

**RSPO PRINCIPLE AND CRITERIA
PUBLIC SUMMARY REPORT**

- Initial Assessment
- Annual Surveillance Assessment (4)
- Recertification Assessment (Choose an item.)
- Extension of Scope

Client Company Name / Parent Company: SIAT SA
Client Company / Parent Company Address: Romboutsstraat 6-8, 1932 Sint-Stevens-Woluwe, Belgium
Certification Unit: SNL Siat Nigeria Limited – SNL Palm Oil Mill
Location of Certification Unit: Ubima Estate, Km 6 Elele / Owerri Road, Port Harcourt, River State, Nigeria
Date of Final Report: 24/08/2023

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Section 1: Scope of the Assessment

1. Company Details			
Parent Company	SIAT SA		
RSPO Membership Number	1-0005-04-000-00	Membership Approval Date	02/08/2004
Address	Romboutsstraat 6-8, 1932 Sint-Stevens-Woluwe Belgium		
Palm Oil Mill / Group Manager / Estate (Certification Unit)	SNL Siat Nigeria Limited – SNL Palm Oil Mill		
Location / Address	Ubima Estate, Km 6 Elele / Owerri Road, Port Harcourt, River State, Nigeria		
Website	www.siatnigeria.com		
Management Representative	Florent Robert	E-mail	florent.robert@siat-group.com
Telephone	+233 7811 08484	Facsimile	-

2. Certification Information			
Certificate Number	RSPO 700703	Certificate Start Date	03/10/2019
Date of First Certification	03/10/2019	Certificate Expiry Date	02/10/2024
Scope of Certification	Production of Sustainable Crude Palm Oil (CPO) and Palm Kernel (PK)		
Visit Objectives	<ul style="list-style-type: none"> • Determination of the conformity of the client's management system, or parts of it, with audit criteria. • Evaluation of the ability of the management system to ensure the client organization meets applicable statutory, regulatory, and contractual requirements. 		
Assessment Cycle	<input type="checkbox"/> Pre-Assessment (Choose an item.) <input type="checkbox"/> Initial Assessment <input checked="" type="checkbox"/> Annual Surveillance Assessment (ASA 4) <input type="checkbox"/> Recertification Assessment (Choose an item.) <input type="checkbox"/> Scope Extension		
Applicable Standards / Normative Reference	RSPO Certification System for P&C and RSPO ISH 2020 <input type="checkbox"/> Choose an item. <input checked="" type="checkbox"/> Nigeria National Interpretation 2021 for RSPO P&C 2018 for the Production of Sustainable Palm Oil		
Supply Chain Module	<input type="checkbox"/> Identity Preserved; <input checked="" type="checkbox"/> Mass Balance	Mill Capacity	60 MT/HR
ISH certification Phase	<input type="checkbox"/> Eligibility <input type="checkbox"/> Milestone A <input type="checkbox"/> Milestone B <input checked="" type="checkbox"/> Not Applicable		
Is this a remote audit or on-site audit	<input checked="" type="checkbox"/> On-site audit (Option AI)	<input type="checkbox"/> On-site audit (Option AII)	<input type="checkbox"/> Remote audit (Option B)

3. Other Certifications			
Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
N/A	N/A	N/A	N/A

4. Location(s) of Mill & Supply Bases			
Name (Mill / Supply Base / Group Manager / Smallholders)	Location	GPS Coordinates	
		Latitude	Longitude
SNL Palm Oil Mill	Ubima Estate, Km 6 Elele / Owerri Road, Port Harcourt, River State, Nigeria	5° 09' 52.5" N	6° 55' 04.3" E
Ubima Estate	Ubima Estate, Elele Owerri Road Port Harcourt, Rivers State Nigeria	5° 09' 59.1" N	6° 54' 59.1" E
Elele Estate	Elele Estate, Elele Owerri Road Port Harcourt, Rivers State Nigeria	5° 07' 41.3" N	6° 44' 19.0" 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
Ubima Estate	9,172.00	35.90	641.14	9,849.04	93.13
Elele Estate	5,708.55	158.00	327.84	6,194.39	92.16
Total	14,880.55	193.90	968.98	16,043.43	92.75

Note: The figures given are based on the recent review of the estate maps by the GIS department. They have been able to review and came out with the current ha as indicated on the table. The figures previously reported were estimation based on number of palms when SNL acquired the plantation from the state government, which were less accurate.

6. Plantings & Cycle						
Estate / Smallholders	Age (Years) - ha				Mature	Immature
	0 - 3	4 - 14	15 - 25	>25		
Ubima Estate	2,751.90	1,978.00	-	4,442.10	6,420.10	2,751.90
Elele Estate	22.40	5,686.15	-	-	5,686.15	22.40
Total (ha)	2,774.30	7,664.15	-	4,442.10	12,106.25	2,774.30

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7. Summary of Certified Tonnage of FFB (Own Certified Scope)				
Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (Oct 2022 - Sep 2023)	Actual (Jun 2022 – May 2023)		Forecast (Oct 2023 - Sep 2024)
		Previous license period (Jun 2022 - Sep 2022)	Current license period (Oct 2022 - May 2023)	
Ubima Estate	35,114.00	6,672.58	12,123.94	20,000.00
Elele Estate	54,337.00	11,537.86	33,457.26	56,000.00
Total	89,451.00*	63,791.64		76,000.00

Note: includes volume extension of 26,000MT of FFBs.

8. Summary of Certified Tonnage of FFB (from other certified unit(s))				
Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (Oct 2022 - Sep 2023)	Actual (Jun 2022 – May 2023)		Forecast (Oct 2023 - Sep 2024)
		Previous license period (Jun 2022 - Sep 2022)	Current license period (Oct 2022 - May 2023)	
Sakponba Estate*		-	9,082.36	
Total		9,082.36		

Note: Supply base of Presco PLC with RSPO P&C Certification Number SCS-RSPOPC-000241.

9. Summary of Non-Certified Tonnage of FFB (outside supplier – excluded from certificate)				
Out growers / smallholders	Tonnage (MT) / year			
	Estimated last year (Oct 2022 - Sep 2023)	Actual (Jun 2022 – May 2023)		Forecast (Oct 2023 - Sep 2024)
		Previous license period (Jun 2022 - Sep 2022)	Current license period (Oct 2022 - May 2023)	
FFB Suppliers	-	3,417.68	12,435.78	-
Total		15,853.46		

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9A. Monthly Records of Certified and Uncertified FFB Received since the last audit (Jun 2022 - May 2023)				
No.	Month - Year	Volume of FFB from certified supply base (mt)	Volume of FFB from uncertified supply base (mt)	Total FFB/Month (mt)
1	Jun-22	6,127.54	1,140.22	7,267.76
2	Jul-22	4,696.22	548.90	5,245.12
3	Aug-22	3,464.66	859.22	4,323.88
4	Sep-22	3,922.02	869.34	4,791.36
5	Oct-22	2,873.56	279.94	3,153.50
6	Nov-22	2,271.58	381.74	2,653.32
7	Dec-22	1,167.10	789.92	1,957.02
8	Jan-23	7,051.30	1,978.84	9,030.14
9	Feb-23	9,211.56	2,618.36	11,829.92
10	Mar-23	14,046.18	3,014.36	17,060.54
11	Apr-23	7,917.06	2,003.64	9,920.70
12	May-23	10,125.22	1,368.98	11,494.20
TOTAL		72,874.00	15,853.46	88,727.46

10. Summary of Certified Tonnage (MT) (not applicable for ISS)			
Estimated last year (Oct 2022 - Sep 2023)	Actual (Jun 2022 – May 2023)		Forecast (Oct 2023 - Sep 2024)
	Previous license period (Jun 2022 - Sep 2022)	Current license period (Oct 2022 - May 2023)	
FFB	FFB		FFB
*89,451.00 mt	18,210.44 mt	54,663.56 mt	76,000.00 mt
	TOTAL	72,874.00 mt	
CPO (OER: 17.03%)	CPO (OER: 20.686%)		CPO (OER: 19.74%)
*15,233.51 mt	3,688.00 mt	11,386.85 mt	15,000.00 mt
	TOTAL	15,074.85 mt	
PK (KER: 4.50%)	PK (KER: 4.644%)		PK (KER: 4.99 %)
*4,025.30 mt	829.00 mt	2,556.89 mt	3,800.00 mt
	TOTAL	3,384.89 mt	
Note: * Crop diversion from other RSPO P&C certified sister company and improve in OER. * Include volume extension – FFB 26,000MT; CPO 4,427.8MT; PK 1,170MT			

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10A. Monthly Records of Certified CPO & PK since the last audit (Jun 2022 - May 2023)			
No.	Month - Year	Certified CPO (MT)	Certified PK (MT)
1	Jun-22	841.00	256.00
2	Jul-22	1,152.00	232.00
3	Aug-22	820.00	165.00
4	Sep-22	875.00	176.00
5	Oct-22	614.00	124.00
6	Nov-22	468.00	94.00
7	Dec-22	325.00	66.00
8	Jan-23	1,410.00	321.00
9	Feb-23	1,809.00	412.00
10	Mar-23	3,022.00	688.00
11	Apr-23	1,649.00	375.00
12	May-23	2,089.85	475.89
TOTAL		15,074.85	3,384.89

11. Summary of Actual Volume sold					
Current License period (Oct 2022 - May 2023)					
	RSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	Others		
CPO (MT)	-	-	-	12,719.48	12,719.48
PK (MT)	2,000.00	-	-	555.89	2,555.89
Credits	-	-	-	-	-
Previous License period (Jun 2022 - Sep 2022)					
CPO (MT)	-	-	-	2,305.37	2,305.37
PK (MT)	-	-	-	829.00	829.00
Credits	-	-	-	-	-

11A. Records of Certified CPO & PK Sold under PalmTrace since the last audit				
No.	Buyers Name	PalmTrace Trading License Number	Certified CPO Sold (MT)	Certified PK Sold (MT)
1	SNL Siat Nigeria Limited Crusher	RSPO_PO1000008491	-	2,000
TOTAL				2,000

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11B. Records of certified CPO & PK Sold under other schemes since the last audit				
No.	Buyers Name	Scheme Name	Certified CPO Sold (MT)	Certified PK Sold (MT)
	Nil			
TOTAL			N/A	N/A

11C. Records of CPO & PK Sold as conventional since the last audit			
No.	Buyers Name	CPO Sold (MT)	PK Sold (MT)
1	Non-disclosure	15,024.85	-
2	SNL Siat Nigeria Limited Crusher	-	1,384.89
TOTAL		15,024.85	1,384.89

11D. Records of Certified CPO Sold under RSPO Credits since the last audit			
No.	Buyers Name	PalmTrace Trading License Number	RSPO Credits of Certified CPO Sold
	Nil		
TOTAL			N/A

12. Independent Smallholders Certified Tonnage (MT) / Volume									
Phase	Estimated last year (Not Applicable)			Actual (Not Applicable)			Forecast (Not Applicable)		
	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)
	Nil					
TOTAL		N/A	N/A	N/A	N/A	N/A

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

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						
TOTAL			N/A	N/A	N/A	N/A	N/A

Section 2: Assessment Process

Certification Body:

BSI Services Malaysia Sdn. Bhd. (ASI Accreditation Number: ASI-ACC-067)

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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 **05/06/2023 – 08/06/2023**. The audit programme is included as Section 2.3.

The approach to the audit was to treat the mill and supply base 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 audit programs are included in Section 2.3.

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. Nigeria National Interpretation 2021 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.

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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.

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 3)	Year 5 (ASA 4)
SNL Palm Oil Mill	✓	✓	✓	✓	✓
Ubima Estate	✓	✓	✓	✓	✓
Elele Estate	✓	✓	✓	✓	✓

Tentative Date of Next Visit: June 3, 2024 - June 6, 2024

Total Number of Mandays: 10

2.2 BSI Assessment Team

Name	Role	Competency
Valence Shem	Team Leader	<p>Education: Holds a Bachelor of Technology BTech (Hons.) Industrial Technology, University of Science Malaysia.</p> <p>Work Experience: He has more than 20 years of working experience with 9 years in oil palm plantation industry and 13 years in management system auditing since 2009 for various standards such as ISO 14001, RSPO P&C, RSPO SCCS, MSPO and SMETA.</p> <p>Training attended: He has completed ISO 14001 Lead Auditor Course, ISO 9001 Lead Auditor Course, Endorsed RSPO P&C Lead Auditor Course, Endorsed RSPO SCCS Lead Assessor Course, MSPO Awareness Training, ISO 45001 Lead Auditor Course, SMETA Auditor Training, HCV-HCS Training, Endorsed RSPO Refresher Training, and RSPO RSPO ISH Standard 2019 Auditors Training.</p> <p>Language proficiency: Fluent in English.</p> <p>Aspect covered in this audit: Estate & mill best practice, legal requirements, HIRARC, OHS, continual improvement, contractor’s affair, and Supply Chain</p>
Dennis Yaw Acquah	Team Member	<p>Education: Holds a BSc. in Natural Resource management with specialization in Forestry from Kwame Nkrumah University of Science and technology, Kumasi, Ghana; MBA in logistic and Supply Chain Management from Kwame Nkrumah University of Science and technology, Kumasi, Ghana.</p> <p>Work Experience: Currently work as a Project Coordinator (Forest and Biodiversity). Also experienced in implementing forest governance project, building relations, and sustaining communications with forest communities, acting as resource person for awareness and training activities and engaging government towards policy reforms. He has 14 years of experience as an Operation Managers having worked with two of the leading timber processing industries in Ghana.</p> <p>Training attended: Successfully completed the RSPO P&C 2018 Lead Auditor, RSPO P&C Refresher training 2021, ISO 9001:2015 Lead Auditor, ISO 45001:2018 Lead Auditor; RSPO SCCS Lead Auditor, SA 8000, FSC Forest management/CoC Lead Auditor Course, Rain Alliance Sustainable Agriculture Standard (RA SAS) Farm/CoC Lead Auditor Course, Gender Inclusion in Agro Commodity Production, Introduction to Responsible Business, Introduction to Multistakeholder Process, Natural Resource Conflict Management and Respecting the Rights of Indigenous People and Local Communities. Have has also participated in ESIA and SEA trainings and RSPO Independent Smallholder Standard (2019)</p> <p>Language proficiency: Fluent in English.</p> <p>Aspect covered in this audit: Policy and commitment, social requirements, contract agreement, human rights, workers’ welfare, smallholder welfare, Stakeholder Consultation, Legal Requirements, legality of land, and Supply Chain.</p>
John Manyitabot Takang	Team Member	<p>Education: Holds a Bsc. in Environmental and Resource Management and MSc. in Environmental Sciences from the University of Cologne, specializing in environmental law and governance.</p>

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		<p>Work Experience: He was a Resident Scholar at the United Nations University’s International Human Dimensions Programme on Global Environmental Change (UNU-IHDP) in Bonn-Germany. John has also served at the International Forest Policy Unit, in the Department of Natural Resources Governance and Climate Change of the German Technical Cooperation (GIZ). He was the Academic Officer of the International Master of Environmental Sciences (IMES) Programme at the University of Cologne, where he equally taught classes in international environmental law. Additionally, he has taught classes in international environmental law in the Technology and Resources Management master study programme offered at the Institute for Technology and Resources Management in the Tropics and Subtropics of Cologne University of Applied Sciences. John is involved in a number of governance initiatives. Among others, he is a Fellow of the African Good Governance Network (AGGN). Since 2011, he is founding Executive Director of the Environmental Governance Institute (EGI), where he is engaging in the conception and implementation of a wide range of projects including, policy, development, renewable energies, sustainable agriculture among other.</p> <p>Training attended: Successfully completed the RSPO P&C 2018 Lead Auditor Course, ISO 14001:2015 Lead Auditor Course (attended), RSPO Smallholder Academy (Partner to the Academy) and training in HCV/HCS.</p> <p>Language proficiency: Fluent in English.</p> <p>Aspect covered in this audit: Support smallholder inclusion, legal requirements, environment, wastes management, GHG, and HCV</p>
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Accompanying Persons:

Name	Role
Dolapo Adewole	<p>Technical Expert (Assist auditors with local interpretation and legal requirements).</p> <p>Education: Holds a Bachelor of Science in Geography and Regional Planning from the Olabisi Onabanjo University.</p> <p>Work Experience: A professional with over 10 years of expertise in social and ethical audit experience in manufacturing, food and beverages, services, utility, transportation, communication, agriculture, media, construction, and marketing industry. Performing audit services free from bias, impartiality, and self-serving activities with extensive knowledge of social compliance auditing measures, practices, and principle. Well-positioned to contribute to various aspects of social audit including interview, facilitating, reporting, and ensuring audit confidentiality.</p> <p>Training attended: Coca-Cola Audit Web Training, WebEx SGP Training, Social Audit Training, Lead Auditor Training, Offline Audit tool training, Unilever Auditor Training, Advance Auditor Calibration, ETI Code Interpretation, Auditor System Training (Offline Training Tool). BSI had also provided him the RSPO P&C standard training.</p> <p>Language proficiency: Fluent in English and local dialects.</p>

2.3 Assessment Plan

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

Date & Location	Time	Subjects	VSH	DYA	JMT	DAW
Monday 05/06/2023 Ubima Estate	0800-0900	Opening meeting: <ul style="list-style-type: none"> Opening presentation by audit team leader Confirmation of assessment scope and finalize audit plan (including stakeholder’s consultation) 	✓	✓	✓	✓
	0900-1200	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, worker housing, clinic, etc.	✓	✓	✓	✓
	1200-1300	Lunch break				
	1300-1630	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	Debriefing of audit findings to management	✓	✓	✓	✓
Tuesday 06/06/2023 Elele Estate	0800-1200	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, worker housing, clinic, etc. and documentation review.	✓	✓	✓	✓
	1200-1300	Lunch break				
	1300-1630	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	Debriefing of audit findings to management	✓	✓	✓	✓
Wednesday 07/06/2023 SNL Palm Oil Mill	0800-1200	Site visit: FFB receiving, warehouse, workshop, wastes management, Effluent Ponds, OSH & ERP, Environment issues, POME application, water treatment, staff, workers and contractor interview, housing and facility inspection, clinic, meeting stakeholders, etc.	✓	✓	✓	✓
	0900-1200	Stakeholder consultation Consultation with relevant stakeholders which consists of various categories such as government agencies/enforcers,	-	✓	✓	-

