on progress monthly basis.</p>	Complied
<b>Criterion 3.5:</b> A system for managing human resources is in place.			
3.5.1	<p>Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the workers and their representatives where applicable.</p> <p>- Minor Compliance -</p>	<p>Employment procedures for recruitment, selection, hiring, promotion, retirement and termination used by Kulim (Malaysia) Berhad are available under the following SOPs:</p> <ul style="list-style-type: none"> <li>a. Recruitment of New Foreign Workers Rev. No. 1 Issue No. 1 dated 1 Jan 2019; and</li> <li>b. Recruitment of Local Workers for Operating Units Rev No. 00 Issue No. 01 dated 1 October 2020. This SOP</li> </ul>	Complied

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		<p>contains procedures for recruitment, promotion, retirement, and termination.</p> <p>These SOPs are documented and kept at the office premises and available to all workers and their representatives, where applicable.</p>	
3.5.2	<p>Employment procedures are implemented, and records are maintained.</p> <p>- Minor Compliance -</p>	<p>Bukit Layang Estate was able to demonstrate the implementation of its own employment procedures. Implementation of the recruitment procedures was verified by reviewing the recruitment records of Workers No. E510000274 and E510000234. Among the records reviewed were the workers' job application forms, copies of NRIC, relevant certificates, educational records, previous job experience, medical test results, and letters of appointment. All these records are maintained in each worker's file.</p>	Complied
<p><b>Criterion 3.6:</b> An occupational health and safety (H&amp;S) plan is documented, effectively communicated and implemented.</p>			
3.6.1	<p><b>(C)</b> All operations are risk assessed to identify H&amp;S issues. Mitigation plans and procedures are documented and implemented.</p> <p>- Critical (Major) compliance -</p>	<p>The estate has conducted risk assessment for all main and support operations in the estate and documented in the HIRARC form. The HIRARC was reviewed once a year or if any accident occur or there is changes in the operation. Latest HIRARC review was conducted on 1/9/2022 for 1 incident happen (poisoning) for spraying activity.</p> <p>The estate has conducted CHRA on 13 – 20/9/2018 as per report no. JKKP HQ/03/ASS/00/154-2018/062 by assessor with DOSH reg. no. JKKP HQ/03/ASS/00/154 and HQ/07/ASS/00/236. Additionally, the estate has conducted supplementary CHRA on 22/12/2020 – 31/01/2021 as per report no. JKKP HQ/03/ASS/00/154-2021/052 by the same assessor. From the recommendation medical surveillance need for all workers who handle organophosphates including Acephate and Chlorpyrifos</p>	Complied

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		Baseline Noise Risk Assessment was conducted on 06/12/2021 by assessor with DOSH reg. no. HQ/18/PEB/00/00014. Refer report no. HQ/18/PEB/00/00014 – 2021/033. Base on baseline no workers need for audiometric test.	
3.6.2	<p><b>(C)</b> The effectiveness of the H&amp;S plan to address health and safety risks to people is monitored.</p> <p>- Critical (Major) compliance -</p>	<p>Safety and Health plan was available dated 25/12/2022, as per verification on effectiveness as per plan;-</p> <p>Hearing conservation training conducted by EHA on 22/11/2022 attended by 5 tractor driver.</p> <p>Medical surveillance conducted yearly basis, latest conducted on 15/7/2022 at Dr Rosman Surie. Result showed 1 unfit where the management already transfer the workers into another type of work that not involve chemical. Evidence of transfer letter available dated 1/8/2022.</p> <p>Medical screening done by EHA where 11 workers involve conducted by monthly basis. Latest medical screening was in December 2022.</p> <p>OSH meeting conducted 3 monthly basis and as per record verification latest OSH meeting was on 13/12/2022 (04/2022) and previously was on 8/9/2022 (03/2022).</p> <p>OSH audit conducted by the safety officer yearly basis base on OSH plan, latest record was on 12/09/2022 by Mohd Hajrul (Kulim Safety Training and Services Department)</p>	Complied
<b>Criterion 3.7:</b> All staff, workers, Scheme Smallholders, out-growers, and contract workers are appropriately trained.			
3.7.1	<p><b>(C)</b> A documented programme that provides training is in place, which is accessible to all staff, workers, Scheme Smallholders and out-growers, taking into account gender-specific needs, and which covers applicable aspects of the RSPOP&amp;C, in a form they understand, and which includes assessments of training.</p>	<p>The estate has established and documented a training plan base on training need analysis conducted on annual basis. Sighted Training program 2022/23 which covers all job aspect of the RSPO Principles and Criteria. The training need and program was made available for verification at all visited sites. This training covers social, environmental, safety and health.</p>	Complied

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	- Critical (Major) compliance -		
3.7.2	Records of training are maintained. - Minor Compliance -	The operating units maintained the training records conducted. Reviewed the training records as follows: Manuring, Manual application & Manuring at Buffer zone Area Training dated 03/03/2022 Harvesting and safety element training dated 02/08/2022 Harvesting at HCV Area dated 07/03/2022 Chemical handling & Spraying training dated 06/07/2022 Spill containment & ERP dated 02/06/2022 Waste cleaning and landfill dated 11/8/2022 Scheduled waste training dated 17/08/2022 Water sampling training dated 4/4/2022 Emergency Respond Plan and CPR dated 10/06/2022 Hearing Conservation Training dated 22/11/2022	Complied
3.7.3	Appropriate training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS). Training is specific and relevant to the task(s) performed. - Minor Compliance -	The training supply chain have been conducted on 15/12/2022 by SID. This training involves security guard and assistant as per record training.	Complied
<b>Criterion 3.8:</b> Supply chain requirement for mills (note: All supply chain requirements are considered as <b>Critical (C)</b> . However, it will not contribute to suspension if there is more than 5 non-compliance within a principle)			
3.8.1	Identity Preserved Module A mill is deemed to be Identity Preserved (IP) if the FFB processed by the mill are sourced from plantations/estates that are certified against the RSPO Principles and Criteria (RSPO P&C), or against the Group Certification scheme.	Not applicable because this audit involves single estate.	Not Applicable

	<p>Certification for CPO mills is necessary to verify the volumes and sources of certified FFB entering the mill, the implementation of any processing controls (for example, if physical separation is used), and volume sales of RSPO certified products. If a mill process certified and uncertified FFB without physically separating them, then only Mass Balance Module is applicable.</p>		
3.8.2	<p><b>Mass Balance Module</b>  A mill is deemed to be Mass Balance (MB) if the mill process FFB from both RSPO certified and uncertified plantations/estates. A mill may be taking delivery of FFB from uncertified growers, in addition to those from its own and 3rd party certified supply base. In that scenario, the mill can claim only the volume of oil palm products produced from processing of the certified FFB as MB.</p>	Not applicable because this audit involves single estate.	Not Applicable
3.8.3	<p>The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill shall be recorded by the certification body (CB) in the public summary of the P&amp;C certification report. This figure represents the total volume of certified oil palm product (CPO and PK) that the certified mill is allowed to deliver in a year. The actual tonnage produced shall then be recorded in each subsequent annual surveillance report.</p>	Not applicable because this audit involves single estate.	Not Applicable
3.8.4	<p>The mill shall also meet all registration and reporting requirements for the appropriate supply chain through the RSPO IT platform.</p>	Not applicable because this audit involves single estate.	Not Applicable
3.8.5	<p><b>Documented procedures</b>  The mill shall have written procedures and/or work instructions or equivalent to ensure the implementation of all elements of the applicable supply chain model specified. This shall include at minimum the following:  a) Complete and up to date procedures covering the implementation of all the elements of the supply chain model requirements.</p>	Not applicable because this audit involves single estate.	Not Applicable



	<ul style="list-style-type: none"> <li>b) Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records).</li> <li>c) Identification of the role of the person having overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements. This person shall be able to demonstrate awareness of the mill’s procedures for the implementation of this standard.</li> <li>d) The mill shall have documented procedures for receiving and processing certified and non-certified FFBS including ensuring no contamination in the IP mill.</li> </ul>		
3.8.6	<p>Internal Audit</p> <ul style="list-style-type: none"> <li>i) The mill shall have a written procedure to conduct annual internal audit to determine whether the mill:               <ul style="list-style-type: none"> <li>a. Conforms to the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents.</li> <li>b. Effectively implements and maintains the standard requirements within its organisation.</li> </ul> </li> <li>ii) Any non-conformities found as part of the internal audit shall be issued corrective action. The outcomes of the internal audits and all actions taken to correct non-conformities shall be subject to management review at least annually. The mill shall maintain the internal audit records and reports.</li> </ul>	Not applicable because this audit involves single estate. However the management already conducted Internal audit on 17/07/2022 by Sustainability and innovation. The management review meeting conducted on 23/08/2022.	Not Applicable
3.8.7	<p>Purchasing and Goods In</p> <ul style="list-style-type: none"> <li>i) The mill shall verify and document the tonnage and sources of certified and the tonnage of non-certified FFBS received.</li> </ul>	Not applicable because this audit involves single estate.	Not Applicable

	<ul style="list-style-type: none"> <li>ii) The mill shall inform the CB immediately if there is a projected overproduction of certified tonnage.</li> <li>iii) The mill shall have a mechanism in place for handling non-conforming FFB and/or documents.</li> </ul>		
3.8.8	<p>Sales and Goods Out</p> <p>The supplying mill shall ensure that the following minimum information for RSPO certified products is made available in document form. The information shall be complete and can be presented either on a single document or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documents and specification documentation):</p> <ul style="list-style-type: none"> <li>a) The name and address of the buyer;</li> <li>b) The name and address of the seller;</li> <li>c) The loading or shipment / delivery date;</li> <li>d) The date on which the documents were issued;</li> <li>e) RSPO certificate number;</li> <li>f) A description of the product, including the applicable supply chain model (Identity Preserved or Mass Balance or the approved abbreviations);</li> <li>g) The quantity of the products delivered;</li> <li>h) Any related transport documentation;</li> <li>i) A unique identification number.</li> </ul>	Not applicable because this audit involves single estate.	Not Applicable
3.8.9	<p>Outsourcing Activities</p> <ul style="list-style-type: none"> <li>i) The mill shall not outsource its milling activities. In cases where he mill outsources activities to independent third parties (e.g. subcontractors for storage, transport or other outsourced activities), the mill holding</li> </ul>	Not applicable because this audit involves single estate.	Not Applicable

	<p>the certificate shall ensure that the independent third party complies with relevant requirements of this RSPO Supply Chain Certification</p> <p>ii) The mill shall ensure the following:</p> <p>a) The mill has legal ownership of all input material to be included in outsourced processes</p> <p>b) The mill has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The onus is on the mill to ensure that certification body (CB) has access to the outsourcing contractor or operation if an audit is deemed necessary.</p> <p>c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor.</p> <p>d) The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to their respective operations, systems, and all information, when this is announced in advance.</p>		
3.8.10	The mill shall record the names and contact details of all contractors used for the physical handling of RSPO certified oil palm products.	Not applicable because this audit involves single estate.	Not Applicable
3.8.11	The mill shall inform its CB in advance prior to conduct of its next audit of the names and contact details of any new contractor used for the physical handling of RSPO certified oil palm products.	Not applicable because this audit involves single estate.	Not Applicable
3.8.12	<p>Record keeping</p> <p>i) The mill shall maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of this RSPO Supply Chain Certification Standard requirements.</p>	Not applicable because this audit involves single estate.	Not Applicable

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	<ul style="list-style-type: none"> <li>ii) Retention times for all records and reports shall be a minimum of two (2) years and shall comply with relevant legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock.</li> <li>iii) For Identity Preserved Module, the mill shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis.</li> <li>iv) For Mass Balance Module, the mill:             <ul style="list-style-type: none"> <li>a) Shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis and / or three-monthly basis.</li> <li>b) All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios stated by RSPO.</li> <li>c) The mill can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery within three (3) months. However, a mill is allowed to sell short (i.e. product can be sold before it is in stock).</li> </ul> </li> </ul>		
3.8.13	<p>Extraction Rate</p> <p>The oil extraction rate (OER) and the kernel extraction rate (KER) shall be applied to provide a reliable estimate of the amount of certified CPO and PK from the associated inputs. Mill shall determine and set their own extraction rates based upon past experience, documented and applied it consistently.</p>	Not applicable because this audit involves single estate.	Not Applicable
3.8.14	<p>Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.</p>	Not applicable because this audit involves single estate.	Not Applicable
3.8.15	<p>Processing</p>	Not applicable because this audit involves single estate.	Not Applicable

	For Identity Preserved Module, the mill shall assure and verify through documented procedures and record keeping that the RSPO certified oil palm product is kept separated from non-certified oil palm products, including during transport and storage to strive for 100% separation.		
3.8.16	<p>Registration of Transactions</p> <p>i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three months after dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date.</p> <p>ii) Remove: RSPO certified volumes sold under different scheme or as conventional, or in case of underproduction, loss or damage shall be removed in the RSPO IT platform.</p>	Not applicable because this audit involve single estate.	Not Applicable
3.8.17	<p>Claims</p> <p>The mill shall only make claims regarding the production of RSPO certified oil that are in compliance with the RSPO Rules on Market Communications and Claims.</p>	Not applicable because this audit involves single estate.	Not Applicable
<b>General corporate communications</b>			
4.1	A corporate communication is one made by any RSPO member that highlights its membership of the RSPO and/or its commitment to the principles of the RSPO. Corporate communication is an 'off-product' claim.	Not applicable because this audit involves single estate.	Not Applicable
4.2	<p>In corporate communications a member is allowed to:</p> <p>a. Display its RSPO membership status</p> <p>b. Display the RSPO web address (www.rspo.org)</p> <p>c. State that the member supports the work of the RSPO</p> <p>d. State the member's history with regard to the RSPO.</p> <p>e. Use the RSPO trademark to promote its membership of the RSPO.</p>	Not applicable because this audit involves single estate.	Not Applicable

	Additionally, where an RSPO member displays the RSPO trademark in digital format this must be accompanied by the text 'Check our progress at www.rspo.org' where the link must lead to the member's profile page.		
4.3	In corporate communications RSPO members must not make any statement that may lead consumers to believe that RSPO membership by itself implies the selling of RSPO-certified oil palm products.	Not applicable because this audit involves single estate.	Not Applicable
4.4	Members must ensure that all communication is consistent, clear and cannot mislead consumers or other stakeholders as to the certified content of oil palm products in the member's own products.	Not applicable because this audit involves single estate.	Not Applicable
4.5	Members are not allowed to use the RSPO corporate logo as shown in the RSPO Rules on Market Communications & Claims document. This is for the sole use of the RSPO secretariat.	Not applicable because this audit involves single estate.	Not Applicable
<b>Business to business communications</b>			
5.1	Business to Business communication relates to RSPO members in the supply chain selling to and/or communicating with other organizations in the supply chain about the use of certified sustainable oil palm products.	Not applicable because this audit involves single estate.	Not Applicable
5.2	When confirming the sale of certified oil palm products, members must adhere to the requirements of the RSPO SCCS. This includes stating the supply chain model and certificate number under which the claim is being made.	Not applicable because this audit involves single estate.	Not Applicable
5.3	Where a distributor or wholesaler takes title to products containing certified sustainable oil palm products, the requirements of the RSPO SCCS can follow either of two options: a. If the distributor or wholesaler holds only a Distributor license, it may only communicate RSPO-certified oil palm products by linking the product to the manufacturer using the manufacturer's SCCS certificate number. This covers both brand and own brand products. However, in the case of own brand products it is essential that customers are aware	Not applicable because this audit involves single estate.	Not Applicable

	<p>that the product has been made on behalf of the distributor or wholesaler, with specific evidence either through on-pack claims or documentation.</p> <p>b. If the distributor or wholesaler is supply chain-certified they should follow the requirements outlined in section 5.2.</p>		
<p><b>Principle 4: Respect community and human rights and deliver benefits</b></p>			
<p><b>Criterion 4.1:</b> The unit of Certification respects human rights, which includes respecting the rights of Human Rights Defenders.</p>			
4.1.1	<p><b>(C)</b> A policy to respect human rights, including prohibiting retaliation against Human Rights Defenders (HRD), is documented and communicated to all levels of the workforce, operations, FFB suppliers and local communities and prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces.</p> <p>- Critical (Major) compliance -</p>	<p>A policy to respect human rights is available under Kulim (Malaysia) Berhad’s Sustainability Policy signed by the Managing Director dated 01/10/2021. Among others, the Policy states that the Company will respect, support and protect international human rights against violence, threats and other forms of retaliation against individuals and peoples which include human rights defenders, whistleblowers, complainants and community spokespersons. Socialisation of the Policy was given to the workers during muster given on 02/08/2022, and to external stakeholders during stakeholder meeting on 22/09/2022.</p>	Complied
4.1.2	<p>The unit of certification does not instigate violence or use any form of harassment in their operations.</p> <p>- Minor compliance -</p>	<p>Based on stakeholder interviews, observations and documentation reviews, there was no evidence that Bukit Layang Estate uses any form of violence or instigated any violence.</p>	Complied
<p><b>Criterion 4.2:</b> There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all affected parties</p>			
4.2.1	<p><b>(C)</b> The mutually agreed system, open to all affected parties, resolves disputes in an effective, timely and appropriate manner, ensuring anonymity of complainants, HRD, community spokespersons and whistleblowers, where requested, without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD.</p> <p>- Critical (Major) compliance -</p>	<p>Grievance Procedure Doc No. SQD/SMS/4.1 dated 1 August 2020 is a procedure available that is agreeable to all sides and accepted by all stakeholders to deal with complaints and grievances. Clause 5.8 states that complainants’ anonymity would be respected and protected if requested. In addition, the Company’s Sustainability Policy also states that it respects, supports and protects international human rights against violence, threats, all forms of</p>	Complied

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		retaliation, and effective elimination of all forms of violation of human rights which include against HRD, whistleblowers, complainants and community spokespersons.	
4.2.2	<p>Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.</p> <p>- Minor compliance -</p>	<p>The procedure in place to ensure understanding by illiterate parties include giving verbal briefings, and when necessary, translators from among the workers (usually a worker representatives) are sought to translate documents including procedures for dealing with complaints and grievances. Record show that briefing on grievance procedure was given during muster briefing on 04/07/2022. Interview conducted with the workers confirmed that they understood the system for dealing with complaints and grievances.</p>	Complied
4.2.3	<p>The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.</p> <p>- Minor compliance -</p>	<p>Review of the complaints book revealed that apart from housing defect complaints, there were no other complaints lodged. However, workers who lodged a complaint, were informed of the progress works. For example, a complaint was lodged on 08/12/2022 regarding rusty and defective chemical store door knob. This was rectified on 15/11/2022. Reports of repairs that needed to be carried out also contained status of repair works done and acknowledged by the complainants. The repair works were generally carried out within a reasonable timeframe of less than one week.</p>	Complied
4.2.4	<p>The conflict resolution mechanism includes the option of access to independent legal and technical advice, the ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator.</p> <p>- Minor compliance -</p>	<p>Conflict resolution mechanism is available under Clause 5.5 of Grievance Mechanism Doc. No. SQD/SMS/4.1 Issue No. 1 dated 1 August 2020. This mechanism provides an option for parties to engage independent legal, technical advice and third-party mediator.</p>	Complied
<b>Criterion 4.3:</b> The unit of Certification contributes to local sustainable development as agreed by local communities.			



4.3.1	Contributions to community development that are based on the results of consultation with local communities are demonstrated. - Minor compliance -	Evidence was available that contributions to local development was made based on results of requests received from and consultation with the respective communities. This include providing job opportunities to suitable local and indigenous communities.	Complied
<b>Criterion 4.4:</b> Use of the land for oil palm does not diminish the legal, customary or user rights of other users without their free, prior and informed consent.			
4.4.1	<b>(C)</b> Documents showing legal ownership or lease, or authorised use of customary land authorised by customary landowners through a Free, Prior and Informed Consent (FPIC) process. Documents Related to the history of land tenure and the actual legal or customary use of the land are available. - Critical (Major) compliance -	Total of 12 land titles available in Bukit Layang Estate and sampled the land titles as below: 1. Title No.: 100184; Total Area: 1.3582 ha; Lot No.: 283 2. Title No.: 105393; Total Area: 34.5753 ha; Lot No.: 712 3. Title No.: 84652; Total Area: 15.2389 ha; Lot No.: 720 4. Title No. 105390, Total hectare: 120.672 ha, lot no. 713 5. Title No. 105391; Total Area: 117.5737 ha, lot no. 745 6. Title No. 105389; Total Area: 6.1664 ha, lot no. 718  Kulim (M) Berhad has legal ownership on the lands as verified in the land titles.	Complied
4.4.2	Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and include:	No issues related to loss of legal customary rights with indigenous peoples, local communities and other stakeholders reported during the time of audit through interviewed with the smallholder as the company acquired and replanted for more than 2 <sup>nd</sup> cycle. Trenches and gate were available to demarcate the boundary of land.	Complied
4.4.2a	Evidence that a plan has been developed through consultation and discussion in good faith with all affected groups in the communities, with particular assurance that vulnerable, minorities' and gender groups are consulted, and that information has been provided to all affected groups, including information on the steps that are taken to involve them in decision making. - Minor compliance -	No issues related to loss of legal customary rights with indigenous peoples, local communities and other stakeholders reported during the time of audit through interviewed with the smallholder as the company acquired and replanted for more than 2 <sup>nd</sup> cycle.. Trenches and gate were available to demarcate the boundary of land.	Complied

4.4.2b	Evidence that the unit of certification has respected communities' decisions to give or withhold their consent to the operation at the time that these decisions were taken. - Minor compliance -	No issues related to loss of legal customary rights with indigenous peoples, local communities and other stakeholders reported during the time of audit through interviewed with the smallholder as the company acquired and replanted for more than 2 <sup>nd</sup> cycle.. Trenches and gate were available to demarcate the boundary of land.	Complied
4.4.2c	Evidence that the legal, economic, environmental and social implications of permitting operations on their land have been understood and accepted by affected communities, including the implications for the legal status of their land at the expiry of the unit of certification's title, concession or lease on the land. - Minor compliance -	No issues related to loss of legal customary rights with indigenous peoples, local communities and other stakeholders reported during the time of audit through interviewed with the smallholder as the company acquired and replanted for more than 2 <sup>nd</sup> cycle.. Trenches and gate were available to demarcate the boundary of land.	Complied
4.4.3	<b>(C)</b> Maps of an appropriate scale showing the extent of recognised legal, customary or user rights are developed through participatory mapping involving affected parties (including neighbouring communities where applicable, and relevant authorities). - Critical (Major) compliance -	No issues related to loss of legal customary rights with indigenous peoples, local communities and other stakeholders reported during the time of audit through interviewed with the smallholder as the company acquired and replanted for more than 2 <sup>nd</sup> cycle.. Trenches and gate were available to demarcate the boundary of land.	Complied
4.4.4	All relevant information is available in appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal arrangements. - Minor compliance -	No issues related to loss of legal customary rights with indigenous peoples, local communities and other stakeholders reported during the time of audit through interviewed with the smallholder as the company acquired and replanted for more than 2 <sup>nd</sup> cycle.. Trenches and gate were available to demarcate the boundary of land.	Complied
4.4.5	<b>(C)</b> Evidence is available to show that communities are represented through institutions or representatives of their own choosing, including by legal counsel if they so choose. - Critical (Major) compliance -	No issues related to loss of legal customary rights with indigenous peoples, local communities and other stakeholders reported during the time of audit through interviewed with the smallholder as the company acquired and replanted for more than 2 <sup>nd</sup> cycle.. Trenches and gate were available to demarcate the boundary of land.	Complied
4.4.6	There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties.	No issues related to loss of legal customary rights with indigenous peoples, local communities and other stakeholders reported during	Complied

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	- Minor compliance -	the time of audit through interviewed with the smallholder as the company acquired and replanted for more than 2 <sup>nd</sup> cycle.. Trenches and gate were available to demarcate the boundary of land.	
<b>Criterion 4.5:</b> No new plantings are established on local peoples' land where it can be demonstrated that there are legal, customary or user rights, without their FPIC. This is dealt with through a documented system that enables these and other stakeholders to express their views through their own representative institutions.			
4.5.1	<b>(C)</b> Documents showing identification and assessment of demonstrable legal, customary and user rights are available. - Critical (Major) compliance -	No new plantings are established on local peoples' land as the company acquired and replanted for more than 2 <sup>nd</sup> cycle.. This was verified through stakeholders' consultation.	Complied
4.5.2	<b>(C)</b> FPIC is obtained for all oil palm development through a comprehensive process, including in particular, full respect for their legal and customary rights to the territories, lands and resources via local communities' own representative institutions, with all the relevant information and documents made available, with option of resourced access to independent advice through a documented, long-term and two-way process of consultation and negotiation. - Critical (Major) compliance -	No new plantings are established on local peoples' land as the company acquired and replanted for more than 2 <sup>nd</sup> cycle.. This was verified through stakeholders' consultation.	Complied
4.5.3	Evidence is available that affected local peoples understand they have the right to say 'no' to operations planned on their lands before and during initial discussions, during the stage of information gathering and associated consultations, during negotiations, and up until an agreement with the unit of certification is signed and ratified by these local peoples. Negotiated agreements are non-coercive and entered into voluntarily and carried out prior to new operations. - Minor compliance -	No new plantings are established on local peoples' land as the company acquired and replanted for more than 2 <sup>nd</sup> cycle.. This was verified through stakeholders' consultation.	Complied
4.5.4	To ensure local food and water security, as part of the FPIC process, participatory SEIA and participatory land-use planning with local peoples,	No new plantings are established on local peoples' land as the company acquired and replanted for more than 2 <sup>nd</sup> cycle.. This was verified through stakeholders' consultation.	Complied

	the full range of food and water provisioning options are considered. There is transparency of the land allocation process. - Minor compliance -		
4.5.5	Evidence is available that the affected communities and rights holders have had the option to access to information and advice that is independent of the project proponent, concerning the legal, economic, environmental and social implications of the proposed operations on their lands. - Minor compliance -	No new plantings are established on local peoples' land as the company acquired and replanted for more than 2 <sup>nd</sup> cycle.. This was verified through stakeholders' consultation.	Complied
4.5.6	Evidence is available that the communities (or their representatives) gave consent to the initial planning phases of the operations prior to the issuance of a new concession or land title to the operator. - Minor compliance -	No new plantings are established on local peoples' land as the company acquired and replanted for more than 2 <sup>nd</sup> cycle.. This was verified through stakeholders' consultation.	Complied
4.5.7	New lands are not acquired for plantations and mills after 15 November 2018 as a result of recent (2005 or later) expropriations without consent under the right of eminent domain of the federal and state land acquisition legislations. - Minor compliance -	No new plantings are established on local peoples' land as the company acquired and replanted for more than 2 <sup>nd</sup> cycle.. This was verified through stakeholders' consultation.	Complied
4.5.8	<b>(C)</b> New lands are not acquired in areas inhabited by communities in voluntary isolation. - Critical (Major) compliance -	No new plantings are established on local peoples' land as the company acquired and replanted for more than 2 <sup>nd</sup> cycle.. This was verified through stakeholders' consultation.	Complied
<b>Criterion 4.6:</b> Any negotiations Concerning compensation for loss of legal, customary or user rights are dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.			
4.6.1	<b>(C)</b> A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is in place. - Critical (Major) compliance -	Kulim (M) Berhad has developed Land Encroachment procedure (Doc. No.: PROP/MP/5 dated 09/06/2020, Rev. No. 4). The objective is to establish and maintain the procedures on handling properties encroachment cases. Flow chart of handling the land	Complied

		encroachment by the company and local communities was developed. Besides, compensation calculation (based on situation and management approval) was described in the procedure as well.	
4.6.2	<p><b>(C)</b> A mutually agreed procedure for calculating and distributing fair compensation (monetary or otherwise) is established and implemented, monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation.</p> <p>- Critical (Major) compliance -</p>	There was no cases of land encroachment in Bukit Layang estate. This confirmed as per during interview with stakeholder and site verification with boundary stone area.	Complied
4.6.3	<p>Evidence is available that equal opportunities are provided to both men and women to hold land titles for scheme small holdings.</p> <p>- Minor compliance -</p>	There was no dispute that involved compensation in Bukit Layang Estate. This confirmed as per during interview with stakeholder and site verification with boundary stone area.	Complied
4.6.4	<p>The process and outcomes of any negotiated agreements, compensation and payments are documented, with evidence of the participation of affected parties, and made publicly available to them.</p> <p>- Minor compliance -</p>	There was no dispute that involved compensation in Bukit Layang Estate. This confirmed as per during interview with stakeholder and site verification with boundary stone area.	Complied
<p><b>Criterion 4.7:</b> Where it can be demonstrated that local peoples have legal, customary or user rights, they are compensated for any agreed land acquisitions and relinquishment of rights, subject to their FPIC and negotiated agreements.</p>			
4.7.1	<p><b>(C)</b> A mutually agreed procedure for identifying people entitled to compensation is in place.</p> <p>- Critical (Major) compliance -</p>	KULIM (M) Berhad has developed Land Encroachment procedure (Doc. No.: PROP/MP/5 dated 09/06/2020, Rev. No. 4). The objective is to establish and maintain the procedures on handling properties encroachment cases. Flow chart of handling the land encroachment by the company and local communities was developed. Besides, compensation calculation (based on situation and management approval) was described in the procedure as well.	Complied