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		NGO, contractors, suppliers, surrounding communities (e.g., neighbouring estates, smallholders, villages, workers representative, etc.), etc.				
	1200-1300	Lunch break				
	1300-1630	Document Review P1 – P7: SOPs, Supply chain, risk assessments, Review on SEIA documents and records, wage records, employee data, training records, legal permits, mill inspection and internal monitoring records, management plans & implementation, support smallholder inclusion, etc.	✓	✓	✓	✓
	1630-1700	Debriefing of audit findings to management	✓	✓		✓
Thursday 08/06/2023 SNL Palm Oil Mill	0800-1100	RSPO Supply chain requirements for mill <ul style="list-style-type: none"> – Mass Balance Module – Internal Audit – Outsourcing activities – Purchasing and Goods In – Sales and Goods Out – Outsourcing Activities – Record keeping – Extraction Rate – Processing – Registration of transaction – Claims 	✓	✓	-	-
	0800-1100	Continue with outstanding elements	-	-	✓	✓
	1100-1200	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?	All the subsidiaries of SIAT SA had been included in their time bound plan. The details of the subsidiaries and the certification units are described in the approved Time Bound Plan table below.	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	Based on the approved timebound plan, only Ologbo Estate which is under Presco Plc Certification Unit has yet to be certified. As reported in ACOP, it is planned to be certified by June 2024. At the point of this assessment, the LUCA report is still under review by RSPO. RSPO has been last notified about this deviation through email which last correspondence on 16/03/2022.	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.	Based on RSPO approved time bound plan, there was no new acquisitions as of June 2023.	Complied
Any deviations from the maximum periods requires approval by the RSPO Secretariat.	Based on the approved timebound plan, only Ologbo Estate which is under Presco Plc Certification Unit has yet to be certified. As reported in ACOP, it is planned to be certified by June 2024. At the point of this assessment, the LUCA report is still under review by RSPO. RSPO has been last notified about this deviation through email which last correspondence on 16/03/2022.	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?	No. This is consistent with ACOP report. Based on the approved timebound plan, only Ologbo Estate which is under Presco Plc Certification Unit has yet to be certified. As reported in ACOP, it is planned to be certified by June 2024. At the point of this assessment, the LUCA report is still under review by RSPO. RSPO has been last notified about this deviation through email which last correspondence on 16/03/2022.	Complied
Have there been any isolated lapses in implementation of the plan? If yes a Minor non-compliance shall be raised	There has been no isolated lapse in the implementation of the plan.	Complied

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<p>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 Major non-compliance shall be raised</p>	<p>There has been no fundamental failure to proceed with the implementation of the plan.</p>	<p>Complied</p>
<p>Un-Certified Units or Holdings</p>		
<p>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.</p>	<p>Based on the approved timebound plan, only Ologbo Estate which is under Presco Plc Certification Unit has yet to be certified. As reported in ACOP, it is planned to be certified by June 2024. At the point of this assessment, the LUCA report is still under review by RSPO. Email correspondence between SIAT SA and RSPO regarding this matter was also verified.</p>	<p>Complied</p>
<p>Any new plantings since January 1st 2010 shall comply with the RSPO New Plantings Procedure.</p>	<p>There have been new plantings in the Ologbo and Sakponba extension 1. NPP has been done and completed for Sakponba extension 1 and it has been certified in Aug 2022. The RaCP for Ologbo has been submitted to RSPO and still under review.</p>	<p>Complied</p>
<p>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.</p>	<p>Based on RSPO Complaints System or Dispute Settlement Facility https://askrspo.force.com/Complaint/s/casetracker, there is no outstanding land conflicts since the last assessment.</p>	<p>Complied</p>
<p>Any Labor disputes are being resolved through a mutually agreed process, in accordance with RSPO P&C criterion 4.2</p>	<p>Based on RSPO Complaints System or Dispute Settlement Facility https://askrspo.force.com/Complaint/s/casetracker, there is no outstanding labour dispute. All labour disputes are being resolved through a mutually agreed process in accordance with the group grievance and complaint SOP.</p>	<p>Complied</p>
<p>Any Legal non- compliance is being addressed through measures consistent with the requirements of RSPO P&C criteria 2.1</p>	<p>No legal non-compliance to be addressed.</p>	<p>Complied</p>
<p>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.</p>	<p>The Group Sustainability Dept conducted the internal audits on 17/04/2023 for Ologbo Estate. Positive Assurance Statement for 2023 was made available for verification. A non-conformity report was raised against Indicator 7.12 related to deforestation. The RaCP to close the NC is ongoing.</p>	<p>Complied</p>
<p>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?</p>	<p>A non-conformity report was raised against Indicator 7.12 related to deforestation. The RaCP to close the NC is ongoing</p>	<p>Complied</p>

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Have there been any stakeholder (including NGO) consultation conducted?	The stakeholders consulted (including NGO) can be seen in the HCV Assessment Summary Presco Ologbo Extension II Concession, Edo State, Nigeria, dated 08/04/2015.	Complied
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3.2 Progress of scheme smallholders and/or outgrowers

Progress of scheme smallholders or outgrowers towards compliance with relevant standards		
Requirement	Remarks	Compliance
<p>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.</p>	<p>NA as no scheme smallholders and/or scheme out-growers supplying to the mill.</p>	<p>Not Applicable</p>

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Approved Time Bound Plan

Name of the Unit of Certification (UoC)	Country	Name of the Mills and Supply Bases	Total Managed Area (Ha)	Certification Status (Certified/Not certified)	Plan Year for Certification	Actual Certification Year	Remarks
GOPDC	Ghana	GOPDC Mill		Certified		March 2015	
		Kwae Estate	8,601				
		Okumaning	5,075				
Presco Plc	Nigeria	Presco Plc Mill		Certified		17/08/2022 by SCS	Audited in Nov 2021. NC close visit in Aug 2022.
		Obaretin Estate	6,110				
		Cowan	2,751				
		Sakponba	16,738				
		Ologbo	13,545	Not certified	Jun 2024		RaCP – LUCA is still under review. https://rspo.org/as-an-organisation/tools/remediation-and-compensation/racp-trackers/
SNL Siat Nigeria Limited	Nigeria	SNL Palm Oil Mill		Certified		October 2019	
		Ubima Estate	9,849.04				
		Elele Estate	6,188.64				

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 (0) zero Critical; (1) one Minor nonconformities and (3) three Opportunity For Improvement raised. The The Siat Nigeria Limited Certification unit submitted Corrective Action Plans for the nonconformity. Corrective action plans with respect to the nonconformity was reviewed by the BSI audit team and accepted.

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

Non-conformity			
NCR Ref #	2352386-202305-N1	Issued Date	08/06/2023
Due Date	08/07/2023	Closure Date	Next assessment visit
Indicator & Category (Critical / Minor)	2.2.2 (Minor)		
Statement of Nonconformity:	A contractor has not satisfactorily demonstrated the meeting of certain applicable legal requirements.		
Requirement Reference:	All contracts, including those for FFB supply, contain specific clauses on meeting applicable legal requirements, and this can be demonstrated by the third party.		
Objective Evidence:	There was a lapse of four months in the renewal of Permit to Operate Heavy Vehicles (permit no. RV/VIU/HP/0288) and Motor Vehicle Insurance, Certificate of Insurance (certificate no. IEI/TP/1222/14485000/PMO) i.e., from 26/07/2022 to 02/12/2022, by a contracted FFB transporter, Onyejiaka William for his truck (reg. no.: XC972NNE). However, during that period, based on records verification in ABS system at SNL mill, the contractor had been using the truck to deliver 11 trips of FFB to the mill between 21/09/2022 to 29/11/2022.		
Corrections:	<ul style="list-style-type: none"> - [CAO] All vehicle with expired registration documents should be identified. - [CAO] Owners of the identified trucks should be notified to renew their documents and given a grace period of 2 weeks. 		
Root Cause Analysis:	The Truck inspection checks are only done when the vehicle is brought for the first time. Subsequent the checks and recommendations are rarely implemented.		
Corrective Actions:	<ul style="list-style-type: none"> - [CAO] Maintain a list of vehicles transporting FFB indicating the expiry date of all relevant documents will be maintained. - [HSE] implement monthly Truck inspection for all Estates using the already developed checklist. 		
Assessment Conclusion:	The correction and corrective action plan were accepted. The evidence of effective implementation of the corrective action shall be verified in the next assessment visit.		

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Opportunity for Improvements	
OFI #	Description
OFI 1 2352386-202305-I1	<u>Indicator 2.3.2</u> The execution of the terms in contract agreement between the certification unit and the FFB Collectors can be further improved by obtaining the information about the GPS coordinate, the quantity purchased from each source (source could include smallholder farms and wild palms from small farmers), name of farmer(s) or corporative(s).
OFI 2 2352386-202305-I2	<u>Indicator 4.3.1</u> The engagement with the communities (e.g., Egbeda, Odiemudie, Eligbo and Odieke communities) can be further improved therefore the execution of the MoU with regards to the provision of monetary quota from the company's annual turnover for the community is effectively communicated and well understood.
OFI 3 2352386-202305-I3	<u>Indicator 7.3.2</u> The handling of clinical wastes at the temporary storage station behind Ubima Clinic can be further improved to minimise the accessibility by any unauthorised person.

Positive Findings	
PF #	Description
PF 1	Management commitment to the certification process is commendable.
PF 2	Good awareness and knowledge of OHS, environment, and best practices among the workforce shown.
PF 3	Well organised documents and records keeping.

3.3.1 Status of Nonconformities Previously Identified and Observations

Non-conformity			
NCR Ref #	2211275-202206-N1	Issued Date	09/06/2022
Due Date	09/06/2023	Closure Date	08/06/2023
Indicator & Category (Critical / Minor)	2.2.1 (Minor)		
Statement of Nonconformity:	Non existing contract of agreement with company's contractors.		
Requirement Reference:	A list of contracted parties is maintained.		
Objective Evidence:	<p>The company maintains a list of all their stakeholders which also contains the list of their contracted parties. A sample of the contractors in the list were selected to review their contracts. They are</p> <ol style="list-style-type: none"> 1. Patrick Ndubuisi and Sons Nigeria Ltd 2. Isaku Nigeria Ltd 3. Sunny Ewende 4. Kenjones Nigeria Ltd 5. Bunorr Integrated Energy Limited, Golden Years Ltd <p>Although these contracts (Isaku Nig Ltd, Sunny Ewende, Kenjones Nig Ltd for haulage activities and Golden Year Ltd a waste management company) were sampled from the company's contracted list, there were no contract of agreement in place between the company and the sampled contractors.</p> <p>Also, review of the contract of agreement between Siat and Patrick Ndubuisi and Sons Nigeria Ltd for the transportation of workers to Ubima and Elele estate had no contract duration.</p>		
Corrections:	<ol style="list-style-type: none"> 1) Develop a List of Running contracts for SNL. 2) Develop a contract agreement with all contractors providing services to SNL. 3) Include in each agreement the duration of the contract. 		
Root Cause Analysis:	Contracts Agreement review for many contractors was ongoing at the time of Audit and many contractors on the stakeholder list were no longer providing services to SNL but their names were still in the list with hoped that one day they will return to provide services.		
Corrective Actions:	Review the SOP on Contractors Management to include mechanism for establishing an agreement with them.		
Assessment Conclusion:	<p>Implementation of the CAP was found to be effective to close the NC.</p> <p>Evidence verified:</p> <ol style="list-style-type: none"> 1) Crosschecking of list of contracted parties showed that all the contractors have been provided with contract agreements. 2) Based on samples of several current contract agreements, the validity period of contracts had been stated. 		

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	<p>3) The Management of Contractors [doc. no.: SNL-MNL-080-HSE-SOP 16, ver. 1.02, dated 25/07/2022] has been updated that showed the mechanism for establishing an agreement had been included.</p> <p>The evidence of correction and corrective actions found to be adequate to close the NC. Continuous effective implementation shall be verified in the next assessment visit.</p>
Effectiveness Closure (for previous audit closed Critical NC):	N/A

Non-conformity			
NCR Ref #	2211275-202206-N2	Issued Date	09/06/2022
Due Date	08/06/2023	Closure Date	08/06/2023
Indicator & Category (Critical / Minor)	5.1.1 (Minor)		
Statement of Nonconformity:	Previous and current FFB prices are not made publicly available.		
Requirement Reference:	Current and previous period prices paid for FFB are publicly available and accessible by smallholders.		
Objective Evidence:	<p>Interview with the FFB suppliers indicates that the company communicates the FFB prices to them and also are posted on the company's notices. Interview with the out-grower's manager also confirmed the above.</p> <p>However, a follow up to check the company's notice boards for the FFB prices, it was observed that two of the notice boards in the main office did not have the previous and current prices posted on the notice board. A follow up to the weighbridge where the FFB prices are also posted identified only the previous prices posted on the notice board. There was no notification of the current FFB prices on the board.</p>		
Corrections:	Paste on the Noticeboard and Weighing bridge office previous and current FFB prices.		
Root Cause Analysis:	The previous FFB price was being covered by other documents on the noticed Board during the visit by the auditor.		
Corrective Actions:	<p>1) Develop a check list for monthly inspection of the current and previous FFB prices on the notice board.</p> <p>2) Develop a mailing list (SMS) of FFB suppliers to inform them of price changes.</p>		
Assessment Conclusion:	<p>Implementation of the CAP was found to be effective to close the NC.</p> <p>Evidence verified:</p> <p>SNL has developed a checklist to for monthly inspection of current and previous FFB prices on notice boards. The notice boards listed include admin board, admin notice board, mill notice board, weighbridge notice board, mill security guard notice board. The list showing postings on the respective boards for the months of August – December 2022 and January to May 2023 were seen at the time of the audit.</p>		

	<p>Additionally, site visits to the different notice boards revealed that the previous and current prices are effectively posted, and visible.</p> <p>Moreover, SNL has developed a system of bulk sms messaging to their FFB suppliers to inform them of price changes. The bulk sms messaging system was created through "bulksmsnigeria.com". A datasheet was generated to show communication to FFB supplier on the 15/08/2022 (at 10.47 am) and 19/08/2022 (at 15.54 pm). This was meant to inform FFB suppliers of a price increase from 65,000/tonne to 75,000/tonne, in Nigerian Naira.</p>
Effectiveness Closure (for previous audit closed Critical NC):	N/A

Opportunity for Improvement	
OFI#	Description
<p>OFI 1 2211275-202206-I1</p>	<p>OFI Statement: Reviewed documents shows the company conducts internal assessment of the various departments. However, these assessments were more aimed at monitoring compliance to the RSPO standard and not the implementation of the company's SOPs for the Mill and estates as required by the indicator. This is raised as an OFI for the company's internal assessment to be more on the implementation of their SOPs for the mill and estate.</p> <p>Verification / Follow-up actions: Verification of the internal audit reports for various departments on various dates, the elements of SOPs implementation have been covered during the internal audits.</p>
<p>OFI 2 2211275-202206-I2</p>	<p>OFI Statement: The company maintains a list of all their trained first aid personnel. Records of training for the assigned first aid operatives and their certificate of attendance were made available to the team for review. During a field visit block L134 where there was chemical spraying and block H91/2, G71-3 G43and F71 the first aid personnel along with their first aid box were observed to be on site with the workers. A check of the box shows it was stocked with antiseptic, cotton wool among other. It also has records of accident. However, at block L134 where there was chemical spraying, there was no first aider on site during the time of the audit visit although the workers indicated he should have been around with them. This is raised as an OFI because for all the other blocks visited by the team, there were first aid personnel with the workers.</p> <p>Verification / Follow-up actions: Several operations in the field such as manual weeding, herbicides spraying, and harvesting were visited. The respective first aiders were present at the field equipped with their complete first aid kits.</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)
1832550-201810-M1	Major	4.7.2 (RSPO P&C 2013)	24/10/2018	02/03/2019
1832550-201810-M2	Major	4.6.6 (RSPO P&C 2013)	24/10/2018	02/03/2019
1832550-201810-M3	Major	6.5.1 (RSPO P&C 2013)	24/10/2018	02/03/2019
1832550-201810-M4	Major	6.3.2 (RSPO P&C 2013)	24/10/2018	02/03/2019
1832550-201810-M5	Major	1.1.2 (RSPO P&C 2013)	24/10/2018	02/03/2019
1832550-201810-N1	Minor	4.1.2 (RSPO P&C 2013)	24/10/2018	03/07/2020
1832550-201810-N2	Minor	6.1.5 (RSPO P&C 2013)	24/10/2018	03/07/2020
2071946-202106-M1	Critical	3.6.2 (RSPO P&C NNI 2021)	02/07/2021	24/9/2021
2071946-202106-M2	Critical	6.7.3 (RSPO P&C NNI 2021)	02/07/2021	24/9/2021
2071946-202106-M3	Critical	7.2.10 (RSPO P&C NNI 2021)	02/07/2021	24/9/2021
2071946-202106-M4	Critical	6.2.2 (RSPO P&C NNI 2021)	02/07/2021	24/9/2021
2071946-202106-M5	Critical	6.2.3 (RSPO P&C NNI 2021)	02/07/2021	24/9/2021
2071946-202106-M6	Critical	3.4.3 (RSPO P&C NNI 2021)	02/07/2021	24/9/2021
2071946-202106-N1	Minor	2.3.2 (RSPO P&C NNI 2021)	02/07/2021	Dropped to OFI
2071946-202106-N2	Minor	2.2.2 (RSPO P&C NNI 2021)	02/07/2021	09/06/2022
2071946-202106-N3	Minor	2.2.3 (RSPO P&C NNI 2021)	02/07/2021	09/06/2022
2071946-202106-N4	Minor	1.1.2 (RSPO P&C NNI 2021)	02/07/2021	09/06/2022
2071946-202106-N5	Minor	3.4.2 (RSPO P&C NNI 2021)	02/07/2021	09/06/2022
2071946-202106-N6	Minor	4.2.3 (RSPO P&C NNI 2021)	02/07/2021	09/06/2022
2071946-202106-N7	Minor	5.1.5 (RSPO P&C NNI 2021)	02/07/2021	09/06/2022
2071946-202106-N8	Minor	6.2.6 (RSPO P&C NNI 2021)	02/07/2021	09/06/2022
2071946-202106-N9	Minor	6.2.7 (RSPO P&C NNI 2021)	02/07/2021	Upgraded to Critical
2071946-202106-N10	Minor	6.5.3 (RSPO P&C NNI 2021)	02/07/2021	09/06/2022
2071946-202106-N11	Minor	7.3.1 (RSPO P&C NNI 2021)	02/07/2021	09/06/2022
2211275-202206-M1	Critical	5.1.2 (RSPO P&C NNI 2021)	09/06/2022	25/08/2022
2211275-202206-M2	Critical	3.6.1 (RSPO P&C NNI 2021)	09/06/2022	25/08/2022
2211275-202206-M3	Critical	6.2.1 (RSPO P&C NNI 2021)	09/06/2022	25/08/2022
2211275-202206-M4	Critical	6.1.2 (RSPO P&C NNI 2021)	09/06/2022	25/08/2022
2211275-202206-M5	Critical	7.2.7 (RSPO P&C NNI 2021)	09/06/2022	25/08/2022
2211275-202206-M6	Critical	3.8.6 (RSPO P&C NNI 2021)	09/06/2022	25/08/2022