4.7.2	<p><b>(C)</b> A mutually agreed procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established and implemented, monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation.</p> <p>- Critical (Major) compliance -</p>	<p>There was no cases of compensation in Bukit Layang estate. there also no issue been raised by the stakeholder and workers as per interview.</p>	Complied
4.7.3	<p>Communities that have lost access and rights to land for plantation expansion are given opportunities including employment and supply contracts to benefit from plantation development.</p> <p>- Minor compliance -</p>	<p>There was no village in estate, no issue been raised by the stakeholder as per interview with the smallholder and others stakeholder.</p>	Complied
<p><b>Criterion 4.8:</b> The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrate that they have legal, customary, or user rights.</p>			
4.8.1	<p>Where there are or have been disputes, proof of legal acquisition of title and evidence that mutually agreed compensation has been made to all people who held legal, customary, or user rights at the time of acquisition is available and provided to parties to a dispute, and that any compensation was accepted following a documented process of FPIC.</p> <p>- Minor compliance -</p>	<p>There are no dispute cases have been verified through interview with stakeholder, document review and site verification.</p>	Complied
4.8.2	<p><b>(C)</b> Land conflict is not present in the area of the unit of certification. Where land conflict exists, acceptable conflict resolution processes (see Criteria 4.2 and 4.6) are implemented and accepted by the parties involved. In the case of newly acquired plantations, the unit of certification addresses any unresolved conflict through appropriate conflict resolution mechanisms.</p> <p>- Critical (Major) compliance -</p>	<p>As per interview and site verification there was no land conflict in The Bukit Layang Estate.</p>	Complied
4.8.3	<p>Where there is evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations and there remain parties with demonstrable customary and land use</p>	<p>There was no customary land in the sapling estate and there are 46 boundary stone have been identified in the estate and verified as per site verification during audit. The trenches and gate were available to enhance the demarcate of boundary of land.</p>	Complied

	rights, these claims will be settled using the relevant requirements (Indicators 4.4.2, 4.4.3 and 4.4.4) - Minor compliance -		
4.8.4	For any conflict or dispute over the land, the extent of the disputed area is mapped out in a participatory way with involvement of affected parties (including neighbouring communities where applicable). - Minor compliance -	No issues related to loss of legal customary rights with indigenous peoples, local communities and other stakeholders reported during the time of audit through interviewed with the smallholder. There are 46 boundary stone have been identified in the estate and verified as per site verification during audit. The trenches and gate were available to enhance the demarcate of boundary of land.	Complied
<b>Principle 5: Support smallholder inclusion</b>			
<b>Criterion 5.1:</b> The unit of certification deals fairly and transparently with all smallholders (Independent and Scheme) and other local businesses.			
5.1.1	Current and previous period prices paid for FFB are publicly available and accessible by smallholders. - Minor compliance -	Bukit Layang Estate is under single estate certification, and therefore, this Indicator is not applicable.	Complied
5.1.2	<b>(C)</b> Evidence is available that the unit of certification explains the FFB pricing to smallholders on request from individual smallholders (at least once a year or upon request). - Critical (Major) compliance -	Bukit Layang Estate is under single estate certification, and therefore, this Indicator is not applicable.	Complied
5.1.3	<b>(C)</b> Fair pricing, calculated as a portion of the international CPO price less costs is provided to smallholders in the supply base and documented. - Critical (Major) compliance -	Bukit Layang Estate is under single estate certification, and therefore, this Indicator is not applicable.	Complied
5.1.4	<b>(C)</b> Evidence is available that all parties, including women and independent representative organisations assisting smallholders where requested, are involved in decision-making processes and understand the contracts. These include those involving finance, loans/credits, and	Bukit Layang Estate is under single estate certification, and therefore, this Indicator is not applicable.	Complied

	<p>repayments through FFB price reductions for replanting and or other support mechanisms where applicable.</p> <p>- Critical (Major) compliance -</p>		
5.1.5	<p>Contracts are fair, legal and transparent and have an agreed timeframe.</p> <p>- Minor compliance -</p>	<p>Contracts sighted were as follows:</p> <p>a. Soko SK Enterprise dated 26/05/2022 (for FFB transporting services from ramp to estate)</p> <p>b. Sg Rezki Sdn Bhd dated 28/08/2022 (for FFB transporting services from estate to Sedenak Palm Oil Mill)</p> <p>Both contracts contained terms such as duration, actual contract description, rights and obligations of both parties' mutual termination clause, contract sum, payment terms, etc. As such, these contracts were fair, legal and transparent.</p>	Complied
5.1.6	<p><b>(C)</b> Agreed payments are made in a timely manner and receipts specifying price, weight, deductions and amount paid are given.</p> <p>- Critical (Major) compliance -</p>	<p>Invoice issued by Soko SK Enterprise Invoice was sampled during the audit. Invoice No. 02191 dated 31/12/2022 was sent to Ulu Tiram Manufacturing Company (M) Sdn Bhd Ladang Bukit Layang c/o Ladang Basir Ismail for a sum of RMxxx,(this information verified during the audit but can't disclose in the public summary report due to the confidentiality) and this amount was paid on 16/01/2023.</p>	Complied
5.1.7	<p>Weighbridges used for determining payment to smallholders are verified by an independent third party on a regular basis (this can be government).</p> <p>- Minor compliance -</p>	<p>Bukit Layang Estate is under single estate certification, and therefore, this Indicator is not applicable.</p>	Complied
5.1.8	<p>The unit of certification supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material.</p>	<p>Bukit Layang Estate is under single estate certification, and therefore, this Indicator is not applicable.</p>	Complied



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	- Minor compliance -		
5.1.9	<p><b>(C)</b> The unit of certification has a grievance mechanism for smallholders and all grievances raised are dealt with in a timely manner.</p> <p>- Critical (Major) compliance -</p>	Bukit Layang Estate is under single estate certification, and therefore, this Indicator is not applicable.	Complied
<b>Criterion 5.2:</b> The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains.			
5.2.1	<p>The Company consults with interested smallholders (irrespective of type) within the Unit of Certification, including women or other partners in their supply base, to assess their needs for support to improve their livelihoods and their interest in RSPO certification.</p> <p>- Minor compliance -</p>	Bukit Layang Estate is under single estate certification, and therefore, this Indicator is not applicable.	Complied
5.2.2	<p>The unit of certification develops and implements smallholder support programme to improve smallholder livelihood and build their capacity to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Independent Smallholder Standard or RISS).</p> <p>- Minor compliance -</p>	Bukit Layang Estate is under single estate certification, and therefore, this Indicator is not applicable.	Complied
5.2.3	<p>Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production.</p> <p>- Minor compliance -</p>	Bukit Layang Estate is under single estate certification, and therefore, this Indicator is not applicable.	Complied
5.2.4	<p><b>(C)</b> Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling.</p> <p>- Critical (Major) compliance -</p>	Bukit Layang Estate is under single estate certification, and therefore, this Indicator is not applicable.	Complied
5.2.5	<p>The unit of certification regularly reviews and publicly reports on the progress of the Smallholder support programme.</p> <p>- Minor compliance -</p>	Bukit Layang Estate is under single estate certification, and therefore, this Indicator is not applicable.	Complied
<b>Principle 6: Respect workers' rights and conditions</b>			

Criterion 6.1: Any form of discrimination is prohibited.			
6.1.1	<p><b>(C)</b> A publicly available non-discrimination and equal opportunity policy is implemented in such a way to prevent discrimination based on ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age.</p> <p>- Critical (Major) compliance -</p>	<p>The publicly available policies developed by the Company on non-discrimination and equal opportunities are available as follows:</p> <ul style="list-style-type: none"> <li>a. Business Policy</li> <li>b. Core Labour Standard</li> <li>c. People Policy</li> </ul> <p>These Policies emphasise on fairness and equal opportunities for relevant group such as all employees, including foreign and local are embedded. These Policies prevent discrimination based on ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age.</p> <p>The implementation of these Policies were evidenced from reviews of employment contracts of foreign and local workers, as well as interviews conducted with sampled workers. These workers confirmed the absence of any form of discrimination and that they were accorded equal opportunities.</p>	Complied
6.1.2	<p><b>(C)</b> Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against including charging of recruitment fees for foreign workers.</p> <p>- Critical (Major) compliance -</p>	<p>Contract dated 19/05/2022 signed between Kulim (Malaysia) Berhad and PT Hamparan Karya Insani (manpower supplier from Indonesia) states among others, that cost of workers' transportation to the respective estates/mill will be borne by Kulim following Kulim's 'Zero Cost Policy'. No recruitment fees are imposed on any of the foreign workers, and this was further confirmed by foreign workers interviewed during the audit.</p> <p>All sampled workers interviewed at the estates and mill confirmed that they have not faced any no form of discrimination.</p>	Complied

6.1.3	<p>The unit of certification demonstrates that recruitment selection, hiring, access to training and promotion are based on skills, capabilities, qualities and medical fitness necessary for the jobs available.</p> <p>- Minor compliance -</p>	<p>Sampled during the audit were the recruitment of Workers No. E510000274 and E510000234. Among the records reviewed were the workers' relevant certificates, educational records, previous job experience, and medical test results.</p> <p>Based on the above, evidence was available that recruitment selection, hiring, access to training and promotion are based on skills, capabilities, qualities and medical fitness necessary for the jobs available.</p>	Complied
6.1.4	<p>Pregnancy testing is not conducted as a discriminatory measure and is only permissible when it is legally mandated. Alternative equivalent employment is offered for pregnant women.</p> <p>- Minor compliance -</p>	<p>As of the date of the audit, no female workers work in an area which exposes her to chemicals (e.g., in a laboratory, as manurers or sprayers). There is also no pre-employment condition which requires female workers to undergo pregnancy test prior to employment. Therefore, Bukit Layang Estate was able to demonstrate that pregnancy tests are conducted in a discriminatory manner.</p>	Complied
6.1.5	<p><b>(C)</b> A gender committee is in place specifically to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women.</p> <p>- Critical (Major) compliance -</p>	<p>Women On Wards (WOW) is a joint-committee between Bukit Layang and Basir Ismail Estates. Membership is open to all female employees including employees' wives. WOW was set up to promote gender equality and empower women's knowledge and skills.</p> <p>Among the awareness given to members during WoW meetings include issues discussed were sexual harassment, domestic violence, how to make complaints if there was a case, reproductive right and briefings on Company policies. Interview conducted with two WoW committee member confirmed that there has been no sexual harassment cases, and that she was aware of the grievance process.</p>	Complied

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6.1.6	<p>There is evidence of equal pay for the same work scope.</p> <p>- Minor compliance -</p>	<p>Bukit Layang Estate was able to demonstrate that that workers receive equal pay for the same work scope. Sampled were the following workers:</p> <p>Worker No. E510000274 (male, Malaysian, office staff)</p> <p>Worker No. E510000234 (female, Malaysian, office staff).</p>	Complied
<p><b>Criterion 6.2:</b> Pay and conditions for staff and workers and for contract workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages (DLW).</p>			
6.2.1	<p><b>(C)</b> Applicable labour laws, union and/or other collective agreements and documentation of pay and conditions are available to the workers in national languages (English or Bahasa Malaysia) and explained to them in language they understand.</p> <p>- Critical (Major) compliance -</p>	<p>Kulim (Malaysia) Berhad is a member of the Malaysian Agricultural Producers Association (MAPA) and is therefore subjected to the agreement between MAPA and the National Union of Plantation Workers (NUPW). Applicable labour laws related to duration, hours of work, overtime, annual/medical leave, public holiday, mutual termination, salary deductions, maternity entitlement, etc are contained in workers' employment contracts. Clause 9 of the employment contracts also specifically states that unless otherwise stated, all terms and conditions of contract are subjected to the Employment Act 1955 and SOCSO Act 1969, and the current MAPA/NUPW contract.</p> <p>Sampled were employment contracts for Malaysian and Indonesian workers which have been prepared in Bahasa Malaysia. The terms of their employment e.g., paid annual leave, minimum wages, piece-rated wages, medical benefits, etc, were explained to the workers on 14/09/2022 and 06/04/2022.</p> <p>The sampling number for the audit was calculated based on <math>n = \sqrt{x}</math> (0.8). Based on a total number 27 workers, the following workers were sampled:</p> <p>Workers No. E510000001, E510000096, E510000222, E510000234,</p>	Complied

		E510000275, and E510000209.	
6.2.2	<p><b>(C)</b> Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements) and payroll documents give accurate information on compensation for all work performed. This includes a form of record for work done by family members.</p> <p>- Critical (Major) compliance -</p>	<p>Sampled during the audit were employment contracts and monthly payslips for six workers. The payslips were sampled based on months with the highest, lowest and median crop production in order to get a clear representation of the workers' wages. These were March, August and September 2022. The sampled payslips also gave accurate information on compensation for work done. Salary deductions and overtime were in accordance with relevant laws (SOCSCO, EPF, EIS) and Labour Office permits.</p> <p>The sampling number was calculated based on <math>n = \sqrt{x}</math> (0.8). The sampled workers were as follows:  Workers No. E510000001, E510000096, E510000222, E510000234, E510000275, and E510000209.</p> <p>The contracts were all found to be valid, duly signed and are still in force. The employment contracts contain details of employment terms such as contract duration, hours of work, overtime, annual/medical leave, public holiday, mutual termination, salary deductions, maternity entitlement, etc.</p> <p>Therefore, based on detailed review of sampled employment contracts and payslips, Bukit Layang Estate has demonstrated that the payslips give accurate information on compensation for all work done.</p>	Complied
6.2.3	<p><b>(C)</b> There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave,</p>	<p>Based on review of sampled workers' attendance record, employment contracts and payslips, evidence was available that Bukit Layang Estate was able to demonstrate compliance with Employment Act 1955 related to regular working hours (8 hours),</p>	Complied

	<p>reasons for dismissal, period of notice and other legal labour requirements.</p> <p>- Critical (Major) compliance -</p>	<p>overtime (see below), sickness and holiday entitlement, maternity leave, etc. This includes statutory deductions (SOCSO, EPF, EIS) and non-statutory deductions (NUPW membership, skim khairat and life insurance policy) in accordance with the relevant laws and Labour Office permits.</p> <p>Labour Office written permits for salary deductions were as follows:</p> <ul style="list-style-type: none"> <li>a. Labour Office Negeri Johor Permit No. Ruj TK(NJ) U-21, 31/03/2019 for Ladang Basir Ismail (of which Bukit Layang Estate is a division) for salary deduction of RM5 per month (skim khairat); and</li> <li>b. Labour Office permit Permit No. Ref BHG.PU/9/129/1/(21) dated 29/06/2018 approval for estate workers' monthly deductions to pay for union membership and Great Eastern Life Assurance.</li> </ul> <p>The workers sampled during the audit were the same as per those sampled in Indicator 6.2.1 above. Their workers' written application for the said salary deductions were also sighted and verified.</p> <p>Overtime records for January 2023 sighted were those of 3 sampled workers. (E51000001, E510000229 and E510000232). The records included types of work done, time in/out, total number of overtime hours worked, and cumulative total for the month. Records reviewed showed that all workers sampled worked 3 hours of overtime daily.</p> <p>Based on the above, Bukit Layang Estate was able to demonstrate that the employment contracts are also in accordance with local laws such as Employment Act, SOCSO Act, EIS Act and EPF Act, and relevant Labour Office permits.</p>	
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6.2.4	<p><b>(C)</b> The unit of certification provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, where no such public facilities are available or accessible. National laws, or in their absence the ILO Guidance on Workers’ Housing Recommendation No. 115, are used. In the case of acquisitions of non-certified units, a plan is developed detailing the upgrade of infrastructure. A reasonable time (5years) is allowed to upgrade the infrastructure.</p> <p>- Critical (Major) compliance -</p>	<p>Workers of Bukit Layang Estate were provided with adequate housing, sanitation facilities, water supplies, medical and welfare amenities. The houses are generally in good and well-maintained condition. Grasses are kept short, rubbish disposed of and perimeter drains kept in a clean condition and permits free flow of water. Houses were provided free of charge, with free water and electricity. Other amenities include a surau and a takraw court. Medical facilities are available at neighbouring Basir Ismail Estate. The Estate Health Assistant also comes once a week to attend to the workers at Bukit Layang Estate</p> <p>Newly-arrived workers confirmed that they were given a new mattress and pillow, food basket worth RM100 per person, and a RM50 phone SIM card. This was reminded by the Estate Operation Support official via memo to all Managers dated 06/01/2023.</p> <p>Housing inspections are carried out once a week. Sampled inspections were done on 05/01/2023, 12/01/2023, 19/01/2023.</p>	Complied
6.2.5	<p>The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.</p> <p>- Minor compliance -</p>	<p>There is no shop within Bukit Layang Estate. Nevertheless, as part of Bukit Layang Estate’s efforts to improve workers’ access to adequate, sufficient and affordable food, workers are provided with transportation on a weekly basis to go to the nearest shop to purchase their food necessities. Interview with workers confirmed that they find this a convenient solution.</p>	Complied
6.2.6	<p>A DLW is paid to all workers, including piece rate/quotas, for whom the calculation is based on achievable quotas during regular work hours.</p> <p><b>PROCEDURAL NOTE:</b>  STATEMENT FROM THE RSPO STANDARDS STANDING COMMITTEE REGARDING INDICATOR 6.2.6 ON DECENT LIVING WAGE</p>	<p>Based on pay slips sighted, all sampled workers who complete the number of days offered in a month receive at least minimum wages applicable, which is RM1,500 per month, or more.</p> <p>Bukit Layang Estate have carried out the calculation of prevailing wages and in-kind benefits. The calculation took into account</p>	Complied

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<p>With reference to procedural note of indicator 6.2.6, the RSPO has published a guidance on the DLW calculation in June 2019. The RSPO Secretariat will endeavour to carry out DLW country benchmarks for palm oil producing countries in which RSPO members operate and for which no Global Living Wage Coalition (GLWC) benchmarks exist (As of September 2019, GLWC has developed national benchmarks in Bangladesh, Belize, Brazil, China, Colombia, Costa Rica, Dominican Republic, Ecuador, Ethiopia, Ghana, Guatemala, India, Kenya, Malawi, Mexico, Nicaragua, Pakistan, South Africa, Sri Lanka, Uganda and Vietnam These benchmarks are developed based on banana, coffee, floriculture, textile, manufacturing, seafood processing and tea industry. The RSPO is in the process of commissioning benchmarks for Malaysia and Indonesia for the palm oil sector and will develop methods to calculate and/or define DLW applicability for all palm oil producing countries in which RSPO members operate).</p> <p><i>Where a GLWC living wage standard (benchmark), or one that fulfils the basic requirements of the RSPO-endorsed living wage methodology, has been established in the country or region of operation, the same should be used as benchmarks.</i></p> <p>In the absence of such benchmarks, the RSPO will collaborate with the GLWC and/or local experts on developing oil palm industry benchmarks (Benchmark in this context may include other approaches and/or methods to calculate the applicability of DLW in the country or region in accordance to the RSPO endorsed method for determining a DLW. Local applicability for benchmarks is important and it may differ based on the needs of each locality or country). These benchmarks will be developed in collaboration and consultation with relevant stakeholders such as palm oil industry members, workers’ union, authorities and/or relevant organisations.</p> <p><i>For countries where no living wage standard is established, until such time that an RSPO endorsed benchmark for the country is in place, national minimum wages shall be paid to all workers. In addition to the payment of minimum wages, the Unit of Certification (UoC) shall conduct an assessment of the prevailing wages and in-kind benefits provided to workers in the Unit of Certification aligned with the RSPO Guidance for Implementing a Decent Living Wage (RSPO Guidance for Implementing a Decent Living Wage. The RSPO will also develop further guidance and tools to calculate DLW in line with the RSPO endorsed methodology which may include independent studies by local experts in their respective region or country).</i></p> <p>Once these benchmarks are available, this procedural note is no longer applicable. UoC shall have an implementation plan towards the payment of a DLW with specific targets, and a phased implementation process including:</p> <ul style="list-style-type: none"> <li>• Updated assessment on prevailing wages and in-kind benefits</li> <li>• There is annual progress on the implementation of living wages</li> </ul>	<p>housing, electricity, water, sports and recreation, and healthcare. Below is the breakdown of the prevailing wage calculation:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Estate</th> <th style="text-align: right;">In-kind benefits (RM)</th> <th style="text-align: right;">Average take-home pay (RM)</th> <th style="text-align: right;">Prevailing wage (RM)</th> </tr> </thead> <tbody> <tr> <td>Bukit Layang</td> <td style="text-align: right;">771.78</td> <td style="text-align: right;">1,906.48</td> <td style="text-align: right;">2,678.27</td> </tr> </tbody> </table>	Estate	In-kind benefits (RM)	Average take-home pay (RM)	Prevailing wage (RM)	Bukit Layang	771.78	1,906.48	2,678.27
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Bukit Layang	771.78	1,906.48	2,678.27						



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	<ul style="list-style-type: none"> <li>Where a minimum wage, based on equivalent of baskets of goods, is stipulated in Collective Bargaining Agreements (CBAs), this should be used as the foundation for the gradual implementation of the living wage payment</li> <li>The UoC may choose to implement the living wage payment in a specific section as a pilot project; the pilot will then be evaluated and adapted before eventual scale up of the living wage implementation.</li> </ul> <p>- Minor compliance -</p>		
6.2.7	<p>Permanent, full-time employment including contractors' workers and contracted workers is used for all core work performed by the unit of certification. Casual, temporary and day labour is limited to jobs that are temporary or seasonal</p> <p>- Minor compliance -</p>	<p>Based on documents sighted and interviews conducted with workers and management, Bukit Layang Estate only employs full-time employees. All employees are employed on either permanent or contractual full-time basis. There is no casual, temporary or day labour employed.</p>	Complied
<p><b>Criterion 6.3:</b> The unit of Certification respects the rights of all personnel to form and join trade unions of their choice and to bargain collectively. Where the right to freedom of association and collective bargaining are restricted under law, the employer facilitates parallel means of independent and free association and bargaining for all such personnel.</p>			
6.3.1	<p><b>(C)</b> A published statement recognising freedom of association and right to collective bargaining in national languages (English and/or Bahasa Malaysia) is available and is explained to all workers, in language that they understand, and is demonstrably implemented.</p> <p>- Critical (Major) compliance -</p>	<p>Kulim (Malaysia) Berhad's Core Labour Standards (available in both Bahasa Malaysia and English) dated 01/10/2021 signed by the Managing Director states that Kulim recognises and respects the rights of employees to form and/or join trade unions of their choice which are given due recognition by KULIM. Briefings on freedom of association were given to the workers on 07/08/2022. This is demonstrably implemented as seen from the minutes of the meeting between management and union committee on 14/05/2022.</p>	Complied
6.3.2	<p>Minutes of meetings between the unit of certification with trade unions or workers representatives, who are freely elected, are documented in national languages (English and/or Bahasa Malaysia) and made available upon request.</p> <p>- Minor compliance -</p>	<p>NUPW representatives at Bukit Layang Estate were freely elected by the workers. Minutes of meetings between the NUPW representatives and management dated 14/05/2022 were also sampled during the audit. This meeting was attended by Union representatives Bukit Layang Estate, NUP representative, management team and workers. These minutes were documented</p>	Complied

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		and prepared in Bahasa Malaysia. Among the matters discussed included benefits of joining the union, grievance procedure, and minimum wages.	
6.3.3	Management does not interfere with the formation or operation of registered unions/ labour organisations or associations, or other freely elected representatives for all workers including migrant and contract workers. - Minor compliance -	Based on review of minutes of meeting between NUPW representatives, evidence was available that management does not interfere with the formation of operation of the NUPW. Workers' representatives were chosen from among the workers as confirmed by the workers during interview.	Complied
<b>Criterion 6.4: Children are not employed or exploited.</b>			
6.4.1	A formal policy for the protection of children, including prohibition of child labour and remediation is in place, and included into service contracts and supplier agreements. - Minor compliance -	Kulim (Malaysia) Berhad's Core Labour Standards (available in both Bahasa Malaysia and English) dated 01/10/2021 signed by the Managing Director states that Kulim will not engage in or support the use of Child Labour and will provide adequate support to enable children of its employees to attend and remain in school until no longer a child. The minimum age of workers to recruit is 18 years old as evidenced from the employee records.  This requirement is also included in all agreements with its contractors. Sighted were the contracts signed with Soko SK Enterprise dated 26/05/2022, and Sg Rezki Sdn Bhd dated 28/08/2022.	Complied
6.4.2	<b>(C)</b> There is evidence that minimum age requirements are met. Personnel files show that all workers are above the national minimum age or above company policy minimum age, whichever is higher. There is a documented age screening verification procedure. - Critical (Major) compliance -	Documentary evidence is available that minimum age requirements are met. This is based on workers' check roll list and copies of their passport/NRIC details. Based on workers' NRIC and passports, all workers were at least 18 years old when employed. Observations made in the field also confirmed that the minimum age requirements were met.	Complied
6.4.3	<b>(C)</b> Young persons may be employed only for non- hazardous work, with protective restrictions in place for that work.	Based on the workers list of Bukit Layang Estate, interviews conducted and observations made, there is no evidence that young	Complied

	- Critical (Major) compliance -	persons are being employed either for non-hazardous work or otherwise.	
6.4.4	The unit of certification demonstrates communication about its 'no child labour' policy and the negative effects of child labour, and promotes child protection to supervisors and other key staff, smallholders, FFB suppliers and communities where workers live.  - Minor compliance -	Kulim (Malaysia) Berhad has established Core Labour Standard Policy dated 01/10/2021 where they are not engaged in or support the use of Child Labour and will provide adequate support to enable children of its employees to attend and remain in school until no longer a child. This Policy is displayed on main notice boards.  This Policy was also communicated during stakeholder meeting held on 22/09/2022. Further, agreements sighted with contractors also contains a provision which states that the contractor shall comply with applicable labour and employment laws regarding and prohibit any form of child labour, forced or trafficked labour. Interviews held with contractors and suppliers also confirmed their understanding of this obligation. Briefings were also given to workers on the No Child Labour Policy during morning muster on 05/09/2022.	Complied
<b>Criterion 6.5:</b> There is no harassment or abuse in the workplace, and reproductive rights are protected.			
6.5.1	<b>(C)</b> A policy to prevent sexual and all other forms of harassment and violence is implemented and communicated to all levels of the workforce.  - Critical (Major) compliance -	A Policy to prevent sexual and other forms of harassment are available in Sexual Harassment Policy dated 7/12/2021 signed by Executive Director. The Policy commits to maintaining a safe and healthy work environment where all employees, irrespective of status, position or gender are treated with dignity and free from all forms of harassment, humiliation and intimidation of sexual nature. This Policy has been communicated to all workers during muster briefing on 21/07/2022.  Interviews with workers (both men & women) confirmed their understanding of this Policy.	Complied
6.5.2	<b>(C)</b> A policy to protect the reproductive rights of all, especially of women, is implemented and communicated to all levels of the workforce.	Kulim (Malaysia) Berhad has established Core Labour Standard Policy dated 01/10/2021 signed by its Executive Director. The Policy	Complied