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2071946-202106-N9	Critical	6.2.7 (RSPO P&C NNI 2021)	02/07/2021	25/08/2022
2211275-202206-N1	Minor	2.2.1 (RSPO P&C NNI 2021)	09/06/2022	08/06/2023
2211275-202206-N2	Minor	5.1.1 (RSPO P&C NNI 2021)	09/06/2022	08/06/2023
2352386-202305-N1	Minor	2.2.2 (RSPO P&C NNI 2021)	08/07/2023	"Open"

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 Siat Nigeria Ltd 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)
Internal	Gender Committee	Face to face
Internal	Workers Representatives	Face to face
External	Communities	Face to face

Stakeholders comment	
1	<p>Feedbacks: Interview with the Gender Committee did not identify any issue of concern. The committee has a documented program in place that will guide their activities for the year. There was evidence of implementation of the program for the year.</p> <p>Audit Team verification and response: Interview with workers confirmed their awareness of the committee and the activities they implement. There were no issues of concern that was identified from the interacts with the workers</p>
2	<p>Feedbacks: Interview with the workers’ representatives brought together representatives from the Ubima estate. Representatives from the Elele estate could not make it to the meeting although their colleagues confirmed they were duly informed prior to the meeting date. The representatives indicated during the meeting that there has been an improved relationship with management over time due to frequent engagements and</p>

	<p>positive response to their demands. In general, they are enjoying a good working relationship with management except for two concerns that they hope management will address for them.</p> <ol style="list-style-type: none"> 1. They want hazard allowance paid to some workers to cover all workers. 2. They want the company to assist workers with loans for motor bikes.
	<p>Audit Team verification and response:</p> <p>Interview with management indicates hazard allowance is provided to certain categories of workers depending on the nature of work and it cover chemical applicator, security and workers working in noisy environments. He noted that this has not been an issue until the company raised the salaries of workers and some saw the amount paid as hazard allowance has also increased. Then they all started requesting for such allowance.</p> <p>Also, on the loans, management indicated that they make loans available to workers. Last year the company purchased about fifteen motor bike and gave it out as loans to the workers. In addition, they provide them with maintenance allowance for the motor bikes.</p> <p>The human resource manager indicated they will sensitize the workers on these issues during their next weekly toolbox talk.</p>
<p>3</p>	<p>Feedbacks:</p> <p>The meeting brought together representatives from the Egbeda, Odidemudie, Elilibo and Odieke communities. They indicated to the audit team that they have a fairly good working relationship with the company. However, they are not really happy with how the company handle their requests. They stated among other things that</p> <ol style="list-style-type: none"> 1. The company is yet to pay land rent to the landowners since land was leased for the company’s operations. 2. Regarding employment, their people are limited to only contract jobs mostly with the security. They are not pleased with the fact that none of their community members occupies a managerial position. 3. The company has dug trenches around their plantations and the exercise was taking without a broader consultation considering the risk it poses to life in the community. 4. They complained of the restrictions the company has placed on the scholarship they give to students in the communities. They want the restrictions lifted so any student irrespective on the course they read can benefit. <p>The company signed a MoU with the communities to make available some quota of their annual turnover to the communities</p> <p>Audit Team verification and response:</p> <p>In response to the land rent, SNL management indicated that actual land rent is paid to the state who are the actual owners of the land. What they pay to the communities is royalties which is done to improve relations with the communities. Communities connected to the Ubima estate have been paid their royalties. However, those of the Elele estates has delayed due to a lack of understanding among the communities on how the money should be shared. Further interview with the chairman of the Elele landowners’ association confirmed they still resolving some internal issues and once that is done, the company is ready to make payment.</p> <p>Regarding employment of community members, management indicated that the communities are giving priority when there are vacancies for unskilled labour such as field works. However, managerial jobs are open to everyone to ensure the most qualified based on skills and ability to do the job. The company is not ready to discriminate in that area and anyone qualified is selected. Management cited examples of members from the community who currently occupy management roles in the company to include the IT manager.</p>

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	<p>On the issue of digging trenches around the plantations, management stated that stealing of FFB is rampant in the communities and several consultations were held prior. The consultations involved meeting the landowners represented by their chairman and the local government chairman. All these were actively involved in the exercise.</p> <p>On the scholarship, the company stated that the reason for the scholarship is to train students from the community who can be employed to work in the company. As a result, only student pursuing specific course in agriculture, engineering, accounting among others is giving scholarships and this has been communicated to the communities.</p> <p>On the payment of a quota of their annual turnover to the communities, management indicated that it was part of their corporate social responsibilities. However, the company yet to reap from the huge investment made into the plantations since it was acquired. They have communicated that to the communities and are surprised they raised this issue at the meeting.</p> <p>However, management could not provide records of the meeting during which such issues were discussed. Based on the unavailability of the meeting records, an OFI was raised on indicator 4.3.1.</p>
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List of landowner / 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
Nil					
Note: No previous landowners in SNL as the company acquired the land from an oil palm plantation owned by the state government.					

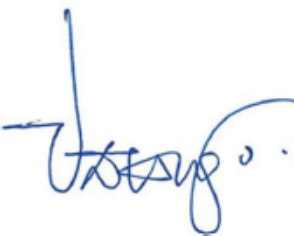

Previous landowner / user comment	
	Feedbacks:
	Audit Team verification and response: Not applicable

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.

Formal Signing-off of Assessment Conclusion and Recommendation

The audit objectives have been achieved and the certificate scope is appropriate. Based on the results of this audit, it is concluded that Siat Nigeria Limited has complied with the Nigeria National Interpretation 2021 of the RSPO P&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 Siat Nigeria Limited is certified.

Report prepared by	Acceptance of Assessment Conclusion
Name: Valence Shem	Name: Florent Robert
Company Name: BSI Services Malaysia Sdn Bhd	Company Name: Siat group - Siat Nigeria Limited
Title: Lead Auditor	Title: Group ESG officer
Signature: 	Signature: <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> 
Date: 18/07/2023	Date: 20/07/2023

Appendix A: Summary of Findings

Criterion / Indicator	Assessment Findings	Compliance	
<p>Principle 1: Behave ethically and transparently Drive ethical business behaviour, build trust and transparency with stakeholders to ensure strong and healthy relationships.</p>			
<p>Criteria 1.1: 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.</p>			
<p>1.1.1</p>	<p>(C) Management documents that are specified in the RSPO P&C are made publicly available. - Critical (Major) compliance -</p>	<p>SNL has a number of documents that are made publicly available to the various stakeholders through display on notice boards in the company and the communities. The company has also compiled the list of documents into a hand booklet and copies has been made available to the communities through their leaders. Some of the publicly available documents are</p> <ol style="list-style-type: none"> 1. Health and Safety policy 2. Grievance Procedures 3. Human Rights Policy 4. Code of Ethics policy 5. Communication and Consultation procedures 6. Equal Opportunity policy 7. Freedom of Association policy 8. Corporate Social Responsibility Policy 9. Environmental and Social policy 10. Violence and harassment policy <p>The company also has other documents that are only made available on request. They include</p> <ol style="list-style-type: none"> 11. Factory Registration Certificate 12. Petroleum Storage license 	<p>Complied</p>

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		<p>13. Registration of Business Certificate 14. Certificate of Occupancy 15. Leak Oil Certificate 16. Clinic Permit 17. Environmental permits</p> <p>Evidence of some documents displayed on the notice boards in the communities such as Ubima community, Elele community, Ihie community, Omademe community and Ogida community was seen by the audit team.</p>	
1.1.2	<p>Information is provided in appropriate languages and accessible to relevant stakeholders. - Minor compliance -</p>	<p>Review of SNL document shows all are written in the English language which is the official spoken and written language in Nigeria. However, information to the communities and the workers are given either in the pidgin language which is the most common language spoken by most of the workers. At the communities the company liaison uses different languages in addition to the pidgin depending on the language spoken by the natives. This was confirmed by both the workers representatives and communities during the stakeholder consultations.</p>	Complied
1.1.3	<p>(C) Records of requests for information and responses are maintained. - Critical (Major) compliance -</p>	<p>The company keeps both hard and soft copies of all requests from stakeholders and the responses. Copies of the documents were selected for review. However, for the period under review, all the requests made are for assistance rather for information. Some of the requests are:</p> <ol style="list-style-type: none"> 1. Request for Festival Support Date:22/09/2022 The company acknowledge receipt on same day and responded to the request on the 22/09/2023. 2. Appeal for Donation of 50 Desk for Okporomini Secondary School Date: 03/03/2021 	Complied

		<p>The company acknowledge receipt on same day and responded to the request on the 08/03/2021.</p> <p>Acknowledgment of receipt and the response time to the request were found to be consistent with the company’s communication and consultations procedures</p>	
1.1.4	<p>(C) Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by a nominated management official.</p> <p>- Critical (Major) compliance -</p>	<p>The company has a documented consultation and communication procedure in place dated 23/07/2014 and approved by the Managing Director. The document presents the guidelines that should be followed to seek information, expected response time to received letter from both external and internal stakeholder of the company. The procedure has been made available to the communities through their leaders and has also been communicated to their understanding. During interview with the community and workers’ representatives they confirmed the procedure has been explained to their understanding. They also indicated the company’s community liaison manager is the company’s nominated person who explains the procedure and other information to them.</p>	Complied
1.1.5	<p>There is a current list of contact and details of stakeholders and their nominated representatives.</p> <p>- Minor compliance -</p>	<p>The company has an updated stakeholder list which was made available for review. The list dated 1st June 2023 has the list of all their current stakeholder with their contacts and areas of interest. The stakeholders have been categorized into Federal Government of Nigeria, River State Government, Certification bodies, NGO’s, Host Communities Representatives, and others.</p>	Complied
<p>Criteria 1.2: The unit of certification commits to ethical conduct in all business operations and transactions.</p>			
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>The parent company has a policy on ethical conduct which is applicable to all their subsidiaries including SNL. It states that the company is committed to conducting all business, operations and transactions ethically as promoted by the United Nations by:</p> <ul style="list-style-type: none"> Promoting transparency and complying with all applicable laws and legislation 	Complied

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		<ul style="list-style-type: none"> • Ensuring that all our actions are conducted with integrity and transparency in accordance with our values • Preventing corruption, bribery and fraudulent use of funds and resources. • Avoiding situations involving actual or potential conflict of interest so that even the slightest doubt about integrity is not raised • Taking care that all confidential information is used for company business purposes only <p>A review of sampled contracts signed by the company with some of their third-party contractors including contractors providing transportation services, ploughing, felling, and stacking services all have clauses requiring the contractor to at all times adhere to the policies of the company including the policy on Ethical conduct.</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>Interview with the Human resources manager and the Chief Agricultural officers all indicated that contractors and new workers are introduced to the policy and sensitised on the policy during induction. The company further conducts sensitization of the policy during their weekly toolbox talks. The company relies on the trainings giving to the workers to report any act of corruption bribery and other unethical practises that run contrary to the company’s policy. The company’s chief Operating Officer is responsible for the implementation of the policy. At the time of this audit, there were no records of any violation to the policy.</p>	Complied
<p>Principle 2: Operate legally and respect rights</p> <p>Implement legal requirements as the basic principles of operation in any jurisdiction.</p>			
<p>Criteria 2.1: There is compliance with all applicable local, national and ratified international laws and regulations.</p>			
2.1.1	<p>(C) The unit of certification complies with applicable legal requirements.</p> <p>- Critical (Major) compliance -</p>	<p>SNL keeps a list of all applicable legal requirements as evidenced by “SNL legal compliance register”, created in 2014 and lastly updated in April 2022.</p>	Complied

		<p>The register includes separate sheets for applicable international laws and national laws and regulations.</p> <p>In the international laws category, the laws are organized into major headings including but limited to:</p> <ol style="list-style-type: none"> 1. Ethical business conduct 2. Respect of human rights 3. Just land acquisition and customary rights (FPIC) 4. Fair representation and participation (SEIA, etc.) 5. No forced labour 6. Protection of children <p>Meanwhile, some laws listed in the national laws and regulations sheet include but not limited to:</p> <ol style="list-style-type: none"> 1. Nigeria Social Insurance Trust Fund Decree 1993 (No. 73 of 1993). 2. Factories Act (No. 16 of 1987). & Compendium 1997/2004. 3. National Effluent Limitation Regulations. S.I.8., 1991. 4. National Environment Protection (Pollution Abatement in Industries and Facilities producing Waste) Regulations (1991). 5. National Environmental (Surface and Groundwater Quality Control) Regulations, 2011. <p>The register equally contains an annual internal legal audit that track SNL compliance with applicable legal requirements. Some evidence of compliance with applicable legal requirements include:</p> <ol style="list-style-type: none"> 1. National Environmental (Surface and Groundwater Quality Control) Regulations, 2011. SNL conducts analysis of critical parameters such as BOD, pH, COD, nitrates and phosphates on all effluent prior to 	
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		<p>discharge, as evidenced by the Environmental Compliance Monitoring (ECM) report for quarter 1 (January to March) of the year 2023.</p> <p>2. National Environmental (Sanitation and Wastes Control) Regulations, 2009 (requires that waste is treated properly according to toxicity). For this SNL has contracted Golden Years Limited, a consultancy accredited by the Federal Ministry of Environment to evacuate and treat all hazardous waste (medical and other). Golden Years Limited Certificate has Accreditation No. 0004292, of 8th May 2022 and expiry date of 7th May 2024.</p> <p>3. Environmental Impact Assessment (EIA) Act CAP E12, LFN 2004. (ensure that EIA is conducted for each activity). For this, SNL was inspected and awarded an Environmental Audit Approval by the Federal Ministry of Environment (Approval No. FMEnv/EA/ES&M/858/Vol.1/59 of 4th July 2022, and valid for 3 years)</p>	
2.1.2	<p>A documented system for ensuring legal compliance is in place. This system has a means to track changes to the law and also includes listing and evidence of legal due diligence of all contracted third parties, recruitment agencies, service providers and labour contractors.</p> <p>- Minor compliance -</p>	<p>To keep track of any changes in applicable laws, SNL has developed an SOP on Monitoring of Legal Compliance (HSE Manual SNL – SOP 1), which outlines the following measures to track changes in applicable laws:</p> <ul style="list-style-type: none"> • Newspaper publications • Radio & Television announcements • Yearly index of statutes from Assembly press • Email notifications from the Nigeria Bar Association • Publications from the select committee of Parliament and its publicity department. • Obtain copies of new laws through the administrative department and forward same to the relevant Head of Department through to ensure compliance and incorporation in the legal compliance register. <p>Additionally, in a bid to ensure compliance to the applicable laws SNL conducts periodic internal assessments on their third-Party Service</p>	Complied

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		Providers as evidenced by internal audits reports to monitor compliance of the FFB and labour transporters.	
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>SNL signed a Lease Agreement with the Government of Rivers State (RSG) of Nigeria, signed on 7th November 2011.</p> <p>Legal boundaries are clearly demarcated using a system of trenches dug around most of the plantation at both Ubima and Elele Estates; and there is no planting beyond these legal boundaries. Additionally, to delimit its boundaries, SNL has planted boundary pillars along boundaries where no trenches have been dug. SNL has developed maps to represent its boundary system consisting of trenches and boundary pillars:</p> <ol style="list-style-type: none"> 1. Ubima – Existing Pillars and Trenches (SNL-UBI-AGR-PILL-TRH-22-1) 2. Elele – Existing Pillars and Trenches (SNL-ELE-AGR-PIL-TRH-22-1) <p>SNL keeps GPS coordinates of all the boundary pillars. Field visits during the time of the audit at both Ubima and Elele Estates did not reveal any planting beyond the legal boundaries. GPS points collected at Ubima Estate during the field visit reflect those kept by SNL as follows:</p> <p>Point 1: 5° 09' 20.10" N and 6° 58' 27.22" E Point 2: 5° 09' 19.3" N and 6° 59' 34.04" E Point 3: 5° 09' 18.97" N and 7° 00' 06.76" E</p> <p>Additionally, SNL has put in place a programme for boundary maintenance and tracing. According to this programme, boundary tracing is done twice every year (April/May and November/December) as shown by reports: Programme for Boundary Maintenance and Tracing-Siat Nigeria Limited (SNL) Ubima Estate (dated 30/05/2023) and; Programme for Boundary Maintenance and Tracing-Siat Nigeria Limited (SNL) Elele Estate (dated 22/05/2023).</p>	Complied
<p>Criteria 2.2: All contractors providing operational services and supplying labour, and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.</p>			

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2.2.1	<p>A list of contracted parties is maintained.</p> <p>- Minor compliance -</p>	<p>Each sampled operating unit maintains their contracted parties in their stakeholders list. Based on the lists, among the contracted parties are transporters, FFB suppliers, machinery service providers, building construction, and replanting, to name a few.</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>- Minor compliance -</p>	<p>All the reviewed agreements contain specific clauses on meeting applicable legal requirements which were spelt out under an addendum "Contractors Commitment to SNL Health, Safety & Environment Policies". Among the evidence of compliance demonstrated by the contractors are:</p> <p>1) Patrick Ndubuisi & Sons Nigeria Limited:</p> <ul style="list-style-type: none"> - Rivers State Vehicle License Private Car, Vehicle registration #GRA973XA, validity 18/04/2023 – 17/04/2024 - Computerised vehicle inspection referral notes #EVR1721089174, 18/04/2023 - National certificate of roadworthiness River State, #0432358, validity 18/04/2023 to 18/10/2023 <p>2) Onyejiaka William (Imo State):</p> <ul style="list-style-type: none"> - Hackney/Stage Carriage License #0012790, validity 02/12/2022 to 01/12/2023 - Rivers State Vehicle License Private Car, Vehicle registration #XC972NNE, validity 27/07/2022 – 27/07/2023 - Permit to Operate Heavy Vehicles (form C. V.I.O. 10), permit no. RV/VIU/HP/0288, validity 02/12/2022 – 01/12/2023 (prev.: 27/07/2021 – 26/07/2022) – 4 months lapse - Motor Vehicle Insurance, Certificate of Insurance, cert no. IEI/TP/1222/14485000/PMO, validity 02/12/2022 – 01/12/2023 (prev.: 27/07/2021 – 26/07/2022) – 4 months lapse <p>There was a lapse of four months in the renewal of Permit to Operate Heavy Vehicles (permit no. RV/VIU/HP/0288) and Motor</p>	Non-compliance