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	- Critical (Major) compliance -	provides protection of reproductive rights of all workers. The Labour Standard specifies that the Company recognizes the rights of employees to reproduction and reproductive health, including the right to make decision on reproduction. Interview with female workers confirmed that this Policy is being implemented and was communicated to workers during muster on 21/07/2022.	
6.5.3	Management has assessed the needs of new mothers, in consultation with the new mothers, and actions are taken to address the needs that have been identified. - Minor compliance -	A census form to assess the needs of new mothers is available. This form enables the assessment to be done of new mothers' needs for creche/childcare, antenatal, vaccination, maternity and paternity, postpartum care, prenatal check-up, breastfeeding facilities, awareness and counselling. However, there are no new mothers at Bukit Layang Estate in 2022 up until the date of the audit.	Complied
6.5.4	A grievance mechanism, which respects anonymity and protects complainants where requested, is established, implemented and communicated to all levels of the workforce. - Minor compliance -	The Company's grievance mechanism is available and documented in Grievance Mechanism Doc. No. SQD/SMS/4.1 Issue No. 1 dated 1 Aug 2020. The scope covers all those who deal with Kulim (Malaysia) Berhad and may have complaints or grievances. The aim of this mechanism is to have a documented system for dealing with complaints and grievances that is agreeable and accepted by all stakeholders. Clause 5.8 states that anonymity of complainants will be respected and protected if requested. This mechanism was briefed during muster briefings held on 7/12/2021 and 04/07/2021.	Complied
<b>Criterion 6.6:</b> No forms of forced or trafficked labour are used.			
6.6.1	<b>(C)</b> All workers have entered into employment voluntarily and the following are prohibited: <ul style="list-style-type: none"> <li>Retention of identity documents or passports (except for administration purposes including legalisation and renewal processes)</li> </ul>	Bukit Layang Estate was able to demonstrate that all workers have entered into employment voluntarily. This was further confirmed from interviews conducted with the workers themselves. <b>Passports:</b>	Complied

<ul style="list-style-type: none"> <li>• Charging the workers for recruitment fees.</li> <li>• Contract substitution</li> <li>• Involuntary overtime</li> <li>• Lack of freedom of workers to resign</li> <li>• Penalty for termination of employment</li> <li>• Debt bondage</li> <li>• Withholding of wages</li> </ul> <p>- Critical (Major) compliance -</p>	<p>All foreign workers now keep their passports, and are only given to estate/mill management for purposes of passport/work permit renewals. Memo dated 04/04/2022 from Head of Operations to all estate and mill managers had instructed that all passports are to be returned to the workers immediately. This was duly confirmed by the workers during interview.</p> <p><b>Recruitment fees:</b>  Reviewed was contract dated 27/05/2022 between Kulim (Malaysia) Berhad and PT Hamparan Karya Insani for manpower supply from Indonesia. The agreement states among others, that cost of transportation to the respective estates/mill will be borne by Kulim. No recruitment fees are imposed on any of the foreign workers. This was further confirmed in interviews held with newly-arrived workers from Indonesia.</p> <p><b>Contract substitution:</b>  Employment contracts with workers, recruitment agent contracts with PT Hamparan Karya Insani, and interviews held with the workers from Indonesia confirmed that no contract substitution has occurred. They were all aware of the types of work they would be doing in Malaysia before they left their home countries.</p> <p><b>Involuntary overtime:</b>  Based on documents signed by workers on overtime, and interviews conducted, there is no evidence of involuntary overtime at Bukit Layang Estate. Workers were given the option to either accept or reject overtime work. Sighted during the audit were voluntary overtime forms for January 2023 by the following workers: E51000001, E510000229 and E5100000232.</p> <p><b>Lack of freedom of workers to resign &amp; penalty for termination of employment:</b></p>	
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6.6.2	<p><b>(C)</b> Where temporary or migrant workers are employed, a specific labour policy and/or procedures are established and implemented.</p> <p>- Critical (Major) compliance -</p>	<p>A special labour policy and procedures have been established under the Kulim (Malaysia) Berhad Core Labour Standard signed by Executive Director dated 1/10/2021. This Policy:</p> <ul style="list-style-type: none"> <li>a. prohibits the employment of children and young persons, forced and bonded labour</li> <li>b. provides for signing of written employment contracts in a language they understand with clear remuneration and description of duties</li> <li>c. workers' entitlement to housing and basic amenities which are at par with statutory requirements</li> <li>d. free of discrimination, coercion or violence</li> <li>e. rights of employees to join trade unions</li> <li>f. accessibility to grievance procedure</li> <li>g. entitled to one day off per week.</li> </ul> <p>A review of the pay slips, employment contracts, punch cards and interviews conducted with sampled workers, Bukit Layang Estate was able to demonstrate the implementation of this Policy.</p>	Complied
<p><b>Criterion 6.7:</b> The unit of certification ensures that the working environment under its control is safe and without undue risk to health.</p>			
6.7.1	<p><b>(C)</b> The responsible person(s) for H&amp;S is identified. There are records of regular meetings between the responsible person(s) and workers.</p>	<p>The Estate Manager (Abu Bakar Bin Mohamed) has been appointed as person responsible for safety and health in the estate as per appointment letter no SQD/ADMIN.020/21 dated 15/09/2021</p>	Complied

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	<p>Concerns of all parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded.</p> <p>- Critical (Major) compliance -</p>	<p>signed by the Chairman, ESG Committee (Occupational Safety and Health). The appointment letter for other committee also available dated 1/4/2022.</p> <p>The management has established Safety Committee Member consist of Secretary, representatives from Employer and representatives from Employee as per appointment letter by the Estate Manager. The OSH committee discussed regarding the safety and health of the workers on quarterly basis during the OSH committee meeting. In the meeting discussed on the matters arising from the previous meetings, committee members reports, accident and incident report and workplace inspection. Reviewed the minutes meeting records FY 2022 dated 03/03/2022, 02/06/2022, 08/09/2022 and 13/12/2022.</p>									
6.7.2	<p>Accident and emergency procedures are in place and instructions are clearly understood by all workers. Accident procedures are available in national languages (English and/or Bahasa Malaysia) and explained in the language understandable to the workforce. Assigned operatives trained in first aid are present in both field and other operations, and first aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.</p> <p>- Minor compliance -</p>	<p>Kulim has established accident and emergency procedure consist of accident, fire incident and flood incident dated 1/3/2021. The procedure was brief to all workers and displayed at the notice board. Noted during interview, the understanding of the workers on the procedure were satisfactory.</p> <p>First aid training has been conducted by the estate hospital assistant dated 9/6/2022. This training attended by all first aider with total 5 person.</p> <p>First aid checklist was available with total 16 item and latest first aid inspection was on 5/1/2023 and previously 8/12/2022. The first aid box was available at site during site verification and interview.</p>	Complied								
6.7.3	<p><b>(C)</b> Workers use appropriate personal protective equipment (PPE), which is provided free of charge to all workers at the place of work to cover all potentially hazardous operations, such as pesticide application, machine operations, land preparation, and harvesting. Sanitation facilities for</p>	<p>All workers were provided with appropriate PPE as per "Panduan Kerja Selamat". Refer document no. KULIM/PKS/OSH-1, issue no. 0, revision no. 1 dated 01/03/2021. The record of PPE issuance was available and verified as per below:-</p> <table border="1" data-bbox="1137 1353 1933 1378"> <thead> <tr> <th>Type of work</th> <th>Name</th> <th>Type of PPE</th> <th>Issuance date</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Type of work	Name	Type of PPE	Issuance date					Complied
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	<p>those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.</p> <p>- Critical (Major) compliance -</p>	<p>Sprayer</p>	<p>Rusdin</p>	<table border="1"> <tr><td>Apron</td><td>29/06/2022</td></tr> <tr><td>Catridge</td><td>10/03/2022</td></tr> <tr><td>Nitrile glove</td><td>12/01/2022</td></tr> <tr><td>Mask N95</td><td>29/06/2022</td></tr> <tr><td>Rubber Boot</td><td>10/03/2022</td></tr> </table>	Apron	29/06/2022	Catridge	10/03/2022	Nitrile glove	12/01/2022	Mask N95	29/06/2022	Rubber Boot	10/03/2022									
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<p>6.7.4</p>	<p>All workers are provided with medical care and covered by accident insurance. Costs incurred from work- related incidents leading to injury or sickness are covered in accordance with Malaysian law.</p> <p>- Minor compliance -</p>	<p>Ramp attendant</p>	<p>Husani</p>	<table border="1"> <tr><td>Cotton glove</td><td>03/01/2022</td></tr> <tr><td>Safety rubber boot</td><td>03/01/2022</td></tr> </table>	Cotton glove	03/01/2022	Safety rubber boot	03/01/2022		<p>Complied</p>													
Cotton glove	03/01/2022																						
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<p>6.7.5</p>	<p>Occupational injuries are recorded using Lost Time Accident (LTA) metrics.</p> <p>- Minor compliance -</p>	<p>Harvester</p>	<p>Mulyadi</p>	<table border="1"> <tr><td>Cotton glove</td><td>03/01/2022</td></tr> <tr><td>Safety goggle</td><td>03/01/2022</td></tr> <tr><td>Safety helmet</td><td>03/01/2022</td></tr> </table>	Cotton glove	03/01/2022	Safety goggle	03/01/2022	Safety helmet	03/01/2022	<p>Medical care is provided to all the employees. Reviewed on workers profile records found that all workers are covered by the accident insurances.</p> <p>Local and foreign workers covered by SOCSO or Perkeso (Pertubuhan Keselamatan Sosial). Reviewed the form 8A, "Jadual Caruman" for November and December 2022 for contribution of all employees.</p> <table border="1"> <thead> <tr> <th>Operating Units</th> <th>Month</th> <th>Total Workers</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td rowspan="2">Bukit Layang Estate</td> <td>Nov 2022</td> <td>37</td> <td>RM 1845.00</td> </tr> <tr> <td>Dec 2022</td> <td>34</td> <td>RM 2096.80</td> </tr> </tbody> </table>	Operating Units	Month	Total Workers	Amount	Bukit Layang Estate	Nov 2022	37	RM 1845.00	Dec 2022	34	RM 2096.80	<p>Complied</p>
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Operating Units	Month	Total Workers	Amount																				
Bukit Layang Estate	Nov 2022	37	RM 1845.00																				
	Dec 2022	34	RM 2096.80																				



		<p>Sighted the samples of accident statistic FY 2022 as reported to DOSH as follows:</p> <table border="1"> <tr> <td>Accident Cases</td> <td>LTA</td> </tr> <tr> <td>1 cases (JKKP 7)</td> <td>33.33</td> </tr> </table>	Accident Cases	LTA	1 cases (JKKP 7)	33.33	
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1 cases (JKKP 7)	33.33						
<b>Principle 7: Protect, conserve and enhance ecosystems and the environment</b>							
<b>Criterion 7.1:</b> Pests, diseases, weeds and invasive introduced species are effectively managed using appropriate Integrated Pest Management (IPM) techniques.							
7.1.1	<p><b>(C)</b> IPM plans are implemented and monitored to ensure effective pest control.            - Critical (Major) compliance -</p>	<p>Kulim Bukit Layang Estate has established Integrated Pest Management Plan 2023 date reviewed 01/01/2023.</p> <ul style="list-style-type: none"> <li>• Rat damage census</li> <li>• Rat baiting program</li> <li>• Barn owl census</li> <li>• Maintenance of barn owl box</li> <li>• Beneficial plant planting program (Turnera Subulata, Cassia Cobanensis)</li> <li>• Maintenance beneficial plant</li> <li>• Bagworm Census</li> </ul> <p>Programme just implemented for 2023 and will be monitor on monthly basis (Jan-Dec) by recording on individual Forms.</p>	Complied				
7.1.2	<p>Species referenced in the Global Invasive Species Database and CABI.org are not to be used in managed areas, unless plans to prevent and monitor their spread are implemented.            - Minor compliance -</p>	<p>Based from assessment conducted by Kulim Bukit Layang Estate on list of species invasiveness used for biological control, found no invasive species listed in the CABI.org introduced in the estate.</p>	Complied				

7.1.3	<p>There is no use of fire for pest control unless in exceptional circumstances such as plantation sanitation, i.e. where no other effective methods exist, and with prior approval of government authorities.</p> <p>- Minor compliance -</p>	<p>From interview and site visit in the field of Kulim Bukit Layang Estate, found no evidence or records of fire usage for pest control.</p>	Complied						
<b>Criterion 7.2:</b> Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.									
7.2.1	<p><b>(C)</b> Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the target pest, weed or disease are prioritised.</p> <p>- Critical (Major) compliance -</p>	<p>Kulim (Malaysia) Berhad has made a justification of pesticides usage. This stated in Agricultural Manual where documented under section H: Justification of Chemical Use. In the section under table H01-2 – H01-6 stated the weed situation, active ingredient chemical brand, product rate/ha and pump dosage.</p> <p>Agrochemicals Management SOP (SQD/SMS/6.1 dated 01/08/2020 Issue 01 Rev.01 under Para 5.1 stated Justification of Chemicals Used which mentioned-The use of chemicals is to be justified on all occasions by evidence of investigating used by General Manager (in Conjunction with Purchase Department) as to whether chemicals are required. The decision will be documented giving reasons for use, AASD responsible to select and authorise chemicals used. Used of pesticides can be minimised in accordance to IPM Plans. Np Prophylactic use of pesticides, unless in exceptional circumstances as identified in national best practices.</p>	Complied						
7.2.2	<p><b>(C)</b> Records of pesticides use (including active ingredients used and their LD50, area treated, amount of active ingredients applied per ha and number of applications) are provided.</p> <p>- Critical (Major) compliance -</p>	<p>The record of pesticide use (including active ingredients used and their LD 50, area treated, amount of a.i. applied per ha and number of applications) has been maintained from January-December 2022 for 371.10 Ha. Reviewed the sampled records of Monitoring Type of pesticides usage per hectare and per ton FFB Production as follows:</p> <table border="1" data-bbox="1137 1257 1921 1348"> <thead> <tr> <th>Chemicals Name</th> <th>Active Ingredient</th> <th>Used (lit)</th> </tr> </thead> <tbody> <tr> <td>Ally</td> <td>Metsuforon methyl 20%</td> <td>17</td> </tr> </tbody> </table>	Chemicals Name	Active Ingredient	Used (lit)	Ally	Metsuforon methyl 20%	17	Complied
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		<table border="1"> <tr> <td>Ally/Gmet/KENLY</td> <td>Flocoumafen 0.005%</td> <td>65.5</td> </tr> <tr> <td>Glyphosate</td> <td>Glyphosate 41%</td> <td>168</td> </tr> <tr> <td>Storm</td> <td>Flocoumafen 0.005%</td> <td>0.0004</td> </tr> </table>	Ally/Gmet/KENLY	Flocoumafen 0.005%	65.5	Glyphosate	Glyphosate 41%	168	Storm	Flocoumafen 0.005%	0.0004	
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Storm	Flocoumafen 0.005%	0.0004										
7.2.3	<p><b>(C)</b> Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.            - Critical (Major) compliance -</p>	<p>Kulim Bukit Layang Estate has established Pesticides Reduction Plan. The plan focusing on biological control and chemical use. Among the plan as verified in IPM Plan 2023.</p>	Complied									
7.2.4	<p>There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best practice guidelines.            - Minor compliance -</p>	<p>Kulim Bukit Layang Estate has no evidence of prophylactic use of pesticides as sampled in Record of Pesticides used and site visit.</p>	Complied									
7.2.5	<p>Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat, are not used, unless in exceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks.            The due diligence refers to:            a) Judgment of the threat and verify why this is a major threat            b) Why there is no other alternative which can be used            c) Which process was applied to verify why there is no other less hazardous alternative            d) What is the process to limit the negative impacts of the application            e) Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.            - Minor compliance -</p>	<p>Kulim Bukit Layang Estate has ceased the usage and order of Paraquat since 01/03/2015 as per official letter dated 26/02/2015 signed by the Vice President – Estate Operation. From Active ingredient used record 2022 found only pesticides class III and IV used and kept in Chemicals Store.</p>	Complied									

7.2.6	<p><b>(C)</b> Pesticides are only handled, used or applied by persons who have completed the necessary training and are always applied in accordance with the product label. All precautions attached to the products are properly observed, applied, and understood by workers (see Criteria 3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they carry out.</p> <p>- Critical (Major) compliance -</p>	<p>Records showed that pesticides were handled, used and applied by trained persons and as per the SDS of the product.</p> <p>a) The staff and workers such as the storekeepers, sprayers, fertilizer and rat bait workers were trained and they had understood the hazards involved and how the chemicals should be handled in a safe manner.</p> <p>b) The trade and generic names of the chemicals were made known to the workers through the SDS training. SDS was also displayed at all storage areas as observed during the audit.</p> <p>c) The training included the safety aspects and usage of PPE when handling with pesticides. Records of training are shown in 3.7.2 and verified.</p> <p>d) All workers involved in pesticide application were provided with appropriate PPE per the recommendation by the CHRA Assessor and replaced when worn-out. PPE issuance &amp; replacement records were verified by the auditors.</p> <p>e) From interviews conducted with workers and staff in the field and store clerks it was established that they had been trained and were aware of safe handling procedure.</p> <p>f) Job Knowledge in respect of activity for each pesticides handler are periodically refreshed and updated.</p>	Complied
7.2.7	<p><b>(C)</b> Storage of all pesticides is in accordance with recognised best practices.</p> <p>- Critical (Major) compliance -</p>	<p>As per verification on site the storage of pesticides were in accordance with the Occupational Safety and Health Act 1994 (Act 514) and its Regulations and Orders and Pesticides Act 1974 (Act 149) and its Regulations. All information regarding the chemicals affixed as product label and the accompanying Safety Data Sheet (see OSH CLASS 2013 Regulations) with details of its usage, hazards, trade and generic names were found available in Bahasa Malaysia language. Workers understood and were carefully</p>	Complied

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		explained to them by Assistant Manager and Field Conductor.	
7.2.8	All pesticide containers are triple rinsed and punctured before being disposed of and/or handled responsibly if used for other purposes. - Minor compliance -	The estates visited showed adherence to the established procedure SPO/W1/06–Scheduled Wastes (Hazardous Waste) Management dated 01/10/2020.  All used pesticides containers were triple rinse and were reused as premix chemical containers or punctured and disposed as recycle waste to approved contractors. The estate maintain the inventory records of triple rinsed chemical containers. Reviewed the records FY 2022. The latest disposal was conducted on 14/09/2022 by G-Planter Sdn. Bhd with total disposal 12 kenly Container, 13 Glyphosate container and 26 G Met container.	Complied
7.2.9	<b>(C)</b> Aerial spraying of pesticides is prohibited, unless in exceptional circumstances where no other viable alternatives are available. This requires prior government authority approval. All relevant information is provided to affected local communities at least 48 hours prior to application of aerial spraying. - Critical (Major) compliance -	Aerial application of agrochemicals is not practiced in Bukit Layang Estates. This is confirmed through observation during the field visit, estate complex and interview with the employees. Such method is no longer in existence in the estates practices.	Not Applicable
7.2.10	<b>(C)</b> Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated. - Critical (Major) compliance -	The estate conducted medical surveillance on annually basis as per recommendation in the CHRA report. Latest medical surveillance was conducted on 15/07/2022 at Dr Rosman Surie (HQ/15/DOC/00/437) from Kulim Safety Training & Services Sdn Bhd. The estate conducted the medical screening for chemical handlers on monthly basis during VMO visit. Reviewed the medical screening records for the month of October, November and December 2022 and January 2023. Latest VMO was on 10/01/2023 by Dr Nawawi Bin Tambi.	Complied

7.2.11	<p><b>(C)</b> No work with pesticides is undertaken by persons under the age of 18, pregnant or breastfeeding women or other people that have medical restrictions and they are offered alternative equivalent work.</p> <p>- Critical (Major) compliance -</p>	<p>Addressed in Kulim (Malaysia) Berhad, the SOP for Agrochemical Management under Sustainable Management System; Doc Number: SQD/SMS/6.1; Doc Date: 01/08/2020 (Issue 01) states under 5.4.8 "No work with pesticides is undertaken by persons under the age of 18, pregnant or breastfeeding women or other people that have medical restrictions and they are offered alternative equivalent work."</p>	Complied
<p><b>Criterion 7.3:</b> Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner.</p>			
7.3.1	<p>A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented.</p> <p>- Minor compliance -</p>	<p>Kulim Bukit Layang Estate has identified and documented all type of wastes and their sources. The Waste and Pollution Management Plan date Reviewed 01/08/2022 available as sampled. The plan has identified waste for reduce, recycling, reusing and methods of waste disposal.</p>	Complied
7.3.2	<p>Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.</p> <p>- Minor compliance -</p>	<p>In Bukit Layang estates, procedure– Scheduled Wastes (Hazardous Waste) Management SOP (SNPOM/W1/17) has been established and documented. A scheduled wastes were disposed properly as evidence from Consignment Note disposed by Kualiti Alam as below:</p> <ul style="list-style-type: none"> <li>• 2022082609SVBLGZ dated submitted 26/08/2022 for SW109 (Mercury compound/Fluorescent tube), 0.0010 MT.</li> <li>• 2022082609R7FPTO dated submitted 26/08/2022 for SW409 (Used containers, bags, contaminated waste), 0.0110 MT</li> <li>• 2022082609MK4SOL dated submitted 26/08/2022 for SW410 (Contaminated Rag, Plastics, filters), 0.0100 MT</li> </ul> <p>2022082609IN8DHC dated submitted 26/08/2022 for SW305 (Spent Lubricating Oil), 0.1600 MT</p>	Complied
7.3.3	<p>The unit of certification does not use open fire for waste disposal.</p> <p>- Minor compliance -</p>	<p>As commitment stated in the Sustainability Policy, Kulim Plantation Sdn Bhd practices "Zero open burning" in all estates. The Kulim</p>	Complied

		Bukit Layang Estate adhered to the policy of “Zero open burning” for any replanting. From field visits and interviews with the workers there is no open burning being practiced in the estate. Signage of no open burning and no burning of waste at line-site observed during site visit.	
<b>Criterion 7.4:</b> Practices maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield.			
7.4.1	Good agriculture practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts. - Minor compliance -	The frequency for leaf sampling must be conduct for every year while for soil analysis, the frequency for soil sampling is conducted at 5 years intervals (Leaf and Soil Sampling Notes Procedure-Kulim (M) Bhd).	Complied
7.4.2	Periodic tissue and soil sampling is carried out by Companies to monitor and manage changes in soil fertility and plant health. - Minor compliance -	Kulim Bukit Layang Estate has conducted Soil Test as reported by Chemist (Mohd Kamaruddin Jaafar) from UTCL Laboratory dated 25/06/2028. The soil analysis provided the indication of soil health and monitors the changes in the organic, carbon and total nitrogen. Sampling done on: <ul style="list-style-type: none"> <li>• SI-0101 P 03/2</li> <li>• SI-0102 P 03/2</li> <li>• SI-0103 P 03/2</li> </ul> S-0104 P 03/2	Complied
7.4.3	A nutrient recycling strategy is in place, which includes the recycling of Empty Fruit Bunches (EFB), Palm Oil Mill Effluent (POME), palm residues and optimal use of inorganic fertilisers. - Minor compliance -	Kulim Bukit Layang Estates visited had a nutrient recycling strategy in place which included stacking pruned fronds in the respective fields to decompose, grass cutting harvesters paths and letting the cut mass to decompose in the field. No EFB or POME received from mill to be used in the estate at the moment.	Complied
7.4.4	Records of fertiliser inputs are maintained. - Minor compliance -	As per 2022 Fertilizer Recommendation from Agronomist (Hfiz Ikhran Osman) dated 12/09/2021. The latest one was dated 15/12/2022 for year 2023 Fertilizer Recommendation from Raudhah Nadjwa Mohammad Azri (Agronomist) of Agronomy & Services	Complied

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		<p>Department. Among sampled recommendation for Monthly Fertilizer Requirement by Field/Blocks below such as:</p> <table border="1"> <thead> <tr> <th>Field</th> <th>Block</th> <th>Ha</th> <th colspan="4">Month</th> </tr> </thead> <tbody> <tr> <td>P00</td> <td>01B</td> <td>44.54</td> <td>(Apr) AS 2.75 358</td> <td></td> <td></td> <td></td> </tr> <tr> <td>P00</td> <td>02B</td> <td>39.31</td> <td>(Apr) AS 2.75 445</td> <td></td> <td></td> <td></td> </tr> <tr> <td>P03</td> <td>01</td> <td>88.53</td> <td>(Jan) MOP 1.50 241</td> <td>(Feb) GML 2.00 321</td> <td>(Mac) MOP 1.50 340</td> <td>(Apr) AS'2.2 5 361</td> </tr> </tbody> </table>	Field	Block	Ha	Month				P00	01B	44.54	(Apr) AS 2.75 358				P00	02B	39.31	(Apr) AS 2.75 445				P03	01	88.53	(Jan) MOP 1.50 241	(Feb) GML 2.00 321	(Mac) MOP 1.50 340	(Apr) AS'2.2 5 361	
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**Criterion 7.5:** Practices minimise and control erosion and degradation of soils.

7.5.1	<p><b>(C)</b> Maps identifying marginal and fragile soils, including steep terrain, are available.          - Critical (Major) compliance -</p>	<p>Sighted a Soil Map for Kulim Bukit Layang Estate. The map was sourced from Semi Detailed Soil Map (DOA), 2012 dated 26/06/2019. The soil series were Harimau Series (14.8 %), Keranji Series (1.99 %), Rengam Series (52.02 %), Tai Tak Series (22.48 %) and Tebok Series (8.71 %). Based on the classification provided, all the soil series do not fall under the category as marginal or fragile series.</p>	Complied
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		Also available and established a Slope Map for Kulim Bukit Layang Estate. The map was sourced from Nextmap Type II Berhad dated 26/06/2019. Based on the slope map, it was noted that the estate had slopes within 0° to 20°.	
7.5.2	No replanting on steep slopes (above 25 degrees) unless approved by state governments. In case of replanting is permitted, no replanting in contiguous area of steep terrain (greater than 25 degrees) larger than 25 Ha within the Unit of Certification. - Minor compliance -	No replanting on steep slopes >25 degrees. A slope map was available for Kulim Bukit Layang Estate, identifying the slope degree within the estate. The slope map was sourced from Nextmap Type II Berhad dated 26/06/2019. Based on the slope map, it was noted that the estate had slopes within 0° to 20°. Therefore, this indicator is not applicable for this estate.	Complied
7.5.3	There is no new planting of oil palm on steep terrain. - Minor compliance -	This compliance is being addressed in the Sustainable Policy - "Slope and River Protection" signed by the ED dated May 2018 stating the following among others; "Slope of >25 degree to be excluded from any new plantation development and replanting program. For slope more than 25 degree, the existing crop and all vegetative shall be maintained accordingly".	Complied
<b>Criterion 7.6:</b> Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations.			
7.6.1	<b>(C)</b> To demonstrate the long-term suitability of land for palm oil cultivation, soil maps or soil surveys identifying marginal and fragile soils, including steep terrain, are taken into account in plans and operations. - Critical (Major) compliance -	Kulim Bukit Layang Estate has established a Soil Map and identified the types of soil available within the estate area. The soil map was sourced from Semi Detailed Soil Map (DOA), 2012 dated 26/06/2019. Slope map was also available which are both used to manage the drainage and road works in the estate. There are no soils classified as marginal or fragile soils in the estate. There are no terrains exceeding 20° in the estate.	Complied
7.6.2	Extensive planting on marginal and fragile soils, is avoided, or, if necessary, done in accordance with the soil management plan for best practices.	As mentioned, Kulim Bukit Layang Estate has established a soil map. The soil series were Harimau Series (14.8 %), Keranji Series (1.99 %), Rengam Series (52.02 %), Tai Tak Series (22.48 %) and	Complied