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		Vehicle Insurance, Certificate of Insurance (certificate no. IEI/TP/1222/14485000/PMO) i.e., from 26/07/2022 to 02/12/2022, by this contractor. However, during that period, based on records verification in ABS system at SNL mill, the contractor was found to have been using the truck to deliver 11 trips of FFB to the mill between 21/09/2022 to 29/11/2022. Thus, a non-conformity was assigned.	
2.2.3	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. - Minor compliance -	The same samples of contract agreements mentioned in Indicator 2.2.2 were reviewed. The agreements contain clauses disallowing child, forced and trafficked labour which were spelt out under an addendum "Contractors Commitment to SNL Health, Safety & Environment Policies" bullet no. 4, and no. 14. The sampled operating units ensure the requirement is adhered to by implementing physical observation during operation in the field and interviewing the workers during induction sessions with the contractors.	Complied
Criteria 2.3: All FFB supplies from outside the unit of certification are from legal sources.			
2.3.1	(C) For all directly sourced FFB, the mill requires: <ul style="list-style-type: none"> Information on geo-location of FFB origins Proof of the ownership status or the right/claim to the land by the grower/smallholder Where applicable, valid planting/operating/trading license, or is part of a cooperative which allows the buying and selling of FFB - Critical (Major) compliance -	For directly sourced supplier, SNL POM only receives from its certified supply base, i.e., Ubima and Elele estates, and occasionally from other Siat's certification unit estate, Sakponba Estate. There is no third party directly sourced FFB.	Complied
2.3.2	For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in Indicator 2.3.1. - Minor compliance -	Based on the sampled intermediaries i.e., Patrick Oghwere Global Limited, Thankgod Nwachukwu, and Saturday Onoriode, the certification unit has established an agreement with each of them to enable them to supply FFB. A requirement for the intermediaries to provide the information about the GPS coordinate, the quantity purchased from each source (source could include smallholder farms and wild palms from small farmers), name of farmer(s) or corporative(s) is clearly addressed in the agreement.	OFI

		Nonetheless, the execution of the terms in contract agreement can be further improved for some farmers. Thus, an OFI was raised.																												
Principle 3: Optimise productivity, efficiency, positive impact and resilience Implement plans, procedures and systems for continuous improvement.																														
Criteria 3.1: There is an implemented management plan for the unit of certification that aims to achieve long-term economic and financial viability.																														
3.1.1	(C) A business or management plan (minimum three years) is documented that includes, where applicable, a jointly developed business case for Scheme Smallholders. - Critical (Major) compliance -	The CH has developed their business management plan in the form of annual budget and the projection for five years, i.e., 2023-2028. The establishment of the budget takes several aspects into consideration which include FFB production and processed, CPO production, cost of production per ton of FFB, sales and turnover. The managements have their monthly progress report and regular meetings to monitor the expenditure to ensure the budget is not overrun.	Complied																											
3.1.2	An annual replanting programme projected for a minimum of five years with yearly review, is available. - Minor compliance -	All the sampled estates maintain their replanting program from 2023 to 2028. The 5 years projection of replanting at the sampled estates is as follows: <table border="1" data-bbox="1108 933 1836 1129"> <thead> <tr> <th rowspan="2">Estates</th> <th colspan="6">Ha/Year</th> </tr> <tr> <th>2023</th> <th>2024</th> <th>2025</th> <th>2026</th> <th>2027</th> <th>2028</th> </tr> </thead> <tbody> <tr> <td>Ubima</td> <td>1513</td> <td>2130</td> <td>1553</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Elele</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> </tbody> </table>	Estates	Ha/Year						2023	2024	2025	2026	2027	2028	Ubima	1513	2130	1553	0	0	0	Elele	0	0	0	0	0	0	Complied
Estates	Ha/Year																													
	2023	2024	2025	2026	2027	2028																								
Ubima	1513	2130	1553	0	0	0																								
Elele	0	0	0	0	0	0																								
3.1.3	The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertaken. - Minor compliance -	The latest management review meeting was held on 16/05/2023. It was chaired by the COO and attended by 13 key personnel from various department. Based on the minutes of meeting, among the agenda discussed were: <ul style="list-style-type: none"> - Results of internal audits – Agenda 20 - Customer feedback – Agenda 29 - Process performance and product conformity – Agenda 14 	Complied																											

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		<ul style="list-style-type: none"> - Status of preventive and corrective actions – Agenda 30 - Follow-up actions from management reviews – Agenda 21 - Changes that could affect the management system – Agenda 25 - Recommendations for improvement – Agenda 32 	
<p>Criteria 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.</p>			
3.2.1	<p>(C) 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>SNL has developed a Continuous Improvement Plan 2023 (dated 26/05/2023). Actions implemented as part of the continuous improvement plan include:</p> <ul style="list-style-type: none"> • SNL has decided to reduce their harvesting cycle (15 days). • All harvested fruit is evacuated to the mill same day. • Different stages of classification of ripeness (unripe, under ripe, ripe, over ripe, rotten), management decided to harvest underripe at Elele to reduce theft and rotting, and mill 24 hours after bringing to the mill, to improve threshing. • SNL has decided to build a fruit ramp in Elele with heavy security to reduce theft and enhance evacuation. • In land preparation (in 2021 and 2022, felling was done with bulldozers and stacking with bulldozer) henceforth felling and stacking is done with excavator. • Prureiria and mucuna (drought resistant). Pureira becomes a fire hazard during the dry season, so management decided to plant only mucuna going forward to improve soil fertility and reduce maintenance costs. • In field upkeep, a lot of labour is spent and still behind schedule. Henceforth SNL is trying out mechanical pruning, and slashing. 	Complied

		<p>EFB from process still contain a good amount of fruits, so management decided to construct 3 loose fruits traps, that can trap 2.5MT of fruit in 24 hours of operation.</p> <p>SNL management decided to aggressively compete and win market share of nuts.</p> <p>SNL has developed a 10-years renovation plan that is reviewed annually in line with approved budgets.</p> <p>In 2023 SNL reviewed employee wages to harmonise with Presco and back paid from January 2023.</p> <p>SNL reviewed replanting programme that would have ended in 2026 to complete replanting in 2025.</p>	
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>- Minor compliance -</p>	<p>SNL completes the Metrics Template and submits to RSPO secretariat annually. The metrics template for 2022 was reviewed during the audit.</p>	Complied
<p>Criteria 3.3: Operating procedures are appropriately documented, consistently implemented and monitored.</p>			
3.3.1	<p>(C) Standard Operating Procedures (SOPs) for the unit of certification are in place.</p> <p>- Critical (Major) compliance -</p>	<p>SNL had established SOP Agricultural Department (SNL) which covers all the operations in the estate and mill. Below are among the SOPs made available for verification:</p> <p><u>Estate</u></p> <ol style="list-style-type: none"> 1) SOP 1 Weed Control at the Nursery 2) SOP 2 Fertilizer application at the Nursery 3) SOP 3 Pruning at the Nursery 4) SOP 4 Mulching at the Nursery 5) SOP 5 Culling (Elimination) at the Nursery 	Complied

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		<ul style="list-style-type: none"> 6) SOP 6 Cutting and Fixing wire at the Nursery 7) SOP 7 Fungicide/Insecticide at the Nursery 8) SOP 8 Loading and Transport of Seedlings 9) SOP 9 Feeling of Palm Oil 10) SOP 10 Chainsaw Operating 11) SOP 11 Sub-Soiling, Lining and Pegging 12) SOP 12 Planting 13) SOP 13 Avenue and Ring Weeding (Manual) 14) SOP 14 Nutrient Recycling (EFB, Cover Crop) 15) SOP 15 Loading of FF 16) SOP 16 Distribution of fertilize 17) SOP 17 fertilizer application in the field 18) SOP 18 Sharpening of Malaysian knives 19) SOP 19 Cutting of FFB or frond 20) SOP 20 Harvesting along high/low tension cables 21) SOP 21 Loading of FFB into vehicles 22) SOP 22 Transportation of FFB to the factory 23) SOP 23 Transportation of pesticides and herbicides 24) SOP 24 Mixing pesticides and herbicides 25) SOP 25 Chemical spraying in the field 26) SOP 26 Maintenance – spraying herbicides (ring and path) 27) SOP 27 Communication in the field 28) SOP 28 Transport of labour to and from the field 29) SOP 29 Movement in the field 30) SOP 30 Road maintenance 	
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3.3.2	<p>A mechanism to check consistent implementation of procedures is in place.</p> <p>- Minor compliance -</p>	<p>Apart from daily routine supervision, the sampled management units have their mechanism to monitor the implementation of their procedures, which among others through internal audits, R&D agronomist visit, plantation advisory visit (by Cirad), and workplace inspection by safety officers. Visit reports were made available for verification at all the sampled operating units.</p>	Complied
3.3.3	<p>Records of monitoring and any actions taken are maintained and available.</p> <p>- Minor compliance -</p>	<p>Records of monitoring with regards to the implementation SOPs are maintained and made available for verification. Among monitoring records verified are plantation advisory visit report, internal audit report, and workplace inspection report, to name a few.</p>	Complied

Criteria 3.4: 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	<p>(C) 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/outgrower scheme, is documented.</p> <p>- Critical (Major) compliance -</p>	<p>SNL commissioned Foremost Development Services Limited to conduct an independent environmental impact assessment, as evidenced by the report titled Environmental Evaluation Report (EER) of Oil Palm replanting and Mill Rehabilitation/Capacity Upgrade, dated November 2017.</p> <p>Additionally, Siat Nigeria Limited commissioned Foremost Development Services Limited to conduct an independent social impact assessment, as evidenced by the report that was dated January 2018. The study was conducted in a participatory manner as evidenced by minutes of meetings with communities and other stakeholders. Some issues raised during the consultations included community needs, livelihoods, economy, education, and health.</p>	Complied
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>Following the results of the environmental evaluation reports, SNL has developed an environmental Management Plan titled Action Plan Sustainability SNL. Additionally, based on the results of the social impact study, SNL has developed a Social Impact Assessment and Monitoring Plan, with full participation of different stakeholders. The main target is to eliminate or minimize the impact of plantation rehabilitation on food security. Actions include support communities with the procurement and distribution of agricultural inputs to boost agricultural production.</p>	Complied
3.4.3	<p>(C) 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 plans are monitored, and progress reviews are conducted on a quarterly basis as evidenced by the Environmental Compliance Monitoring Report (ECM Reports). The ECM quarterly reports for quarter 3 (July to September 2022), quarter 4 (October-December 2022 and quarter 1 (January – March 2023) were viewed during the time of the audit.</p> <p>The ECM quarter reports are prepared by an independent agency (Formost Development Services Ltd. 21/23 Mercy Enely Street, Surulere Lagos State,</p>	Complied

		<p>Nigeria), and cover all aspects of environmental and social monitoring of the social and environmental management plans.</p> <p>Aspects monitored include:</p> <ul style="list-style-type: none"> • Water quality (groundwater, surface water and effluent) • Waste Management (solid waste handling, handling of human waste, final point of disposal of human waste, tracking of human waste, recordkeeping, and manifest system) • Air quality management • Occupational health surveillance • Corporate social responsibility <p>Community concerns are taken into consideration and integrated into the ECM report. Some community actions implemented in quarter 1 of 2023 include:</p> <ul style="list-style-type: none"> • Grading and maintenance of Host community Roads. • Scholarship awards to host community students at both Ubima and Elele Estates. Construction of Police post at Ubima. • Donation of oil palm seedlings to community beneficiaries. • Payment of monthly stipends to community elders. • Donations and financial support to communities during traditional events. <p>To ensure the effectiveness of the implementation of the management plan, SNL is subjected to periodic inspections and audits by the Government of Rivers State, Nigera - Ministry of Environment, as evidenced by Letter of Compliance No. MENV/EPRSD/717/020. Additionally, the effectiveness of the implementation of the management plan is monitored through an independent third party (Foremost Development Services Ltd.) that conducts quarterly reviews of the implementation of the social and management plan and reports on progress through the Environmental</p>	
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		<p>Compliance Monitoring reports, produced on a quarterly basis. The report of the first quarter of 2023 was seen during the audit. A key addition to the management plan included:</p> <p>Donation of oil palm seedlings to community beneficiaries to support independent smallholders.</p>	
Criteria 3.5: 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.</p> <p>- Minor compliance -</p>	<p>The company has a documented Recruitment procedure dated 10/08/2017 and the objective of the procedure is to ensure that each person has equal access to employment based on merit, qualification, experience, skill, and knowledge and to put the right people at the right places. The procedure reviewed covers the recruitment of both permanent and contract workers who are both under the direct management of the company. The procedure is documented in the workers condition of service and communicated to the workers during their morning muster. Interview with the workers representatives indicates copies of the conditions of service has been made available to them.</p>	Complied
3.5.2	<p>Employment procedures are implemented and records are maintained.</p> <p>- Minor compliance -</p>	<p>The procedure starts with a job request from the Head of Department which is submitted to the Human Resource office. This will be followed by an advertisement and the reception of application letters which then directed to the Head of Departments. A panel is the constituted to conduct interviews after shortlisting the applicants. An interview record sheet is used for the interview and the successful applicant undertakes a medical test and the job offer is made.</p> <p>The audit reviewed the personnel file of a nurse recruited by SNL on the 31st March 2023 and the process followed the company's recruitment process.</p>	Complied
<p>PROCEDURAL NOTE for 3.5.1</p> <p>As part of the employment procedures, workers shall be encouraged to obtain Tax identification Numbers (TIN) from the Nigeria Revenue Authority as soon as an employment contract is signed. They shall also be made aware of data protection laws and sensitised on the use of child and forced labour.</p>			

Criteria 3.6: An Occupational health and safety (H&S) plan is documented, effectively communicated and implemented.			
3.6.1	<p>(C) All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.</p> <p>- Critical (Major) compliance -</p>	<p>The mill and estates had identified and reviewed significant hazards and risks and determined appropriate risk control measures for all their operation activities. The information of the assessment was registered in the Occupational Risk Management Plan. The plan is subject for a review under the following conditions:</p> <ul style="list-style-type: none"> - HSE inspection records - work related accident/incident investigation reports - introduction /implementation of the new task. <p>Since the last assessment, the Occupational Risk Management Plans have been occasionally reviewed due to occurrence of accidents/incidents.</p>	Complied
3.6.2	<p>(C) The effectiveness of the H&S plan to address health and safety risks to people are monitored.</p> <p>- Critical (Major) compliance -</p>	<p>In ensuring the H&S plan is effective, the operating units implemented various means of monitoring which among others are as follows:</p> <ul style="list-style-type: none"> - internal audits - workplace inspection - accident investigation and mitigation - daily operation routine supervisions <p>Review of the above-mentioned documents and cross-referred to the action taken through site verification and interview with relevant employees showed that the H&S plan was effective.</p>	Complied
Criteria 3.7: All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.			
3.7.1	<p>(C) A documented programme that provides training is in place, which is accessible to all staff, workers, Scheme Smallholders and outgrowers, taking into account gender-specific needs, and which covers applicable aspects of the RSPO P&C, in a form they understand, and which includes assessments of training.</p> <p>- Critical (Major) compliance -</p>	<p>SNL has developed a training programme that covers different aspects of its operations as evidenced by SNL HSE Annual Training Programme 2023, of 20/01/2023.</p> <p>Training themes covered in the programme include:</p> <ul style="list-style-type: none"> • Safe lifting techniques/safe work posture. 	Complied

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		<ul style="list-style-type: none"> • Standard Operating Procedures (safe welding and cutting procedures). • Management of hydrocarbons. • RSPO requirements for P&C and SCCS. • Fire prevention and general response to emergencies and the use of firefighting equipment. • Working at height and safe use of lifting, hoisting equipment. • Safe management of chemical/hydrocarbons/flammables. • Management of chemicals (Handling chemicals with care, impacts of chemicals on health and environment use of PPE=respiratory mask ...). • Sensitization campaign on waste management, segregation, recycling, and reuse. • Accident & fire response, HSE policy / Fire drill. • Training on RSPO P&C (Based on the New 2018 edition). • Training of 1st aiders; immediate or temporary assistance to an injured or sick person, how to manage emergency situation. • Safe transport guidance, motorbike obligation, road safety program, safety for passengers and vehicles. • Safe driving/operation of heavy vehicles (Tractors, forklift, crane, etc). • Safe use of Malaysian knife, machete, welding machine, powered hand tools, autoclave, ladders etc. • Conservation Value Management and Monitoring. • Training on Recognition of RTE Species. • Sensitization campaign on waste (plastic) reduction, reuse, and recycling. Waste segregation. • Specific training for SNL drivers. • "Safe parking procedure for vehicle under maintenance. • Safe use of hydraulic jack, Safe procedures for charging of batteries". 	
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		<ul style="list-style-type: none"> • Sensitize workers on awareness/prevention of drug overdose. • Food quality related trainings for HACCP, FSSC, etc. • Sensitize workers on protection of heart/ prevention from heart diseases. • Electrical safety. • Infection control. • Training on the 5 S system. • Fire prevention and general response to emergencies -prepare for dry season. • Use of Personal Protective Equipment (PPE). • Break Away Techniques (BAT) and security intelligence. • Safe harvesting Procedures. • Induction training for new joiners. 	
3.7.2	<p>Records of training are maintained, where appropriate on an individual basis.</p> <p>- Minor compliance -</p>	<p>SNL maintains records of all trainings conducted, including signed attendance sheets of all the attendees of the training, as evidenced by:</p> <ol style="list-style-type: none"> 1. Safe Handling of Pesticides (18/05/2023), for plantation workers, signed attendance sheets with 54 participants, 59 participants. 2. Safe Handling of Pesticides (24/05/2023) 68 participants. 3. Training in sexual Harassment (14/11/2022), for plantation workers, attendance sheets, 30 participants. 4. Preventing Road Accidents (29/11/2022) for maintenance Staffs, 30 participants. 5. Substance Abuse (21/11/2022) 30 participants. 6. Sensitization on Child Abuse (24/10/2022). 7. Importance of PPE in the Workplace (06/06/2022), 17 participants. 8. Workplace accident reduction (13/03/2023), 30 participants. 	Complied

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		<p>9. Chemical safety (28/03/2023).</p> <p>10. Importance of PPE in the workplace (21/03/2023).</p> <p>11. Welding and Cutting Safety (21/03/2023) maintenance workers.</p> <p>12. Occupational health and safety policy (23/01/2023), for production staffs.</p> <p>13. Sexual harassment policy (15/05/2023).</p> <p>14. Gender committee in SNL (30/05/2023).</p> <p>15. Environmental policy (22/01/2023).</p> <p>16. Importance of First Aid (09/05/2023).</p>	
3.7.3	<p>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.</p> <p>- Minor compliance -</p>	<p>Since the last assessment visit, the mill had conducted trainings on SCCS in a few sessions, i.e.:</p> <ul style="list-style-type: none"> - 30/01/2023 - 26/03/2023 - 10/05/2023 - 29/05/2023 <p>The participants were from various departments such as production, weighbridge, laboratory, maintenance, and administration.</p>	Complied
Criteria 3.8: Supply chain requirements for mills.			
3.8.1	<p>Identity Preserved Module</p> <p>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.</p> <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</p>	Not Applicable	Not Applicable

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	without physically separating them, then only Mass Balance Module is applicable.		
3.8.2	<p>Mass Balance Module</p> <p>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>	The mill is deemed to be using Mass Balance module since it is receiving FFB from both certified and non-certified sources.	Complied
3.8.3	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&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.	The estimated tonnage of CPO and PK products that could potentially be produced by the mill is recorded in Table 10 of this report. The actual tonnage produced from last audit date (Jun 2022 – May 2023) is also recorded in the same table.	Complied
3.8.4	The mill shall also meet all registration and reporting requirements for the appropriate supply chain through the RSPO IT platform.	The mill has met all their registration and reporting requirements through RSPO PalmTrace. The details of the mill’s registration are as follows: Members ID: RSPO_PO1000008490 Licence validity: 17/10/2022 to 02/10/2023 Member category: Oil Mill Details of palm trace transactions are summarized in Table 11A	Complied
3.8.5	<p>Documented procedures</p> <p>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:</p>	The mill has documented procedures that guides in the implementation of the MB supply chain supply chain model. The procedures are: 1. SNL – TRAC-375 / MIL-SOP-13 Mass Balance Supply Chain System	Complied

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	<p>a. Complete and up to date procedures covering the implementation of all the elements of the supply chain model requirements.</p> <p>b. Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records).</p> <p>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.</p> <p>d. The mill shall have documented procedures for receiving and processing certified and non-certified FFBs including ensuring no contamination in the IP mill.</p>	<p>2. SNL-LEAD-030 / MIL-SOP-15 RSPO Supply Chain Certification System Responsibilities</p> <p>3. SNL-TS-185 / MILL-SOP-14 Conversion Rate Testing and Calculation</p> <p>4. SNL-PUR-110 / HSE-SOP-21 Approving Suppliers and Transporters and Handling Non-Conformity Products</p> <p>5. SNL-STAK-505 / ADM-SOP-01 Stakeholder Complaints</p> <p>6. SNL-ACC-460 / HSE-SOP-20 Internal Audit of RSPO SCCS</p> <p>7. SNL-TS-180 / MIL-SOP-01 Weighbridge</p> <p>8. SNL-PERF-465 / HSE-SOP-19 Management Review</p> <p>The mill also keeps records of all activities in line with the implementations of the supply chain module. They are:</p> <ol style="list-style-type: none"> 1. Weighbridge tickets 2. Certificate of Analysis 3. Product Allocation 4. Sales documents (invoices and waybills) 5. Training records 6. Mill Operations Report <p>The mill has identified the factory manager as the person with authority over the implementation of the requirements. He has received some training on supply chain from the group assistant sustainability manager.</p> <p>The mill has a documented procedure for receiving and processing certified and non-certified FFBs captioned SNL – TRAC-375 / MIL-SOP-13 Mass Balance Supply Chain System. The document reviewed has information on how the mill receives and processes certified FFB.</p>	
3.8.6	<p>Internal Audit</p> <p>i. The mill shall have a written procedure to conduct annual internal</p>	<p>The mill has documented procedures for conducting internal audits dated 23/06/2020. The procedure outlines the processes for conducting annual</p>	<p>Complied</p>

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	<p>audit to determine whether the mill;</p> <ul style="list-style-type: none"> a. Conforms to the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents. b. Effectively implements and maintains the standard requirements within its organisation. <p>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.</p>	<p>internal audits in SNL. The mill conducted its internal audit on the 23/04/2023 and a total of three non-conformities were identified. For all three NCs identified, the mill has developed corrective actions for the NC closure.</p> <p>The company had its management review meeting on the 16/05/2023 and the results of the internal audit was discussed at the meeting. Records of the meeting was made available for review.</p> <p>The mill maintains both soft and hard copies of the records and report of the internal audit.</p>	
<p>3.8.7</p>	<p>Purchasing and Goods In</p> <ul style="list-style-type: none"> i. The mill shall verify and document the tonnage and sources of certified and the tonnage of non-certified FFBs received. ii. The mill shall inform the CB immediately if there is a projected overproduction of certified tonnage. iii. The mill shall have a mechanism in place for handling non-conforming FFB and/or documents. 	<p>The mill has been receiving both certified FFB from its own supply base and sister company i.e., Ubima, Elele, and Sakponba and non-certified FFB from communities since the last assessment. Receiving of FFB is guided by their SOP Mass Balance Supply Chain System. Each trip of certified FFB sent to the mill using FFB truck is accompanied with delivery note/waybill, gate pass which has the information about field no., estate name, truck registration no., number of bunches, and weights (gross & nett).</p> <p>The management will inform CB should there are any overproduction of certified tonnage. Nonetheless, based on the mass balance sheet and production report, there has been no overproduction recorded.</p> <p>The mechanism for handling non-conforming FFB and/or documents is addressed in SOP of Approving Suppliers and Transporters and Handling Nonconformity Products (Doc. No.: SNL-PUR-110 / HSE-SOP-21, version 02 dated 24/06/2020). Should there be any non-compliance is found after receiving a product, the product cannot be considered as RSPO certified until corresponding documents are obtained from suppliers.</p>	<p>Complied</p>
<p>3.8.8</p>	<p>Sales and Goods Out</p>	<p>For CPO sales, all the required information of this indicator in various documents such as dispatch tickets, commercial invoice, delivery</p>	<p>Complied</p>

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	<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> <ol style="list-style-type: none"> a. The name and address of the buyer; b. The name and address of the seller; c. The loading or shipment / delivery date; d. The date on which the documents were issued; e. RSPO certificate number; f. A description of the product, including the applicable supply chain model (Identity Preserved or Mass Balance or the approved abbreviations); g. The quantity of the products delivered; h. Any related transport documentation; i. A unique identification number. 	<p>note/waybill, bill of lading, and sales contracts, to name a few, was available. Nonetheless, there has been no sales of certified CPO since the last assessment.</p> <p>With regards to PK transaction, the mill is integrated with SNL SIAT Nigeria Limited Crusher. Certified palm kernel is directly transferred to the KCP via kernel bunker. Verification of the Mass Balance Calculation Sheet format for the period under review, showed that the movement of certified material and products was correctly recorded.</p>	
3.8.9	<p>Outsourcing Activities</p> <ol style="list-style-type: none"> i. The mill shall not outsource its milling activities. In cases where the mill outsources activities to independent third parties (e.g. subcontractors for storage, transport or other outsourced activities), the mill holding the certificate shall ensure that the independent third party complies with relevant requirements of this RSPO Supply Chain Certification ii. The mill shall ensure the following: <ol style="list-style-type: none"> a. The mill has legal ownership of all input material to be included in outsourced processes b. The mill has an agreement or contract covering the outsourced 	<p>Not Applicable</p> <p>The mill does not outsource any of its milling activities to third party service providers.</p>	<p style="text-align: center;">Not Applicable</p>

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	<p>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.	The mill does not outsource any of its milling activities to third party service providers.	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.	The mill does not outsource any of its milling activities to third party service providers.	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> <p>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.</p> <p>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.</p>	<p>i) All the sampled records related to the movements of RSPO certified materials and products were found to be accurate, complete, up-to-date, and accessible.</p> <p>ii) The retention period for maintaining the traceability records is 3 years as stated in the SOP MB System clause 1.2 Weighing of Incoming Products and SOP Control of Records [SNL-FM-DOC-060\FS-SOP-01, ver. 1.1, dated 06/06/2023.</p> <p>iii) NA as the mill is using MB model</p> <p>iv)</p> <p>a) All receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK are recorded on a three-monthly basis in the mill's</p>	Not Applicable

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	<p>iv. For Mass Balance Module, the mill:</p> <ul style="list-style-type: none"> 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. 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. 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). 	<p>mass balance accounting sheet. The data was sourced from the mill's Daily Production Report.</p> <ul style="list-style-type: none"> b) Based on the mass balance accounting sheet, the volume of certified CPO and PK that were delivered were correctly deducted from the accounting. c) For the period under review, the mill had always delivered their Mass Balance sales from positive stocks. This was verified through their mass balance accounting as well as transaction records in the PalmTrace. 	
<p>3.8.13</p>	<p>Extraction Rate 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>	<p>OER and KER applied as per estimated volumes. Based on the SOP SNL-/TS-185/MILL-SOP-14; Conversion Rate Testing and Calculation; Dated: 18 & 19/01/2023, theoretical extraction rates will be tested every 6 months whilst actual production volumes were measured and recorded on daily basis.</p>	<p>Complied</p>
<p>3.8.14</p>	<p>Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.</p>	<p>OER and KER applied as per estimated volumes. Based on the SOP SNL-/TS-185/MILL-SOP-14; Conversion Rate Testing and Calculation; Dated: 18 & 19/01/2023, theoretical extraction rates will be tested every 6 months whilst actual production volumes were measured and recorded on daily basis.</p>	<p>Complied</p>
<p>3.8.15</p>	<p>Processing 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.</p>	<p>NA as the mill is using MB module.</p>	<p>Complied</p>

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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>	<p>i) The registration of PalmTrace is carried out by the Group Sustainability Manager, Sustainability Dept. in Head Office. All transactions were registered in the PalmTrace. Among the transactions verified were as follows:</p> <ul style="list-style-type: none"> - CSPK: transaction TR-dcea4ee4-dc88, dated 12/05/2023. <p>ii) RSPO certified volumes sold under different scheme or as conventional were removed in the RSPO PalmTrace and from its stock in the mass balance accounting sheet.</p>	Complied
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>	<p>The company makes claims by stating the supply chain module and their RSPO certificate number on their sales documents such as invoices and waybills.</p>	Complied
General corporate communications			
4.1	<p>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.</p>	<p>The company does make General corporate communications by stating their commitment to the RSPO Certification and membership of RSPO. This was confirmed from the company's (website https://www.siat-group.com/sustainability/).</p>	Complied
4.2	<p>In corporate communications a member is allowed to:</p> <ol style="list-style-type: none"> a. Display its RSPO membership status b. Display the RSPO web address (www.rspo.org) c. State that the member supports the work of the RSPO d. State the member's history with regard to the RSPO. e. Use the RSPO trademark to promote its membership of the RSPO. <p>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.</p>	<p>A review of the company's group website shows the company displays RSPO web address (880) on their page.</p> <p>The company does not use the RSPO trademark as confirmed from review of the company's website, notice boards and sales documents.</p>	Complied

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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.	A review of information captured on the company's website shows the company states their commitment and membership of RSPO. There was no evidence of misleading information as stated in the indicator.	Complied
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.	A review of information captured on the company's website shows the company states their commitment and membership of RSPO. There was no evidence of misleading information as stated in the indicator.	Complied
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.	Review of the company's website, notice boards and other documents did not identify the use of the RSPO corporate logo by the company.	Complied
Business to business communications			
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.	The company makes business to business communication by stating the MB supply chain module they implement and their RSPO Certificate number on their sales document including invoices and waybill.	Complied
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.	The company makes business to business communication by stating the MB supply chain module they implement and their RSPO Certificate number on their sales document including invoices and waybill.	Complied
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 that the product has been made on behalf of the distributor or wholesaler, with specific evidence either through on-pack claims or documentation.	Not Applicable. The site under audit is a crusher (processing plant)	Not Applicable

	b. If the distributor or wholesaler is supply chain-certified they should follow the requirements outlined in section 5.2.		
5.4	<p>A certified member can provide information to its customers detailing the presence of certified palm oil contained within a product even if it is not eligible for a product-specific under RSPO rules. The end product must not be labelled as certified or sold in such a way that implies RSPO certification.</p> <p>For example, a retailer or food service company may require a breakdown of all palm based ingredients within an end product and the certified status of each. This information may be provided by a certified RSPO member without constituting a product-specific claim.</p>	The mill is certified against the RSPO MB supply chain modules and communicates same on their sales documents to their customers.	Complied
MODULE B – MASS BALANCE SPECIFIC RULES			
Minimum Mass Balance content			
	95% or above of the oil palm content must be RSPO MB-certified.	The mill is certified and produces 100% MB CPO and PK.	Complied
	Where there is any percentage of non-certified oil palm within the product, the reason for this must be fully justified and an action plan for moving to fully certified oil palm must be in place, in accordance with the requirements of the RSPO SCCS. In addition, the non-certified volume must be covered by equivalent volume of RSPO Credits.	The mill is certified and produces 100% MB CPO and PK.	Complied
Labelling and trademark (MB)			
	<p>Members are allowed to use the RSPO label in one of the following ways:</p> <ul style="list-style-type: none"> • Surrounded by the text: 'Certified sustainable palm oil'. • The RSPO label MUST contain the tag 'MIXED'. The tag MIXED designates oil palm products sourced under the Mass Balance (MB) supply chain system, which administratively balances inputs and outputs of certain palm oil volumes. The tag 'MIXED' on a product does 	Review of the company's website, sales document, notice boards and brochures did not identified the use of the RSPO label or trademark by the company.	Complied

	<p>not guarantee that the product itself contains the certified material; some or all of it may reside in a product that does not carry a claim.</p> <ul style="list-style-type: none"> • The RSPO label can also include the statement: '[The palm oil contained in this product] contributes to the production of certified sustainable palm oil'. • Wherever the RSPO trademark is displayed, the applicable trademark license number must be shown immediately under or next to the trademark or the 'statement'. Font must be Calibri, font size must be at least 4 pt (1.4 mm or 0.06 inch). • In on-pack communications, the RSPO trademark can be printed anywhere on the pack. Further guidance on use of the trademark is provided in the RSPO Trademark License Terms and Conditions and in Annex 1 of the Rules on Market Communications & Claims document. 		
Messaging (MB)			
	<p>Messaging ALLOWED in storytelling in product-related communications includes:</p> <ul style="list-style-type: none"> • [Oil palm products]/[palm oil]/[palm kernel oil] from RSPO-certified mills and plantations were mixed with non-certified oil palm products in the supply chain. • The volume of [oil palm products][palm oil]/[palm kernel oil] in this product reflects an equivalent volume of palm oil or palm kernel oil produced by RSPO certified mills and plantations. • In off-product communications, reference to (or images of) particular RSPO-certified production units, if the relationship to those units can be shown in company records is allowed. <p>Messaging NOT ALLOWED in storytelling in product-related communications:</p> <ul style="list-style-type: none"> • Anything that can lead consumers to believe that RSPO-certified palm products are (certified to be) part of the product. 	<p>Review of the company's website, sales document, notice boards and brochures did not identified the use of the RSPO label or trademark by the company.</p>	<p>Complied</p>

<p>Principle 4: Respect community and human rights and deliver benefit Respect community rights, provide equal opportunities, maximise benefits from engagement and ensure remediation where needed.</p>			
<p>Criteria 4.1: The unit of certification respects human rights, which includes respecting the rights of Human Rights Defenders.</p>			
4.1.1	<p>(C) 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, supply chain 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>Siat SA has a general Human Rights policy which is applicable to all their subsidiaries including SNL. The company states through the policy its commitment to preventing any form of human rights abuses as enshrined in the constitution of the countries it operates in and also prohibits all form of intimidations, harassment and retaliation against human rights defenders. The company expects all their companies, business partners and associates to adhere to the policy.</p> <p>Interview with the human resource manager indicates the company communicates its policies to the workers through tools box talk which is done once in a week.</p> <p>For contractors, the policies are shared and explained to their understanding during the contract agreement. Also, the policies have been communicated to the communities during their engagements with the company.</p>	Complied
4.1.2	<p>(C) The unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.</p> <p>- Critical (Major) compliance -</p>	<p>Interview with the workers and community representatives all confirmed the company does not instigate violence or use any form of harassment against the workers or communities. They indicated that although their federal police and military on the presence SNL, they are there for the reason of ensuring the safety of the workers but are not involved in the operations.</p>	Complied
<p>Criteria 4.2: 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>(C) 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>The company has a documented SOP for grievance captioned Receiving and Handling Grievance dated 02/04/2019. The aim of the SOP among others is to</p> <ul style="list-style-type: none"> Develop a culture that views grievance as an opportunity to improve the company and the way it works. 	Complied

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	<p>- Critical (Major) compliance -</p>	<ul style="list-style-type: none"> • Ensure that all grievance is documented resolved in a determined timeframe, objectively and with sensitive and in complete confidentiality when requested or needed. • Ensure the view of the complainant and respondent are respected and that any party to a grievance is not discriminated against or victimised. <p>The communities have established Landowners Association (Community Committee) who by the company’s SOP acts as mediators between the community and the company on issues of grievances. However, community members can also report directly to the company depending on the grievance. The procedure provides timelines for addressing any grievance that is reported to the company. The procedure also makes provisions to ensure the anonymity of complainants and whistle-blowers. For all complaints made to the company, there is a logbook in place to record all the complaints. The logbook which is in an excel program was made available for review. A review showed the company has received one complain about the period under review and has subsequently been address within the timeframe stipulated by the procedure.</p>	
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>To ensure the communities are aware and understand the procedures in place for raising a grievance, the company engages the communities in a quarterly meeting or when required to inform and also provide trainings on the various company documents including the grievance procedures. Evidence on the records of community meetings was made available for review.</p> <ol style="list-style-type: none"> 1. SNL Management Meeting with Elele Estate Landlords’ Executives on Relationship with the Host Communities Date: 28th April 2023 Agenda: Grievance and Complaint Procedure Attendance: 2 SNL staff and 8 Landowners Executives 	Complied

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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>Interview with the Landowners association confirmed that at all times, the progress made on addressing the grievances are communicated to the parties involved. Also, the outcome of the grievance resolution is made available to the parties either through the Landowners association or directly from the company. They did not raise any objectives so far with the implementation of the procedure.</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>A review of the Grievance Procedure procedures did identify provisions on options made available for complainants to access independent legal and technical advice, to choose individuals or groups to support them and/or act as observers and to seek independent legal or technical advice.</p>	Complied
Criteria 4.3: The unit of certification contributes to local sustainable development as agreed by local communities.			
4.3.1	<p>(C) Contributions to community development that are based on the results of consultation with local communities are demonstrated.</p> <p>- Critical (Major) compliance -</p>	<p>The company provides support to the Ubima and Elele communities in whose communities the estates are established. Interview with the community liaison manager indicates the support comes in various forms such as contracts for land preparations, road rehabilitations, monthly stipends to the community chiefs and the most elderly in each of the two communities, access to the company primary school for free, 0.5% of annual turnover which is used for community projects such as construction of markets. These supports are based on agreements the community made with the company. Reviewed an MOU captioned Harmonised MOU between SNL and Landlords Association of Ubima and Elele Estate as Resolved at their Meetings of Thursday July 15, 2021. Some of these supports are also based on the company’s Corporate Social Responsibilities.</p> <p>Interview with the leaders from the Egbeda, Odiemudie, Elilibo and Odieke communities acknowledge the support the company makes to the community which includes road rehabilitation, scholarships and contracts given to the landowners. However, an MOU signed between the company</p>	OFI