	- Minor compliance -	Tebok Series (8.71 %). Based on the classification provided, all the soil series do not fall under the category of marginal or fragile series	
7.6.3	Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure. - Minor compliance -	The soil surveys are made and available in a Soil Map sampled. Topographic contour map is also available which are both used to manage the drainage and road works in the estate.	Complied
<b>Criterion 7.7:</b> No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly.			
7.7.1	<b>(C)</b> There is no new planting on peat regardless of depth after 15 November 2018 in existing and new development areas. - Critical (Major) compliance -	There is no new planting in Bukit Layang Estate. There is no soil that are classified as Peat Soil within the estate.	Not Applicable
7.7.2	Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat. <b>PROCEDURAL NOTE:</b> Maps and other documentation of peat soils are provided, prepared and shared in line with RSPO Peatland Working Group (PLWG) audit guidance (see Procedural Note for 7.7.5 below). - Minor compliance -	There is no new planting in Bukit Layang Estate. There is no soil that are classified as Peat Soil within the estate.	Not Applicable
7.7.3	<b>(C)</b> Subsidence of peat is monitored, documented and minimised. - Critical (Major) compliance -	There is no new planting in Bukit Layang Estate. There is no soil that are classified as Peat Soil within the estate.	Not Applicable
7.7.4	<b>(C)</b> A documented water and ground cover management programme is in place. - Critical (Major) compliance -	There is no new planting in Bukit Layang Estate. There is no soil that are classified as Peat Soil within the estate.	Not Applicable
7.7.5	<b>(C)</b> For plantations planted on peat, drainability assessments are conducted following the RSPO Drainability Assessment Procedure, or other RSPO recognised methods, at least five years prior to replanting. The assessment result is used to set the timeframe for future replanting, as well as for phasing out of oil palm cultivation at least 40 years, or two cycles, whichever is greater, before reaching the natural gravity	There is no new planting in Bukit Layang Estate. There is no soil that are classified as Peat Soil within the estate.	Not Applicable

	<p>drainability limit for peat. When oil palm is phased out, it is replaced with crops suitable for a higher water table (paludiculture) or rehabilitated with natural vegetation.</p> <p>This is subject to transitional (5 years: 2019 to 2024) arrangement stated in the Drainability Assessment Procedure.</p> <p>Within 12 months initial implementation period, company could submit other alternate methodologies to be considered by RSPO for recognition.</p> <p>- Critical (Major) compliance -</p>		
7.7.6	<p><b>(C)</b> All existing plantings on peat are managed according to the 'RSPO Manual on Best Management Practices (BMPs) for existing oil palm cultivation on peat', version 2 (2019) and associated audit guidance.</p> <p>- Critical (Major) compliance -</p>	There is no new planting in Bukit Layang Estate. There is no soil that are classified as Peat Soil within the estate.	Not Applicable
7.7.7	<p><b>(C)</b> All areas of unplanted and set-aside peatlands in the managed area (regardless of depth) are protected as "peatland conservation areas"; new drainage, road building and power lines by the unit of certification on peat soils is prohibited; peatlands are managed in accordance with the 'RSPO BMPs for Management and Rehabilitation of Natural Vegetation Associated with Oil Palm Cultivation on Peat', version 2 (2019) and associated audit guidance.</p> <p>- Critical (Major) compliance -</p>	There is no new planting in Bukit Layang Estate. There is no soil that are classified as Peat Soil within the estate.	Not Applicable
<p><b>Criterion 7.8:</b> Practices maintain the quality and availability of surface and groundwater.</p>			
7.8.1	<p>A water management plan is in place and implemented to promote more efficient use and continued availability of water sources and to avoid negative impacts on other users in the catchment. The plan addresses the following:</p> <p>a) The unit of certification does not restrict access to clean water or contribute to pollution of water used by communities.</p> <p>b) Workers have adequate access to clean water.</p>	<p>Water Management Plan was established, documented and implemented as reviewed on 01/08/2022 for Kulim Bukit Layang Estate. Source of water from Reservoir, Pond, rain water and surrounding rivers. Established as guidance, SOP Document Water Management (SQD/SMS/6.4) Dated 01/08/2020, Issued 01, Rev 00.</p> <p>The Inlet and Outlet of the river/water catchment are monitored on a monthly basis. Water samples are obtained from the pre-</p>	Complied

	- Minor compliance -	determined water sampling points at the inlet and outlet areas. The samples are submitted to UTCL Laboratory. The results are then provided to the estate for monitoring. As interviewed, workers have access to clean water provided and satisfied with the water quality in the estate.	
7.8.2	<p><b>(C)</b> Water courses and wetlands are protected, including maintaining and restoring appropriate riparian and other buffer zones in line with 'RSPO Manual on BMPs for the management and rehabilitation of riparian reserves' (April 2017) or applicable National legislation or specific environmental permit. Smallholders may replant existing planted areas provided there is no evidence of environmental deterioration having occurred during the previous cycle.</p> <p>- Critical (Major) compliance -</p>	Kulim Bukit Layang Estate has received an email dated 07/10/2019 by Badan Kawal Selia Air Johor, required the buffer zone at the banks of Water Catchment Layang Damp to be maintained at 50 meters. Site visit to the area indicated that the buffer zone was well maintained with signboards prohibiting spraying and manuring erected in red colour.	Complied
7.8.3	<p>Mill effluent is treated to be in compliance with national regulations. Discharge quality of mill effluent, especially Biochemical Oxygen Demand (BOD), is regularly monitored.</p> <p>- Minor compliance -</p>	No mill in the scope of audit.	Not Applicable
7.8.4	<p>Mill water use per tonne of FFB is monitored and recorded.</p> <p>- Minor compliance -</p>	No mill in the scope of audit.	Not Applicable
<b>Criterion 7.9:</b> Efficiency of fossil fuel use and the use of renewable energy is optimised			
7.9.1	<p>A plan for efficiency of the use of fossil fuels and to optimise renewable energy is implemented, monitored and documented.</p> <p>- Minor compliance -</p>	<p>Diesel Consumption Record established and maintained and comparison made for Year 2019, 2020, 2021, 2022. Target set at 6.18 Liter/MT FFB monthly. Actual usage data monitored on monthly basis as verified and consistently documented. Actual consumption as below:</p> <p>2019: 5.50 Liter/MT FFB                  2020: 5.47 Liter/MT FFB</p>	Complied

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		<p>2021: 7.57 Liter/MT FFB                  2022: 7.33 Liter/MT FFB</p> <p>Estate has established Continual Improvement Plan to further reduce diesel consumption in year 2023 as mentioned in the related indicator.</p>	
<p><b>Criterion 7.10:</b> Plans to reduce pollution and emissions, including greenhouse gases (GHG), are developed, implemented and monitored and new developments are designed to minimise GHG emissions.</p>			
7.10.1	<p><b>(C)</b> GHG emissions are identified and assessed for the unit of certification. Plans to reduce or minimise them are implemented, monitored through the Palm GHG calculator and publicly reported.</p> <p>- Critical (Major) compliance -</p>	<p>Monitoring of the GHG quantity was done through RSPO PalmGHG Calculator Version 4.0 which is submitted to the RSPO Secretariat. Based on verification of various record, the data in the RSPO PalmGHG Calculator was correct.</p>	Complied
7.10.2	<p><b>(C)</b> Starting 2014, the carbon stock of the proposed development area and major potential sources of emissions that may result directly from the development are estimated and a plan to minimise them prepared and implemented (following the RSPO GHG Assessment Procedure for New Development).</p> <p>- Critical (Major) compliance -</p>	<p>As verified and checked with management of Kulim Bukit Layang Estate, no development within estate since 2014.</p>	Complied
7.10.3	<p><b>(C)</b> Other significant pollutants are identified and plans to reduce or minimise them implemented and monitored.</p> <p>- Critical (Major) compliance -</p>	<p>Waste &amp; Pollution Management Plan was established, documented and implemented date reviewed 01/08/2022. Among in the plan included:</p> <ul style="list-style-type: none"> <li>• Empty Pesticides Container/chemical containers: Proper disposal to licensed contractor.</li> <li>• Other types of SW (Used Battery, Spent Oil, Contaminated rags, gloves, Contaminated Soils, Worn PPE, Used Oil Filters and ect): Proper disposal to licensed contractor.</li> <li>• Domestic Waste (Plastics, bottles. Garden waste, Kitchen waste, broken metal/scrap iron and ect).</li> </ul>	Complied

		Empty Fertilizer bag: Recycling	
<b>Criterion 7.11:</b> Fire is not used for preparing land and is prevented in the managed area			
7.11.1	<b>(C)</b> Land for new planting or replanting is not prepared by burning. - Critical (Major) compliance -	Kulim Bukit Layang Estate has a policy of No Open Burning. Estate practiced zero burning in all their operations. In the fields visited during the audit in the estate, it was evident that all palms were felled, shredded, windrow-ed and left to decompose. There was no evidence that fire had been used to prepare land for replanting in the estate.	Complied
7.11.2	The unit of certification establishes fire prevention and control measures for the areas directly managed by the unit of certification. - Minor compliance -	The Standard Operating Procedure for fire prevention available as per 'Prosedur Pencegahan dan Kawalan Kebakaran' dated 01/08/2020 established and documented in Kulim Bukit Layang Estate.	Complied
7.11.3	The unit of certification engages with adjacent stakeholders on fire prevention and control measures. - Minor compliance -	Bukit Layang Estate has engaged smallholders on the fire prevention and control measures on during the Siang Complex Stakeholders Meeting on 22/09/2022 with Sedenak Mill Supply Base.	Complied
<b>Criterion 7.12:</b> Land clearing does not cause deforestation or damage any area required to protect or enhance High Conservation Values (HCVs) or High Carbon Stock (HCS) forest. HCVs and HCS forests in the managed area are identified and protected or enhanced.			
7.12.1	<b>(C)</b> Land clearing since November 2005 has not damaged primary forest or any area required to protect or enhance HCVs. Land clearing since 15 November 2018 has not damaged HCVs or HCS forests. A historic Land Use Change Analysis (LUCA) is conducted prior to any new land clearing, in accordance with the RSPO LUCA guidance document. - Critical (Major) compliance -	The audit findings have confirmed that there is no new planting (refer 7.3.1 to 7.4.2) affecting present HCV and primary forest. There were no land clearing activities made nor had damaged any forest to protect or enhance the HCV.	Complied
7.12.2	<b>(C)</b> HCVs, HCS forests and other conservation areas are identified as follows:	Found no new land clearing after 15 November 2018. The estate has conducted a Biodiversity Assessment internally by Mr.	Complied

	<p>a) For existing plantations with an HCV assessment conducted by an RSPO-approved assessor and no new land clearing after 15 November 2018, the current HCV assessment of those plantations remains valid.</p> <p>b) Any new land clearing (in existing plantations or new plantings) after 15 November 2018 is preceded by an HCV-HCS assessment, using the HCSA Toolkit and the HCV-HCSA Assessment Manual. This will include stakeholder consultation and take into account wider landscape-level considerations.</p> <p><b>PROCEDURAL NOTE:</b>  Requirement is further clarified under the Interpretation of Indicator 7.12.2 and Annex 5 (approved by BOG on 12 June 2019).  - Critical (Major) compliance -</p>	<p>Sarawanan A/L Nakar Salapan on 14/03/2019. The assessment has identified few issues of high conservation area with type of wildlife and flora. The biodiversity assessment report description of HCV area as per below:</p> <ul style="list-style-type: none"> <li>• Hutan Paya/ Belukar (HCV3,4)</li> <li>• Paya Bakau, Air Pasang Surut (HCV3,4)</li> <li>• Paya Bakau, Air Pasang Surut (HCV3,4)</li> <li>• Rizab Tadahan Air/ Hutan Paya (HCV3,4)</li> <li>• Kolam Tadahan Air ladang Bkt Layang (HCV4)</li> <li>• Kawasan Sempadan ladang Sepanjang Rizab Sungai Layang (HCV4)</li> <li>• Kawasan Makam India Muslim (P14/2) (HCV6)</li> </ul> <p>There was no evidence of such activities during the physical verification done along the area.</p>	
7.12.3	<i>Indicator is not applicable in Malaysia context</i>	Not Applicable	Not Applicable
7.12.4	<p><b>(C)</b> Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or enhanced. An integrated management plan to protect and/or enhance HCVs, HCS forests, peatland and other conservation areas is developed, implemented and adapted where necessary, and contains monitoring requirements. The integrated management plan is reviewed at least once every five years. The integrated management plan is developed in consultation with relevant stakeholders and includes the directly managed area and any relevant wider landscape level considerations (where these are identified).</p> <p>- Critical (Major) compliance -</p>	<p>In Kulim Bukit Layang Estate, there are no peat or forest that convert after 15 November 2018 however the action plan was available to protect their HCV in estate. HCV monitoring will be done twice per month and will record if any wildlife sighting under Animal Sighting record, the latest record was on December 2022.</p>	Complied
7.12.5	Where rights of local communities have been identified in HCV areas, HCS forest after 15 November 2018, peat land and other conservation areas,	There were no rights of local communities been identified in HCV areas, HCS forest after 15 November 2018, peat land and other	Complied