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		<p>and landowners requires a certain percentage of the earning made available to the community. But this has not been complied with by the company.</p> <p>Further interview with the community liaison manager indicates there has been discussions with the community as to why the percentage quota on the earning are not disbursed at the moment.</p> <p>However, the liaison manager indicated that the meeting was held without taking any records. Hence the audit team were unable to verify the response of the company and as a result an OFI was raised on the indicator.</p>	
<p>Criteria 4.4: 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.</p>			
4.4.1	<p>(C) 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.</p> <p>- Critical (Major) compliance -</p>	<p>The company has land documents which proves their legal rights to the use of land for their plantation operations. Reviewed the lease agreement made on the 07/12/2011 between the Government of River State of Nigeria and Siat Nigeria Limited. The agreement led to the acquisition of the former Risonpalm Nigeria Limited by Siat Nigeria Limited excluding the land which still belong to the government. The land was leased to SNL for a period of 35 years as indicated in the lease agreement. The company makes payment of the annual ground rent every five years. Reviewed a letter from the Ministry of Agriculture to SNL acknowledging receipt of lease payment for the five-year period from 1st January 2020 to 31st December 2024.</p>	Complied
4.4.2	<p>Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and include:</p> <p>- Minor compliance -</p> <p>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</p>	<p>Not Applicable</p> <p>This was an existing state-owned plantation which was leased to SNL through an agreement with the Government of the River State of Nigeria. Communities did not contribute land for SNL operations</p>	Not Applicable

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	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	Not Applicable This was an existing state-owned plantation which was leased to SN through an agreement with the Government of the River State of Nigeria. Communities did not contribute land for SNL operations.	
	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.	Not Applicable This was an existing state-owned plantation which was leased to SN through an agreement with the Government of the River State of Nigeria. Communities did not contribute land for SNL operations.	
4.4.3	(C) 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 -	The company has maps showing the extent of their legal rights to the use of land for their plantations. The maps were made available for review, and they covered a total area of 16,386.4ha. However, the Certificate of Occupancy issued by the state to the company covers 18,482.58 ha. Interview with the Chief agricultural officer and the public relations manager for the company indicates some sections of the land have been occupied and been used by the communities although those sections of the land are within their jurisdiction. Interview with the communities during the audit period confirmed SNL is operating within their boundary limit and have not acquired new land or operating outside their boundary limits.	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 -	All documents of the company are written in the English language which is the official spoken language in Nigeria. However, the company uses a combination of the pidgin and local language during engagements with the 22 communities under both Elele and Ubima to ensure they understand the information provided to them.	Complied
4.4.5	(C) 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 -	Interview with the communities during the audit period, they stated that the communities are represented by their chiefs, elders, youth representatives, and landowners' associations.	Complied

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4.4.6	There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties. - Minor compliance -	Not Applicable This was an existing state-owned plantation which was leased to SN through an agreement with the Government of the River State of Nigeria. Communities did not contribute land for SNL operations.	Not Applicable
Criteria 4.5: 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	(C) Documents showing identification and assessment of demonstrable legal, customary and user rights are available. - Critical (Major) compliance -	Not Applicable The company has not undertaken any new plantings. SNL still operates within its previously land leased from the state.	Not Applicable
4.5.2	(C) 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 -	Not Applicable The company has not undertaken any new plantings. SNL still operates within its previously land leased from the state.	Not Applicable
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 -	Not Applicable The company has not undertaken any new plantings. SNL still operates within its previously land leased from the state.	Not Applicable
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,	Not Applicable	Not Applicable

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	the full range of food and water provisioning options are considered. There is transparency of the land allocation process. - Minor compliance -	The company has not undertaken any new plantings. SNL still operates within its previously land leased from the state.	
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 -	Not Applicable The company has not undertaken any new plantings. SNL still operates within its previously land leased from the state.	Not Applicable
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 -	Not Applicable The company has not undertaken any new plantings. SNL still operates within its previously land leased from the state.	Not Applicable
4.5.7	New lands will not be acquired for plantations and mills after 15 November 2018 as a result of recent (2005 or later) expropriations in the national interest without consent (eminent domain), except in cases of smallholders benefitting from agrarian reform or anti-drug programmes. - Minor compliance -	Not Applicable The company has not undertaken any new plantings. SNL still operates within its previously land leased from the state.	Not Applicable
4.5.8	(C) New lands are not acquired in areas inhabited by communities in voluntary isolation. - Critical (Major) compliance -	Not Applicable The company has not undertaken any new plantings. SNL still operates within its previously land leased from the state.	Not Applicable
Criteria 4.6: 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	(C) 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 -	Not Applicable This was an existing state-owned plantation which was leased to SNL through an agreement with the Government of the River State of Nigeria. Communities did not contribute land for SNL operations.	Not Applicable

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		However, the company has a documented grievance procedure which has been shared and communicated to the communities. With the procedure, the communities can communicate any complaint about land loss or destruction of farms or property to the company. The procedure has provisions for investigating and addressing all concerns including payment of compensation where applicable.	
4.6.2	<p>(C) 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>Not Applicable</p> <p>This was an existing state-owned plantation which was leased to SNL through an agreement with the Government of the River State of Nigeria. Communities did not contribute land for SNL operations.</p> <p>However, the company has a documented grievance procedure which has been shared and communicated to the communities. With the procedure, the communities can communicate any complaint about land loss or destruction of farms or property to the company. The procedure has provisions for investigating and addressing all concerns including payment of compensation where applicable.</p>	Not Applicable
4.6.3	<p>Evidence is available that equal opportunities are provided to both men and women to hold land titles for small holdings.</p> <p>- Minor compliance -</p>	<p>Not Applicable</p> <p>This was an existing state-owned plantation which was leased to SNL through an agreement with the Government of the River State of Nigeria. Communities did not contribute land for SNL operations.</p>	Not Applicable
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>	<p>Not Applicable</p> <p>This was an existing state-owned plantation which was leased to SNL through an agreement with the Government of the River State of Nigeria. Communities did not contribute land for SNL operations.</p>	Not Applicable
<p>Criteria 4.7: 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>(C) A mutually agreed procedure for identifying people entitled to compensation is in place.</p>	Not Applicable	Not Applicable

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	- Critical (Major) compliance -	<p>This was an existing state-owned plantation which was leased to SNL through an agreement with the Government of the River State of Nigeria. Communities did not contribute land for SNL operations.</p> <p>However, the company has a documented grievance procedure which has been shared and communicated to the communities. With the procedure, the communities can communicate any complaint about land loss or destruction of farms or property to the company. The procedure has provisions for investigating and addressing all concerns including payment of compensation where applicable.</p>	
4.7.2	<p>(C) A mutually agreed procedure for calculating and distributing fair compensation (monetary or otherwise) is in place and documented and made available to affected parties.</p> <p>- Critical (Major) compliance -</p>	<p>Not Applicable</p> <p>This was an existing state-owned plantation which was leased to SNL through an agreement with the Government of the River State of Nigeria. Communities did not contribute land for SNL operations.</p>	Not Applicable
4.7.3	<p>Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development.</p> <p>- Minor compliance -</p>	<p>Not Applicable</p> <p>This was an existing state-owned plantation which was leased to SNL through an agreement with the Government of the River State of Nigeria. Communities did not contribute land for SNL operations.</p>	Not Applicable
Criteria 4.8: The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrated that they have legal customary, or user rights.			
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>Review of the lease agreement documents confirmed land for SNL plantations was leased from the state and not from the communities. Further interview with the communities confirmed there are no disputes on land used by SNL for their operations.</p>	Complied
4.8.2	<p>(C) 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</p>	<p>Review of the lease agreement documents confirmed land for SNL plantations was leased from the state and not from the communities. Further interview with the communities confirmed there are no disputes on land used by SNL for their operations</p>	Complied

	addresses any unresolved conflict through appropriate conflict resolution mechanisms. - Critical (Major) compliance -		
4.8.3	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 right, there claims will be settled using the relevant requirements (Indicator 4.4.2, 4.4.3 and 4.4.4). - Minor compliance -	Review of the lease agreement documents confirmed land for SNL plantations was leased from the state and not from the communities. Further interview with the communities confirmed there are no disputes on land used by SNL for their operations	Complied
4.8.4	For any conflict or dispute over the land, the extent of the disputed area is mapped out in participatory way with involvement of affected parties (including neighbouring communities where applicable). - Minor compliance -	Review of the lease agreement documents confirmed land for SNL plantations was leased from the state and not from the communities. Further interview with the communities confirmed there are no disputes on land used by SNL for their operations. However, the company has a documented grievance procedure which has been shared and communicated to the communities. With the procedure, the communities can communicate any complaint about land loss or destruction of farms or property to the company. The procedure has provisions for investigating and addressing all concerns including payment of compensation where applicable.	Complied
<p>Principle 5: Support smallholder inclusion Include smallholders in RSPO supply chains and improve their livelihoods through fair and transparent partnerships.</p>			
<p>Criteria 5.1: The unit of certification deals fairly and transparently with all smallholders (Independent and Scheme) and other local businesses.</p>			
5.1.1	Current and previous period prices paid for FFB are publicly available and accessible by smallholders. - Minor compliance -	SNL has developed a checklist to for monthly inspection of current and previous FFB prices on notice boards. The notice boards listed include admin board, admin notice board, mill notice board, weighbridge notice board, mill security guard notice board. The list showing postings on the respective boards for the months of August – December 2022 and January to May 2023 were seen at the time of the	Complied

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		<p>audit. Additionally, site visits to the different notice boards revealed that the previous and current prices are effectively posted, and visible.</p> <p>Moreover, SNL has developed a system of bulk SMS messaging to their FFB suppliers to inform them of price changes. The bulk SMS messaging system was created through "bulksmsnigeria.com". A datasheet was generated to show communication to FFB supplier on the 15/08/2022 (at 10.47 am) and 19/08/2022 (at 15.54 pm). This was meant to inform FFB suppliers of a price increase from 65,000/tonne to 75,000/tonne), in Nigerian Naira.</p>	
5.1.2	<p>(C) Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.</p> <p>- Critical (Major) compliance -</p>	<p>SNL has developed an SOP titled: Fresh Fruits bunches Price Calculation (document reference: SNL-CR-505/CR-SOP-10, of 0/08/2022); that lays down the modalities for reaching FFB pricing for FFB suppliers. The procedure outlines the factors considered when calculating the FFB price.</p> <p>SNL calls meetings to explain FFB pricing, meeting presided over by COO, explains methods on how to arrive at price, e.g., prevailing price and international market price.</p> <p>For instance, a meeting held with FFB suppliers on 13th July 2022: topics discussed included: sensitization, identification of FFB supply source, registration and supply agreement, price review mechanism, etc. Attendance sheet signed by 23 FFB suppliers, with phone numbers and signatures. Explanations given by Chief Operations officer (Tsohe Christopher). Meeting held at Management Club House in Ubima.</p> <p>Minutes of another meeting held on 20/09/2022 at Mill Conference Room to discuss FFB pricing with suppliers. The meeting sensitized FFB suppliers on standards of quality of fruits to be supplied to SNL.: quality standards for fruit harvesting, FFA content, offensive taste of oil. With signed attendance sheet, 21 FFB suppliers participated</p>	Complied
5.1.3	<p>(C) Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.</p> <p>- Critical (Major) compliance -</p>	<p>SNL pricing is made based on prevailing market price and international market prices, based on these, SNL negotiates and agrees on new prices with FFB suppliers as evidenced by minutes of meetings reviewed during the audit as well as a datasheet generated to show communication to FFB</p>	Complied

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		supplier on the 15/08/2022 (at 10.47 am) and 19/08/2022 (at 15.54 pm), which was meant to inform FFB suppliers of a price increase from 65,000/tonne to 75,000/tonne), in Nigerian Naira.	
5.1.4	<p>(C) 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 repayments through FFB price reductions for replanting and or other support mechanisms where applicable.</p> <p>- Critical (Major) compliance -</p>	<p>SNL does not have any scheme smallholders in their operations but rather, SNL buys FFB from suppliers in local communities. The suppliers buy their FFB from local community members who collect from the wild. The wild palms were neither planted nor nurtured by the communities but rather grow naturally on community lands. Discussion with the FFB suppliers indicates they have periodic meetings with the company where they discuss all issues of interest such as FFB pricing, transportation of the FFB from sites to the company.</p> <p>This was evidenced by minutes of meetings held between the company and the FFB suppliers previously cited.</p>	Complied
5.1.5	<p>Contracts are fair, legal and transparent and have an agreed timeframe.</p> <p>- Minor compliance -</p>	<p>SNL signs contracts with all its FFB suppliers. Sample contracts were seen during the audit. For instance:</p> <ol style="list-style-type: none"> 1. Fresh Fruit Bunches (FFB) Supply Agreement with Pavilight International resource (18th/07/2022) 2. With Eat and Smile Restaurant Enterprises (13/07/2022) 3. With Okey & SAAC Enterprises (28/05/2022), plus certificate of business registration of the enterprises. <p>All contracts are agreed for a period of 2 years.</p>	Complied
5.1.6	<p>(C) 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>Article 6 of the supply agreements stipulates that payment of FFB supplied shall be done within 30 days working.</p> <p>Article 7 requires that all suppliers must comply with all applicable laws of the federal republic of Nigeria.</p> <p>Article 8: Method of Payment shall be by bank transfer.</p>	Complied

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		<p>Sample payments receipts were seen at the time of the audit, titled: FFB/Nuts Supplier Electronic Banking Payment Voucher/Weighbridge Ticket Summary:</p> <p style="padding-left: 40px;">Name of supplier, bank name and bank account number, FFB supply date, Weight receipt number, Weight product type (e.g., dura) price per tonne and total price.</p> <p>Interviews with suppliers revealed that the payments are timely as agreed in their contracts.</p>	
5.1.7	<p>Weighing equipment is verified by an independent third party on a regular basis (this can be government).</p> <p>- Minor compliance -</p>	<p>SNL weighing equipment (weighing bridge) are verified by an independent third party every six months, i.e., twice a year. Avery Nigeria Limited (Obase Road, Off Oba Akram Avenu; P.O. Box 2 Ikeja Lagos, conducted a verification of the weighing bridge at Ubima:</p> <p style="padding-left: 40px;">Date of calibration: 27/01/2023 Certificate No.: 0008492 The next calibration date has been set for July 2023.</p> <p>For Elele:</p> <p style="padding-left: 40px;">Date of Calibration: 28/01/2023 Certificate No.: 0008491 Next calibration slated for July 2023.</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>- Minor compliance -</p>	<p>SNL does not have any smallholders in their supply chain, but rather sources FFB from suppliers who buy from collectors of wild fruits from neighbouring communities. Based on distance, SNL evacuates FFB from suppliers who cover long distances from the source to the SNL mill. The rule of thumb is to evacuate for FFB suppliers who supply from outside the state in which SNL is located (i.e., outside Rivers State).</p> <p>Additionally, SNL encourages suppliers to plant their own palms and subsidises prices of seedlings for suppliers who want to plant, and equally</p>	Complied

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		transports seedlings from SNL nursery to their respective farms. i.e., Naira 900 instead of Naira 1500 per seedling.	
5.1.9	<p>(C) 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>	SNL has developed a grievance mechanism covering all stakeholders including the FFB suppliers. The SOP is titled: Receiving and Handling Grievance dated 02/04/2019. Indicator 4.2.1 covers how the grievance mechanism works. Meanwhile, indicator 4.2.2 covers aspects related to how SNL ensures that the grievance mechanism is understood by all parties concerned.	Complied
Criteria 5.2: The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains.			
5.2.1	<p>The unit of certification consults with interested smallholders (irrespective of type) 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>	<p>SNL does not have any smallholders in their supply chain, but rather sources FFB from suppliers who buy from collectors of wild fruits from neighbouring communities. Based on distance, SNL evacuates FFB from suppliers who cover long distances from the source to the SNL mill. The rule of thumb is to evacuate for FFB suppliers who supply from outside the state in which SNL is located (i.e., outside Rivers State).</p> <p>Additionally, SNL encourages suppliers to plant their own palms and subsidises prices of seedlings for suppliers who want to plant, and equally transports the seedlings from SNL nursery to their respective farms. i.e., Naira 900 instead of Naira 1500 per seedling.</p>	Complied
5.2.2	<p>The unit of certification develops and implements livelihood improvement programmes, including at least capacity building to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder).</p> <p>- Minor compliance -</p>	<p>Not applicable. SNL does not have any smallholders in their supply chain, but rather sources FFB from suppliers who buy from collectors of wild fruits from neighbouring communities.</p> <p>This notwithstanding, SNL encourages suppliers to plant their own palms and subsidises prices of seedlings for suppliers who want to plant, and equally transports the seedlings from SNL nursery to their respective farms. i.e., Naira 900 instead of Naira 1500 per seedling.</p>	Not Applicable
<p>PROCEDURAL NOTE: The RSPO is currently developing a separate standard for Independent Smallholders.</p>			

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5.2.3	Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production. - Minor compliance -	SNL has developed a system of glocalization of the sources of FFB and has developed a map showing GPS locations and names of the corresponding FFB suppliers. This has resulted in the development of a map titled "Delta State FFB Suppliers Geolocations". SNL continually works with its suppliers to promote legality of FFB supplies.	Complied
5.2.4	(C) Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling. - Critical (Major) compliance -	Not Applicable. SNL does not have any scheme smallholders in their supply chain, but rather sources FFB from suppliers who buy from collectors of wild fruits from neighbouring communities.	Not Applicable
5.2.5	The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme. - Minor compliance -	Not Applicable. SNL does not have any scheme smallholders in their supply chain, but rather sources FFB from suppliers who buy from collectors of wild fruits from neighbouring communities.	Not Applicable
Principle 6: Respect workers' rights and conditions			
Protect workers' rights and ensure safe and decent working conditions.			
Criteria 6.1: Any form of discrimination is prohibited.			
6.1.1	(C) 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. - Critical (Major) compliance -	The company has an Equal Opportunity policy dated December 2017 and approved by the Siat Group Chairman. The policy states that Siat is committed to ensuring that any form of discrimination based on ethnic origin, national origin, race, religion, sexual orientation, disability, political affiliation, and other social condition is prohibited. Interview with workers and their representatives indicates the policy has been communicated to their understanding during their morning musters. The policy is implemented by the company through the documented recruitment procedure. The procedure ensures workers are no discriminated by ensuring recruitments, promotions and trainings are equally accessible to all workers.	Complied
6.1.2	(C) Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated	Interview with the workers' representatives of both Ubima and Elele estate, sampled workers in block G52 (Elele estate), gender committee and the	Complied

	<p>against. Evidence includes migrant workers' non-payment of recruitment fees.</p> <p>- Critical (Major) compliance -</p>	<p>local committees (community) did not identify any case of discrimination in the company.</p>	
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>The company has a documented Recruitment procedure dated 10/08/2017 and the objective of the procedure is to ensure that each person has equal access to employment based on merit, qualification, experience, skill, and knowledge and to put the right people at the right places.</p> <p>The procedure reviewed covers the recruitment of both permanent and contract workers who are both under the direct management of the company. The [procedure starts with a job request from the Head of Department which is submitted to the Human Resource office. This will be followed by an advertisement and the reception of application letters which then directed to the Head of Departments. A panel is the constituted to conduct interviews after shortlisting the applicants. An interview record sheet is used for the interview and the successful applicant undertakes a medical test and the job offer is made.</p> <p>The audit reviewed the personnel file of a nurse recruited by SNL on the 31st March 2023 and the process followed the company's recruitment process.</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>The company conducts medical test on their workers before recruitment. The medical test is to access their fitness for the task ahead. However, pregnancy test is not among the list of tests conducted by the medical officers. This was further confirmed by the recruit of a pregnant woman by the company three months prior to this audit.</p>	Complied
6.1.5	<p>(C) 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>The company has a gender committee in place formed by management with committee members officially appointed and tasked to handle various issues including sexual harassment, discrimination, and violence among women in the work. The Gender Committee is made up of six members (5 females</p>	Complied

		<p>and 1 male). They have a documented annual program for the 2023 year and the activities include:</p> <ol style="list-style-type: none"> 1. International women’s day celebrations 2. Pregnant and Nursing Mothers with committee 3. Child labour Sensitization 4. Gender Committee Meetings <p>The committee presented evidence of implementation of their program for the year. Some of the records reviewed are:</p> <ol style="list-style-type: none"> 1. Minutes on the Gender Committee Meeting Date: 22nd March 2023 Attendance: 8 members 	
6.1.6	<p>There is evidence of equal pay for the same work scope. - Minor compliance -</p>	<p>The company employs both permanent and contract workers in their operations. To ensure there are equal pay for the same of work scope, the company has a salary grade which guide the determination of workers’ salaries. A review of the salary grade shows different salaries for different grade which also considers the number of years working in the company. Interview with the workers’ representatives from both the Ubima and Elele estates confirmed there are equal pay for the same work scope.</p>	Complied
<p>Criteria 6.2: 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 st living wages (DLW).</p>			
6.2.1	<p>(C) Applicable labour laws, union and/or other collective agreements and documentation of pay and conditions are available to the workers in national languages and explained to them in language they understand. - Critical (Major) compliance -</p>	<p>For all workers employed by the company be it a permanent staff or contract staff, the company issues appointment letters to their staffs. These documents are signed by the workers after the content of the document has been explained to their understanding. Interview with the workers’ representatives from both the Ubima and Elele estate and sampled workers in block G52 all confirmed copies of their appointment letters are made</p>	Complied

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		<p>available to the workers when employed. Some of the information captured in the appointment letters are the Position, Grade Level, Basic salary, Allowances, and date of commencement. In the appointment letter, the worker is also informed of the company's conditions of service which are available to the workers through their representatives.</p> <p>The workers are also issued pay slips at the end of each month. This document has information on their pay and the necessary deductions. Interview with the workers' representatives also indicates workers are educated on their pay grade and the needed deductions made every month. The company also has documented copies of conditions of services for the various categories of workers. Copies has been made available to the workers through their representatives and explained to their understanding.</p>	
<p>6.2.2</p>	<p>(C) 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, including work done by family members.</p> <p>- Critical (Major) compliance -</p>	<p>All workers of the company have been issued with an appointment letter which has information on their pay and working conditions. The workers also have the company's conditions of service which provides information on the rights and obligations as well as other conditions of service available to the workers. These documents have information on entitlements such as overtime, annual and sick leave, maternity leave, regular working hours among others.</p> <p>Workers also have access to their payslips each month and these provides information on the basic salary, overtime worked, income tax deductions and other allowances. Interview with the workers confirm the pay they receive at the end of the month is consistent with what is stated in their appointment letter and also with the work done including overtime payment. Workers interviewed did not complain of identified shortages in their pay. Also, a review of 8 sampled payslips confirmed information on the documents are accurate with regards to the basic pay and overtime payment.</p>	<p>Complied</p>
<p>6.2.3</p>	<p>(C) There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave,</p>	<p>Reviewed the company's condition of service, sampled payslips for both permanent and contract workers as well as sampled appointment letters.</p>	<p>Complied</p>

	<p>reasons for dismissal, period of notice and other legal labour requirements.</p> <p>- Critical (Major) compliance -</p>	<p>All these documents confirm compliance to the country's legal requirements. The is compliance to the regular working hours of eight hours a day and 40 hours in a week. Overtime is calculated and pay for all work done in excess of the 8 hours a day or 40 hours a week. Workers are paid for taking their annual, sick, or maternity leave where applicable. Also, all deduction made with regards to the payslips were found to be in compliance to the legal requirements of the country.</p> <p>Review of the conditions of service for the various workers also contains information such as holiday entitlements, hours of work, overtime, sick leave among others. All were in compliance to the labour regulations of the country.</p>	
<p>6.2.4</p>	<p>(C) 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 (5 years) is allowed to upgrade the infrastructure.</p> <p>- Critical (Major) compliance -</p>	<p>The company has made housing available to some of their workers including permanent and contract staffs. Workers not accommodated by the company are provided utility allowances unlike those accommodated by the company. The company also has a medical and a primary educational facility which is open to all workers and their families at no cost. Water supplies has also been made available to the houses and as such there is a continuous availability of water to the workers and their families at all times. However, a visit to the Obajo street where some of the junior staffs are housed, it was observed that some of the houses were recently renovated while others were found to be in bad condition with some sections of the roofing falling off. Management indicated that they have a 10-year housing plan that is been implemented to ensure all the SNL houses are renovated or constructed to be in good conditions for the workers. The 10 years housing plan was made available for review, and it has information on the amount allocated and the expected year for the renovation activities.</p>	<p>Complied</p>
<p>6.2.5</p>	<p>The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.</p> <p>- Minor compliance -</p>	<p>The company has provided mini markets in the camps of the workers where they can access all their food supplies at affordable prices. There are also major markets nearby the workers camps were workers visit to get all their market needs</p>	<p>Complied</p>

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6.2.6	<p>A DLW is paid to all workers, including those on piece rate/quotas, for whom the calculation is based on achievable quotas during regular work hours.</p> <p>- Minor compliance -</p>	<p>The company has assessed the prevailing wage it is currently making to the least earning staffs. The assessment covered both the permanent and contract staff of the company. The assessment covered the basic paid in addition to in-kind benefits the company make available to their workers. The in-kind benefits include free accommodation or housing allowance, transportation allowance, free medicals among others. In all the junior staff earns 210,274 naira while the contract staff earns 103,157 naira for the month. This was found to be above the national minimum wage of 30,000 naira per month</p>	Complied
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PROCEDURAL NOTE:

With reference to the 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 exist¹.

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.

In the absence of such benchmarks, the RSPO will collaborate with the GLWC and/or local experts on developing oil palm industry benchmarks².

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. 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 Wage³.

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:

- Updated assessment on prevailing wages and in-kind benefits
- There is annual progress on the implementation of living wages
- 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

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<p>gradual implementation of the living wage payment</p> <ul style="list-style-type: none"> 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. 			
6.2.7	<p>Permanent, full-time employment 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>The company has both permanent and contract workers in their operations and both categories of workers are engaged in plantations work. However, a review of the company's Staffing of Contract Workers' procedure dated 09/05/2022 and approved by the Chief Operating Officer shows that, contract workers engaged by the company are made permanent workers after continuous service for a period of four years.</p>	Complied
<p>Criteria 6.3: 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>(C) A published statement recognizing freedom of association and right to collective bargaining in national languages is available and is explained to all workers in languages that they understand and is demonstrably implemented.</p> <p>- Critical (Major) compliance -</p>	<p>SIAT group has a Freedom of Association policy which is applicable to all their subsidiaries including SNL. The policy states that Siat respect and support the right of all categories of workers to freedom of association and to collective bargaining. The company commit to implementing this policy by</p> <ol style="list-style-type: none"> 1. Allowing all workers without distinction to form and/or join any association of their own choosing. 2. Recognizing worker's association as partners for the purposes of reaching consensus relationships between the company and its workforce. 3. Allowing workers association to conduct their activities without interference and 4. Not tolerating intimidations, reprisal, and discrimination of any kind against association, members, or representatives or those advocating membership for the association. <p>Interview with the workers representatives indicates the policy has been explained to their understanding and there are no intimidations by management to workers forming and been part of the association.</p>	Complied

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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 and made available upon request.</p> <p>- Minor compliance -</p>	<p>The company holds meetings with the workers’ representatives as and when the need arises. For all meetings, records are taking the secretary of the workers’ representatives. The meeting records are shared with the management. Copies of the meeting records were made available for review.</p> <ol style="list-style-type: none"> 1. Meeting of Workers Representatives and Management Date: 4th May 2023 Venue: Training Centre Attendance: 22 	Complied
6.3.3	<p>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.</p> <p>- Minor compliance -</p>	<p>Interview with the workers’ representatives from both Ubima and Elele estate all confirmed management does not interfere in the operations of the workers’ union. Leaders of the workers are selected through an election conducted by the workers themselves with management interference or intimidations.</p>	Complied
<p>Criteria 6.4: Children are not employed or exploited.</p>			
6.4.1	<p>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.</p> <p>- Minor compliance -</p>	<p>SIAT group has a child protection policy which is applicable to all their subsidiaries including SNL. The policy states that Siat subscribes to a zero-tolerance policy for child labour or exploitation of children in any of its operations. The company commits to securing a better future for children by:</p> <ol style="list-style-type: none"> 1. Only employing workers who can prove that they are above 18 years of age. 2. Immediately discontinuing the employment of a child in the event of discovering child labour. 3. Discouraging workers whose own children are encouraged to work with the family when they are of school age. 4. Encouraging all workers to school their children. 	Complied

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		<p>5. Refraining from engaging in business with partners who resort to using child labour in their operations.</p> <p>A review of the contracts signed by the company with some of their third-party contractors including contractors providing transportation services, ploughing, and felling and stacking services all have clauses requiring the contractor to at all times adhere to the policies of the company including the child labour policy. During field visit and review of sampled workers files did not identify the use of children below the age of 18 years in the company's operations.</p>	
6.4.2	<p>(C) 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.</p> <p>- Critical (Major) compliance -</p>	<p>The company has a documented Age Screening procedure captioned 19/03/2020 and approved by the Chief Operating Officer. The objective of the procedure is to ensure the non-violation of under aged recruitment policy. The procedure requires prospective workers to submit birth certificate, identity cards or sworn affidavit during the selection process. The recruiting officer is required to confirm the age of the worker during the selection process and copies are kept on the files of the recruited workers.</p> <p>Field visit during the audit period and review of sampled workers files did not identify the use of children below the age of 18 years in the company's operations</p>	Complied
6.4.3	<p>(C) Young persons may be employed only for non- hazardous work, with protective restrictions in place for that work.</p> <p>- Critical (Major) compliance -</p>	<p>Interview with the company's Human Resource manager indicates the company does not employ workers below the age of 18 years in their operations. This was also conformed during field visit and review of workers files.</p>	Complied
6.4.4	<p>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.</p> <p>- Minor compliance -</p>	<p>Reviewed sampled records of sensitization on the company's No Child labour policy. They include:</p> <ol style="list-style-type: none"> Human Resource Policies (No Child labour) Date: 8th May 2023 Attendance: 16 Nursery workers 	Complied

		<p>2. Human Resource Policies (No Child labour) Date: 1st June 2023 Attendance: 10 Mill and Workshop workers</p> <p>3. SNL Management Meeting with Elele Estate Landlords’ Executives on Relationship with the Host Communities Date: 28th April 2023 Agenda: No Child labour Policy Attendance: 2 SNL staff and 8 Landowners Executives</p>	
Criteria 6.5: There is no harassment or abuse in the workplace, and reproductive rights are protected.			
6.5.1	<p>(C) 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 -</p>	<p>SIAT group has a policy against violence and harassment which is applicable to all their subsidiaries including SNL. The policy dated December 2017 and approved by the Chairman of the group states that Siat prohibits all forms of workplace violence and harassment, particularly sexual harassment whether engaged by workers or other stakeholders operating with Siat estate. Interview with sampled workers confirmed the policy has been communicated to their understanding during their weekly toolbox talk. Further interview with the gender committee did not identify any issue of sexual harassment in the company’s operations</p>	Complied
6.5.2	<p>(C) A policy to protect the reproductive rights of all, especially of women, is implemented and communicated to all levels of the workforce. - Critical (Major) compliance -</p>	<p>SIAT group has a reproductive rights policy which is applicable to all their subsidiaries including SNL. The policy indicates that Siat aims to promote and protect the reproductive rights of all its workers especially women by</p> <ol style="list-style-type: none"> 1. Favouring their access to sexual and reproductive health information that provides them with the tools to make informed choices conducive to their health. 2. Respecting the rights of women during their maternity period with 	Complied

		<p>regards to maternity leave and breast feeding.</p> <p>3. Ensuring that pregnant and breastfeeding women do not carry out works that exposes them to hazardous chemical product.</p> <p>Interview with the gender committee indicates the policy together with the other company policies have been communicated to the workers. Further interview with the workers representatives confirmed same and stated that there is no harassment to women for the sake of their child bearings.</p>	
6.5.3	<p>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.</p> <p>- Minor compliance -</p>	<p>Management through the Gender Committee has conducted an assessment to identify the needs of new mothers in consultation with the new mothers. The assessment was conducted between April to May 2023 and some of the concerns raised are:</p> <ol style="list-style-type: none"> 1. Extension of their reporting time to work from 7am to 8am so they can have enough time to breastfeed the baby before coming to work. 2. Assist them with vehicles when going for ante-natal since the health facility is far from the work site. <p>Management is yet to review the request from the nursing mothers since the assessment was completed in May 2023.</p>	Complied
6.5.4	<p>A grievance mechanism, which respects anonymity and protects complainants where requested, is established, implemented and communicated to all levels of the workforce.</p> <p>- Minor compliance -</p>	<p>The company has a documented SOP for grievance captioned Receiving and Handling Grievance dated 02/04/2019. The aim of the SOP among others is to:</p> <ul style="list-style-type: none"> • Develop a culture that views grievance as an opportunity to improve the company and the way it works. • Ensure that all grievance is documented resolved in a determined timeframe, objectively and with sensitive and in complete confidentiality when requested or needed. • Ensure the view of the complainant and respondent are respected and that any party to a grievance is not discriminated against or victimised. 	Complied

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		<p>The procedure encourages workers to lodge their complaints with the workers’ representatives. If those channels do not give satisfaction to the complainant, they are encouraged to report to their immediate supervisor or designated manager if still no satisfactory outcome is obtained. After exhausting all these channels with no desired outcome, the procedure indicates the workers should raise a grievance through the Human Resource Manager.</p> <p>The procedure provides timelines for addressing any grievance that is reported to the company. The procedure also makes provisions to ensure the anonymity of complainants and whistle-blowers. For all complaints made to the company, there is a logbook in place to record all the complaints. Review of the logbook did not identify any complaints lodged by the workers. Further interview with the workers confirmed same.</p>	
<p>Criteria 6.6: No forms of forced or trafficked labour are used.</p>			
<p>6.6.1</p>	<p>(C) All work is voluntary and following are prohibited:</p> <ul style="list-style-type: none"> • Retention of identity documents or passports • Payment of recruitment fees • Contract substitution • Involuntary overtime • Lack of freedom of workers to resign • Penalty for termination of employment • Debt bondage • Withholding of wages <p>- Critical (Major) compliance -</p>	<p>Interview with the workers during field visit and also with the workers’ representatives from both Ubima and Elele estates indicates there are no migrant workers in the operations of SNL and also none of the workers have had to be subjected to any of the issues identified by the indicator. The company has conditions of services which covers all their working staffs.</p>	<p>Complied</p>
<p>6.6.2</p>	<p>(C) Where temporary or migrant workers are employed, a specific labour policy and procedures are established and implemented.</p> <p>- Critical (Major) compliance -</p>	<p>Review of documents and interview with workers did not identify temporal or migrant workers in the company. This was further confirmed by the human resource manager during the audit interviews.</p>	<p>Complied</p>

Criteria 6.7: The unit of certification ensures that the working environment under its control is safe and without undue risk to health.		
6.7.1	<p>(C) The responsible person(s) for H&S is identified. There are records of regular meetings between the responsible person(s) and workers. 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>The UoC had established their HSE Committee which consists of the identified responsible persons for H&S. The committee is led by the HSE Manager and comprises of estate/mill personnel and workers representatives. The committee had their meetings on monthly basis to address the H&S issues of concerns. The minutes of meeting were made available for verification. Generally, among the issues discussed were confirmation of minutes previous meeting, workplace inspections, accident report, general safety, other matters.</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 the appropriate language of 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>The UoC has addressed their accident and emergency procedure in the Emergency Response Plan Version 04 which was last updated on 04/06/2022. Among the emergency situations identified were fire breakout, natural disaster (earthquake, thunderstorm), accident, chemical spillage, oil spillage, arm robbery, bomb threat, kidnapping, and flood to name a few. For each specific identified emergency case, the UoC had established the emergency specific response to it. The emergency procedures were made understood to workers mainly through briefing during the muster call and display of the procedures on notice boards.</p> <p>The sampled operating units are also continuing to maintain their lists of all the trained first aid personnel. Records of training for the assigned first aid operatives and their certificate of attendance were made available for verification. During the field visits at the sampled operations, the first aid personnel found to be present, and their first aid equipment was in order with regards to items, quantity and conditions.</p> <p>Accidents reports were well maintained and made available for verification. Among the information available in the report was as follows:</p> <ul style="list-style-type: none"> - Place, date, and time of incident - Class of incident - Type of occurrence

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		<ul style="list-style-type: none"> - Description of the incident - Damage to person(s) - Person involved/injured person/environment - Equipment/tool/environment involved - Witness - Sequence of event preceding the incident - Unsafe conditions, acts or procedures that significantly contributed to the incident - Reason why unsafe acts, conditions or procedure exist - Contributing factors - Root-cause of the incident - Corrective/preventive actions to remediate and prevent recurrence 	
6.7.3	<p>(C) 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 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>The management provides appropriate PPE to the employees in accordance with the risk assessment and SOPs. PPE issuance records were well maintained and made available for verification. Among the information available in the records was name of employee, type of PPE (i.e., coverall suit, safety shoes, rubber boots, respirator, cartridge, helmet, goggles, cotton gloves, leather gloves, etc.), date of PPE received and receipt acknowledgement by the recipient. The PPE was provided free of charge to the workers, and this was also confirmed through verification of payslips and interview with them.</p> <p>Sanitation facilities such as shower room, PPE washing area, personal clothing locker for those applying pesticides are available, so that workers can change out of PPE, wash, and put on their personal clothing were provided and well maintained.</p>	Complied