	<p>there is no reduction of these rights without evidence of a negotiated agreement, obtained through FPIC, encouraging their involvement in the maintenance and management of these conservation areas.</p> <p>- Minor compliance -</p>	<p>conservation areas. The HCV Assessment report indicated that there is no threatened or endangered (RTE) species, or HCVs, are present or are affected by plantation operations.</p>	
7.12.6	<p>All rare, threatened or endangered (RTE) species are protected, whether or not they are identified in an HCV assessment. A programme to regularly educate the workforce about the status of RTE species is in place. Appropriate disciplinary measures are taken and documented in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect, trade, possess or kill these species.</p> <p>- Minor compliance -</p>	<p>The management have identified the RTE that are common within the estate area as stated in the Biodiversity Assessment. In Bukit Layang Estate, there are some animal such as mammal, reptile, bird and plant such as Sus scrofa (Least concern), Macaca Facicularis (Least Concern), Varanus salvator (Least Concern), Naja naja (Least Concern) and etc.</p>	Complied
7.12.7	<p>The status of HCVs, HCS forests after 15 November 2018, other natural ecosystems, peatland conservation areas and RTE species is monitored. Outcomes of this monitoring are fed back into the management plan.</p> <p>- Minor compliance -</p>	<p>The audit findings have confirmed that there is no new HCVs, HCS forests peatland and other conservation areas been identified after 15 Nov 2018. Kulim Bukit Layang Estate has monitor all of these areas are made through the daily field supervision by the field staff and executives. Sighted Animal Sighting 2022 documents dated December 2022. Record of sighting as below:</p> <ul style="list-style-type: none"> <li>• 05/12/2022 at 09.01pm at Field P0001, sighted a snake (Cobra).</li> <li>• 09/12/2022 at 10.12pm at Field P1401, sighted a wildcats.</li> <li>• 15/12/2022 at 12.30am at Gate P0002, sighted a wild boar.</li> <li>• 25/12/2022 at 01.01am at Linesite, sighted a landak.</li> </ul> <p>October 2022. Record of sighting as below:</p> <ul style="list-style-type: none"> <li>• 29/10/2022 at 05.11am at Field P0301, sighted a python.</li> </ul> <p>August 2022. Record of sighting as below:</p> <p>07/08/2022 at 12.45am at Field P1401, sighted a python.</p>	Complied



7.12.8	<p><b>(C)</b> Where there has been land clearing without prior HCV assessment since November 2005, or without prior HCV-HCSA assessment since 15 November 2018, the Remediation and Compensation Procedure (RaCP) applies.</p> <p>- Critical (Major) compliance -</p>	<p>There is no new land clearing affecting areas of HCVs, HCS forests peatland and other conservation areas.</p>	<p>Complied</p>
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**RSPO P&C Public Summary Report**  
**Revision 14 (Aug 2022)**

Appendix B: GHG Reporting Executive Summary

The GHG emissions that were produced in 2022 for Kulim Bukit Layang Estate and was calculated using the PalmGHG Calculator version 3.0.1. The assessment team had verified the data input in the PalmGHG Calculator against operations records. PalmGHG Calculation Options selected 'Full version' and 'Exclude LUC Emission' calculation option is not applied. The records verified includes:

- i. Estates area planted data
- ii. Fuel consumed
- iii. Mill datas include CPO produced, PKO Produced and FFB Processed
- iv. Fertilizer consumed data for both estates and smallholders.

The summary of the Net GHG emitted in 2022 for Kulim Bukit Layang Estate are as following:

Emission per product	tCO <sub>2</sub> e/tProduct
CPO	0.00
PKO	0.00

Extraction	%
OER	0.00
KER	0.00

Production	t/yr
FFB Process	0.00
CPO Produced	0.00
PKO Produced	0.00

Land Use	Ha
OP Planted Area	371.10
OP Planted on peat	0.00
Conservation (forested)	0.00
Conservation (non-forested)	0.00
<b>Total</b>	<b>371.10</b>

**Summary of Field Emission and Sink**

	Own Crop*		Group		3 <sup>rd</sup> Party		Total	
	tCO <sub>2</sub> e	tCO <sub>2</sub> e / FFB	tCO <sub>2</sub> e	tCO <sub>2</sub> e / FFB	tCO <sub>2</sub> e	tCO <sub>2</sub> e / FFB	tCO <sub>2</sub> e	tCO <sub>2</sub> e / FFB
<b>Emission</b>								
Land Conversion	3665.22	0.60	0.00	0.00	0.00	0.00	3665.22	0.60
CO <sub>2</sub> Emission from fertilizer	307.13	0.05	0.00	0.00	0.00	0.00	307.13	0.05
NO <sub>2</sub> Emission	284.91	0.05	0.00	0.00	0.00	0.00	284.91	0.05
Fuel Consumption	143.29	0.02	0.00	0.00	0.00	0.00	143.29	0.02
Peat Oxidation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Sink</b>								
Crop Sequestration	-3474.14	-0.57	0.00	0.00	0.00	0.00	-3474.14	-0.57
Conservation Sequestration	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>926.41</b>	<b>0.15</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>926.41</b>	<b>0.15</b>

\*Note: Includes both estates and smallholders

**Summary of Mill Emission and Credit**

	tCO <sub>2</sub> e	tCO <sub>2</sub> e/tFFB
<b>Emission</b>		
POME	0.00	0.00
Fuel Consumption	0.00	0.00
Grid Electricity Utilization	0.00	0.00
<b>Credit</b>		
Export of Grid Electricity	0.00	0.00
Sales of PKS	0.00	0.00
Sales of EFB	0.00	0.00
<b>Total</b>	0.00	0.00

**Summary of Kernel Crusher Emission and Credit (if applicable)**

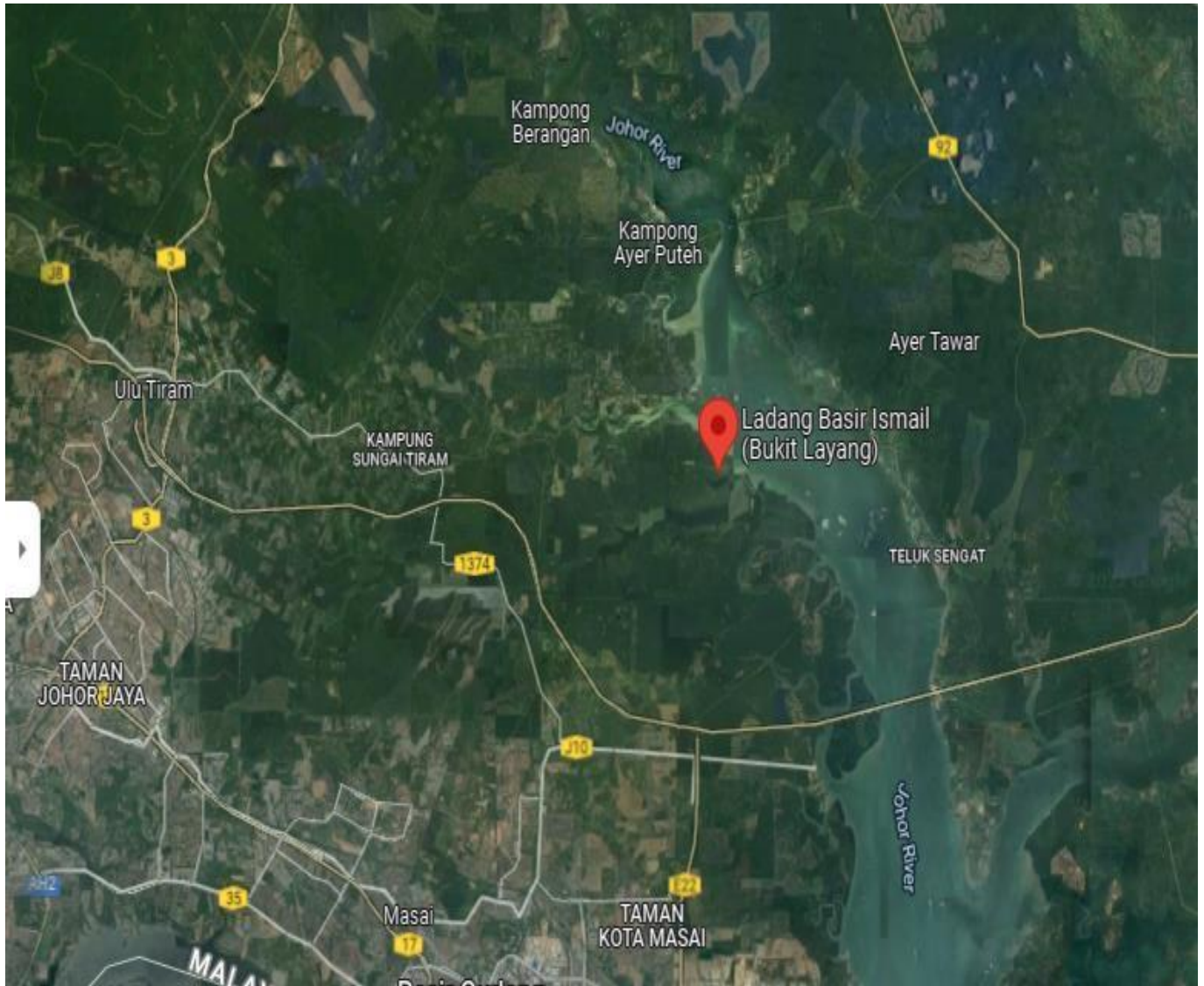
Emissions	tCO <sub>2</sub> e
PK from own mill	0.00
PK from other source	0.00
Fuel Consumptions	0.00
<b>Total Crusher emissions</b>	0.00

\*This mill has no kernel crusher operation.

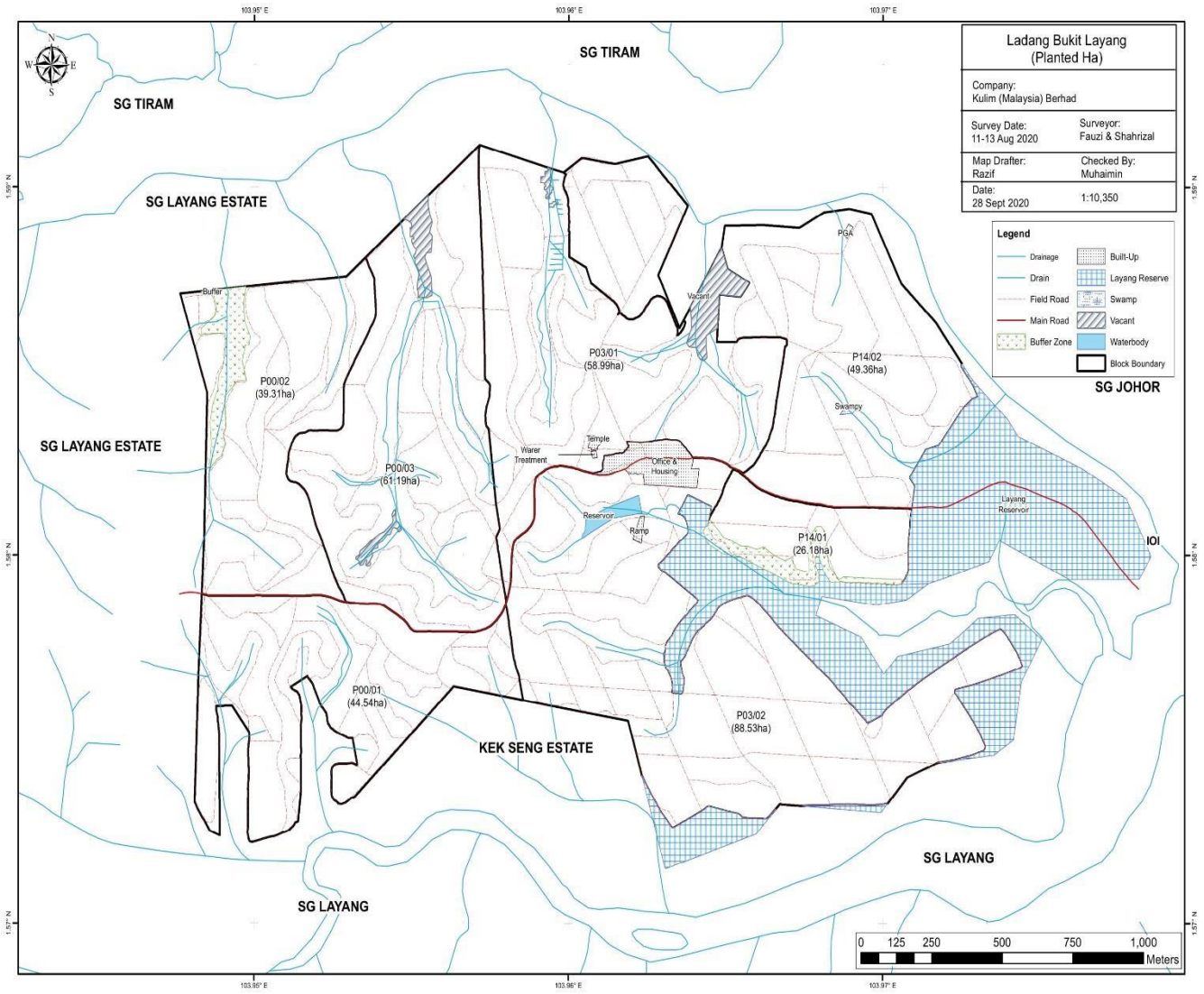
<b>Palm Oil Mill Effluent (POME) Treatment:</b>	
Divert to Compost (%)	0.00
Divert to anaerobic diversion (%)	0.00

<b>POME Diverted to Anaerobic Digestion:</b>	
Divert to anaerobic pond (%)	0.00
Divert to methane captured (flaring) (%)	0.00
Divert to methane captured (energy generation) (%)	0.00

**Appendix C: Location Map of Certification Unit and Supply bases**



**Appendix D: Estate Field Map**





## Appendix F: List of Abbreviations

a.i	Active Ingredient
BOD	Biochemical Oxygen Demand
CB	Certification Bodies
CHRA	Chemical Health Risk Assessment
COD	Chemical Oxygen Demand
CPO	Crude Palm Oil
CSPO	Certified Sustainable Palm Oil
CSPKO	Certified Sustainable Palm Kernel 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
IP	Identity Preserved
IS - CSPO	Independent Smallholder Certified Sustainable Palm Oil
IS – CSPKO	Independent Smallholder Certified Sustainable Palm Kernel Oil
IS – CSPKE	Independent Smallholder Certified Sustainable Palm Kernel Expeller
ISCC	International Sustainable Carbon Certification
ISS	Independent Smallholder Standard
LD50	Lethal Dose for 50 sample
MB	Mass Balance
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
RSPO	Roundtable on Sustainable Palm Oil
P&C	Principles & Criteria
RTE	Rare, Threatened or Endangered species
SCCS	Supply Chain Certification Standard
SEIA	Social & Environmental Impact Assessment
SIA	Social Impact Assessment
SOP	Standard Operating Procedure