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6.7.4	<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 national law or by the unit of certification where national law does not offer protection.</p> <p>- Minor compliance -</p>	<p>Should there be any medical care needed by the employees, in-house clinic manned by a Medical Doctor is provided. Based on site visit, the clinics were well maintained and managed. Records of medical inventory, and patients treated were made available for verification.</p> <p>The UoC is subscribing to Nigerian Social Insurance Trust Fund (NSITF) (Agency of the Federal Government) to cover their workers with accident insurance. Evidence of payments which were made on monthly basis were verified with details as follows:</p> <table border="1" data-bbox="1111 644 1984 778"> <thead> <tr> <th>Operating unit</th> <th>Receipt No.</th> <th>Date of payment</th> <th>No. of workers covered</th> </tr> </thead> <tbody> <tr> <td>All</td> <td>3108-4925-4057</td> <td>07/06/2023</td> <td>5,199</td> </tr> </tbody> </table>	Operating unit	Receipt No.	Date of payment	No. of workers covered	All	3108-4925-4057	07/06/2023	5,199	Complied
Operating unit	Receipt No.	Date of payment	No. of workers covered								
All	3108-4925-4057	07/06/2023	5,199								
6.7.5	<p>Occupational injuries are recorded using Lost Time Accident (LTA) metrics.</p> <p>- Minor compliance -</p>	<p>The RSPO's Lost Time Injury Frequency Rate (LTIFR) metrics was used to record the number of lost time injuries and total hours worked for the period of Jan - Dec of 2022. Verification against the certification unit's other records such as SNL Accident monitoring 2022 found that the data was accurate.</p>	Complied								
Principle 7: Protect the environment, conserve biodiversity and ensure sustainable management of natural resources.											
Criteria 7.1: Pests, diseases, weeds and invasive introduced species are effectively managed using appropriate Integrated Pest Management (IPM) techniques.											
7.1.1	<p>(C) IPM plans are implemented and monitored to ensure effective pest control.</p> <p>- Critical (Major) compliance -</p>	<p>SNL has developed an Integrated Pest Management Plan Version 2, of January 2019 that describes how to deal with insects, rodents, diseases, weeds, at pre-nursery, main nursery, and mature plantation.</p> <p>SNL conducts phytosanitary operations to rid palms of oryctes (dissecting, phytosanitary removal with pin hooks) these are documented in daily reports. The daily reports are further summarised into the Plantation Monthly reports. The daily reports from January to April were seen during the time of the audit. The Siat Nigeria Limited Ubima Estate Plantation Report of the Month of April 2023 was seen at the time of the audit. As of</p>	Complied								

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		<p>April 2023, a total of 22,480 oryctes monoceros had been killed, collected from 68.4Ha of plantation.</p> <p>Meanwhile for Elele estate, the Siat Nigeria Limited Elele Estate, Plantation Report for April 2023 shows that a total of 2816.1Ha has been covered for routine checks by the phyto-team, and that there were no fresh infections.</p>	
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.</p> <p>- Minor compliance -</p>	<p>None of the species referenced in the Global Invasive Species Database and CABI.org have been identified in the SNL plantations.</p>	Complied
7.1.3	<p>There is no use of fire for pest control unless in exceptional circumstances, i.e. where no other effective methods exist, and with prior approval of government authorities. [For NI to define process].</p> <p>- Minor compliance -</p>	<p>According to SNL Environmental Policy of September 2018, Siat commits itself to a strict zero burning policy and to ensuring that fire is not used in any operations, including land clearing and waste disposal. Employees are sensitized on the zero-burning policy as evidenced by: Sensitization on Zero Burning Policy (12/04/2023) in Zone C, and 12/04/2023 for plantation workers; 12/04/2023 for stores workers; 10/04/2023 for admin staffs.</p> <p>Additionally, SNL has put in a place a fire surveillance team that is trained to monitor, react to, control, and manage involuntary fire outbreaks in the plantations.</p> <p>Field observation during the audit revealed no use of fire in waste disposal, pest control, or any other operations.</p>	Complied
Criteria 7.2: Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.			
7.2.1	<p>(C) Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the target pest, weed or disease are prioritized.</p> <p>- Critical (Major) compliance -</p>	<p>The justifications of all pesticides used in the estate were documented in SOP 10 – Management of Chemical Products (Ref. No. SNL-MNL-165-HSE-SOP 10, of 20/06/2017) and SOP 25 – Chemical Spraying in the Field (Ref. No. SNL-AGPO-325/AGR-SOP-25, of 31/05/2017). The SOPs provide the guideline on type of agrochemical use, target pest/weed/disease, weed situation, recommended chemical brand name, application rate, and method of application.</p>	Complied

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		The UoC also maintained their list of pesticides used with the justifications. The list has the information about product name, active ingredient, use of the product, justification of use, chemicals state, hazardous symbols, source of safety information, PPE required, preventive measures and NAFDAC approval registration number. Verification of the estates' list of chemicals, chemical issuance records, and site visits showed that the pesticides used were in accordance with the justification in the SOPs.	
7.2.2	<p>(C) 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>	Records of pesticides use (including active ingredients used and their LD 50, area treated, amount of a.i. applied per ha and number of applications) were maintained and kept by the estates. Based on the records, the total a.i. per ha for 2022 and 2023 (year to-date) was less than 1 kg a.i./ha for both matured and immature areas.	Complied
7.2.3	<p>(C) Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.</p> <p>- Critical (Major) compliance -</p>	<p>The quantity of agrochemicals required for various field conditions is documented and justified in SOP 10 – Management of Chemical Products (Ref. No. SNL-MNL-165-HSE-SOP 10, of 20/06/2017) and SOP 25 – Chemical Spraying in the Field (Ref. No. SNL-AGPO-325/AGR-SOP-25, of 31/05/2017). The SOPs provide the guideline on type of agrochemical use, target pest/weed/disease, weed situation, recommended chemical brand name, application rate, and method of application. Verification of the estates' list of chemicals, chemical issuance records, and site visits showed that the pesticides used were in accordance with the justification in the SOPs.</p> <p>Among the IPM plans implemented observed during field visits were:</p> <ul style="list-style-type: none"> - manual picking of Oryctes beetles. - manual circle weeding. - establishment of cover crop such as pueraria phaseoloides and mucuna bracteate at newly replanted fields. - establishment of beneficial plant such as tunnera sp. 	Complied

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7.2.4	<p>There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best.</p> <p>- Minor compliance -</p>	<p>Based on verification of list of chemicals, issuance records of chemicals from the store, and site visits, Ubima Estate has been using Mancozeb + Carbendazim to prevent fungi infestation on the palm seedlings only at the nursery since there is no other means to resolve this. Justification of the use of the pesticide is documented in SNL’s “Justification for Prophylactic application of fungicide in the Nursery”, dated 20/11/2020.</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.</p> <p>The due diligence refers to:</p> <p>- Minor compliance -</p> <p>7.2.5a Judgment of the threat and verify why this is a major threat</p> <p>7.2.5b Why there is no other alternative which can be used</p> <p>7.2.5c Which process was applied to verify why there is no other less hazardous alternative</p> <p>7.2.5d What is the process to limit the negative impacts of the application</p> <p>7.2.5e Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.</p>	<p>Based on verification of list of chemicals, issuance records of chemicals from the store, and site visits, there was no evidence of pesticides that are categorized as World Health Organization Class 1A or 1B, or that were listed by the Stockholm or Rotterdam Conventions been used.</p>	Complied
7.2.6	<p>(C) 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 Criterion 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>Trainings on safe handling of chemical and right method of spraying were given to the relevant employees which include the storekeeper, pre-mixers, and herbicides sprayers. Various methods of training such as briefing, practical training and on-the-job supervisions were used to ensure effective delivery of knowledge. Records of training were well maintained by the sampled estates for verification.</p>	Complied

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7.2.7	<p>(C) Storage of all pesticides is in accordance with recognised best practices. - Critical (Major) compliance -</p>	<p>Pesticides were kept in the designated stores. It was seen during the site visit that the stores were at all times locked to prevent unauthorised entrance. The hazard signage was observed to be adequately displayed on the exterior and interior walls. Ventilation equipment and safety data sheets were also adequately provided.</p>	Complied						
7.2.8	<p>All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes. - Minor compliance -</p>	<p>Excess empty chemical containers that were not used for containing pre-mixed chemicals were triple rinsed and punctured and kept at a designated stores in accordance with the SOP: Management of Chemical Products (Ref. No. SNL-MNL-165-HSE-SOP 10, of 20/06/2017). The estates maintained their inventory records of empty pesticides containers to ensure the movements of the containers are closely monitored. The records have the information about date and quantity of empty chemical containers movement. Currently, the mean of disposal of pesticides containers practiced by the estates is by returning them to the respective suppliers. Records of disposal were well maintained and made available for verification.</p>	Complied						
7.2.9	<p>(C) 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 -</p>	<p>Since the last assessment visit, aerial spraying of pesticides was not practiced by the sampled estates.</p>	Complied						
7.2.10	<p>(C) Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated. - Critical (Major) compliance -</p>	<p>The sampled estates had conducted the annual medical surveillance for all their pesticide operators. The check-ups were done by the company's Medical Doctor. Among the criteria of the checking were blood pressure, pulse rate, blood group, blood count, urinalysis, chest radiograph. Below are the details of the surveillance records:</p> <table border="1" data-bbox="1111 1310 1883 1390"> <thead> <tr> <th data-bbox="1111 1310 1339 1390">Estate</th> <th data-bbox="1339 1310 1621 1390">Date of check-up</th> <th data-bbox="1621 1310 1883 1390">No. of employees checked</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Estate	Date of check-up	No. of employees checked				Complied
Estate	Date of check-up	No. of employees checked							

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		Ubima and Elele	17/04 to 04/05/2023	277	
		Operators which were found to be unfit had been assigned to other jobs which are not related to any pesticides.			
7.2.11	<p>(C) 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>	Based on site observation, verification of employee master list, verification of the medical surveillance reports, and interviews with operators, there was no evidence that work with pesticides has been undertaken by persons under the age of 18, pregnant or breastfeeding women or other people that have medical restrictions.			Complied
Criteria 7.3: Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner.					
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>SNL has a Waste and Pollutants (GHG) Management Plan Version 04, dated June 2022.</p> <p>Section 3 of the Plan on Waste Management Practices identifies source reduction; recovery (recycling, re-using, and composting); waste combustion with energy recovery; and waste dump site/ Landfill; as the major components of the waste management strategy. Meanwhile, the major components of the waste management system include gathering/collecting; sorting of all waste components; recommended treatment by type of waste; and transport chain.</p> <p>From most favoured to least favoured, the waste amendment hierarchy: prevention, minimization, reuse, recycling, energy recovery and disposal is followed.</p> <p>The SNL strategy includes a system of collection of different types of waste in colored bins:</p> <p>Green: Household waste, e.g., food items Blue: Plastic/glass waste Black: Metal Waste, Empty Cans, and metals plates</p>			Complied

		Red: Hazardous Waste, Batteries, Light bulbs, Ink Cartridges, Medical waste, Field visits to housing units, storage sites and landfill and interviews with workers revealed that disposal of waste material is done following the waste management plan and understood by workers and managers.	
7.3.2	Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated. - Minor compliance -	To ensure proper disposal of waste material according to procedures that are fully understood by workers and managers, SNL conducts sensitization of its workforce as evidenced from training records. For instance, training in Waste Segregation (conducted on 07/03/2023), 17 participants for maintenance workers. SNL has designated area for the storage area medical waste at the clinic in Ubima Estate. The storage area has been specially constructed to restrict access by all unauthorised persons. However, the handling of waste from point of production to the final storage site could be further improved.	OFI
7.3.3	The unit of certification does not use open fire for waste disposal. - Minor compliance -	At SNL there is no use of open fire for waste disposal due to SNL zero fire policy. Additionally, field visits during the audit did not reveal any sites where open fire was being used for waste disposal.	Complied
Criteria 7.4: 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 SOPs related to manage soil fertility to optimise yield and minimise environmental impacts are: 1) SOP 14: Nutrient Recycling (EFB, cover cropping) 2) SOP 17: Fertilizer application in the field 3) SOP 38: Management of Fragile Soils	Complied
7.4.2	Periodic tissue and soil sampling is carried out to monitor and manage changes in soil fertility and plant health.	Foliar and soil sampling is carried out by the agronomist team from Siat's R&D Department which outcome is used for fertilizer recommendation for	Complied

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	- Minor compliance -	the next financial year. The last foliar analysis was done in November 2022 for all the sampled estates, whereas soil analysis was last done in November 2021. The soil analysis is done once in five years.	
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 -	EFB, and POME were applied as per SOP 14: Nutrient Recycling (Document ref. SNL-AGPO-325/AGR-SOP-14). Records of application were maintained by the estates and made available for verification. Among the information available in the records is field number, quantity of EFB being applied (mt) and date of application.	Complied
7.4.4	Records of fertiliser inputs are maintained. - Minor compliance -	Records of fertiliser input were well maintained in various documents such as store issuance record, bin cards and month end account to name a few. Among the information available in the records was type of fertiliser, quantity and field number applied including date of application. Based on sampled fields, the quantity of fertilisers issued out (i.e., applied) from the store according to ABS software system was in-line with the recommendations by agronomist, for all the sampled estates.	Complied
Criteria 7.5: Practices minimise and control erosion and degradation of soils.			
7.5.1	(C) Maps identifying marginal and fragile soils, including steep terrain, are available. - Critical (Major) compliance -	SNL SOP 38 pertains to: Management of Fragile Soils (SNL-AGPO- 325/AGR-SOP-38). In this regard, Soil Maps have been developed for both Ubima and Elele estates. SIAT Nigera Lt. – Ubima Estate, Topographic Map (SRTM 1 Second). Source SRTM 1 Second (NASA), Google Eart 2017 and ground truth verification. Projection: UTM 32N. Author: Arnaud Leidgens, Date: 25/01/2018 v2, Datum: WGS84. And for Elele: Siat Nigeria Ltd. – Elele Estate Topographic Map (SRTM 1 Second) . Source SRTM 1 Second (NASA), Google Eart 2017 and ground truth verification.	Complied

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		<p>Projection: UTM 32N. Author: Arnaud Leidgens, Date: 25/01/2018 v2, Datum: WGS84.</p> <p>SNL has equally developed Soil Suitability Maps.</p> <p>Siat Nigeria Ltd. – Ubima Estate Soils Suitability Map. Author: Arnaud Leidgens, Date: 21/02/208 v2, Projection UTM 32N. Source: Soil Investigation for the Elele and Ubima Oil Palm Estate, Rivers State (Alex ventures, 2016)</p> <p>Soil Suitability Map Elele:</p> <p>Siat Nigeria Ltd. Elele Estate Soils Suitability Map. Authio Arnaud Leidgens, Timothy Ojaminuaye, Datum WGS84, Date 10/10/2018 v3, Source: Soil Investigation for the Elele and Ubima Oil Palm Estate, Rivers State (Alex ventures, 2016) .</p>	
7.5.2	<p>There is no extensive replanting of oil palm on steep terrain.</p> <p>- Minor compliance -</p>	<p>SNL has developed: Slope classification map of Siat Nigeria Ltd. – Elelle Estate (based on SRTM 1, https://earthexplorer.usgs.gov/, Geographical coordinates system WGS 1984, map produced by Arnaud Leidgens 31/01/2017. According to this map, the maximum slopes range from 10- 17 degrees. Hence there is no extensive planting on steep terrain at SNL.</p>	Complied
7.5.3	<p>There is no new planting of oil palm on steep terrain.</p> <p>- Minor compliance -</p>	<p>SNL has developed: Slope classification map of Siat Nigeria Ltd. – Elelle Estate (based on SRTM 1, https://earthexplorer.usgs.gov/, Geographical coordinates system WGS 1984, map produced by Arnaud Leidgens 31/01/2017. According to this map, the maximum slopes range from 10- 17 degrees. Hence there is no new planting on steep terrain at SNL.</p>	Complied
Criteria 7.6: 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	<p>(C) 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.</p>	<p>SNL has developed Soil Maps for both Ubima and Elele estates.</p> <p>SIAT Nigeria Lt. – Ubima Estate, Topographic Map (SRTM 1 Second). Source SRTM 1 Second (NASA), Google Earth 2017 and ground truth verification.</p>	Complied

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	<p>- Critical (Major) compliance -</p>	<p>Projection: UTM 32N. Author: Arnaud Leidgens, Date: 25/01/2018 v2 Datum: WGS84.</p> <p>And for Elele: Siat Nigeria Ltd. – Elele Estate Topographic Map (SRTM 1 Second) Source SRTM 1 Second (NASA), Google Earth 2017 and ground truth verification. Projection: UTM 32N. Author: Arnaud Leidgens, Date: 25/01/2018 v2 Datum: WGS84.</p> <p>SNL equally has Soil Suitability Maps. Siat Nigeria Ltd. – Ubima Estate Soils Suitability Map. Author: Arnaud Leidgens, Date: 21/02/208 v2, Projection UTM 32N. Source: Soil Investigation for the Elele and Ubima Oil Palm Estate, Rivers State (Alex ventures, 2016) Soil Suitability Map Elele: Siat Nigeria Ltd. Elele Estate Soils Suitability Map. Author Arnaud Leidgens, Timothy Ojaminuaye, Datum WGS84, Date 10/10/2018 v3, same source as above.</p> <p>These are taken into account in all plans and operations.</p>	
7.6.2	<p>Extensive planting on marginal and fragile soils, is avoided, or, if necessary, done in accordance with the soil management plan for best practices. - Minor compliance -</p>	<p>The soil sampling and soil maps previously cited did not reveal any marginal soils in both Ubima and Elele Estates.</p>	Complied
7.6.3	<p>Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure. - Minor compliance -</p>	<p>Soil surveys and topographic information guide planning of drainage and irrigation systems at SNL, as evidenced in Siat Nigeria Limited, Road Management Plan, Version 1, Code: Road-MP, Ref: RMP_2014, Version 1, of 17/01/2014.</p>	Complied

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		For instance, fields are blocked into areas of 25ha each in road maintenance plan. The Road Maintenance Programme for 2023 for both Ubima and Elele Estates were seen during the audit. It includes tracks, borders, output (in kilometres), type of work required (machine, i.e., mechanical, or manual work).	
Criteria 7.7: No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly.			
7.7.1	(C) There is no new planting on peat regardless of depth after 15 November 2018 in existing and new development areas. - Critical (Major) compliance -	Siat Nigeria Limited conducted Soil sampling as evidenced by Report of the Review of the Soil SNL Oil Palm Estates (Nigeria), 29 November 2021, Report No. 2945 published January 2022, Benin City, Nigeria). According to this report and all resulting soil maps, no peats are found within the unit of certification.	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. - Minor compliance -	Siat Nigeria Limited conducted Soil sampling as evidenced by Report of the Review of the Soil SNL Oil Palm Estates (Nigeria), 29 November 2021, Report No. 2945 published January 2022, Benin City, Nigeria). According to this report and all resulting soil maps, no peats are found within the unit of certification.	Not Applicable
PROCEDURAL NOTE: 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).			
7.7.3	(C) Subsidence of peat is monitored, documented and minimised. - Critical (Major) compliance -	Same as above	Not Applicable
7.7.4	(C) A documented water and ground cover management programme is in place. - Critical (Major) compliance -	Same as above	Not Applicable
7.7.5	(C) 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.	Same as above	Not Applicable

	<p>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 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>- Critical (Major) compliance -</p>		
<p>PROCEDURAL NOTE: Full details of the RSPO Drainability Assessment Guidelines and related concepts and detailed actions are in the manual currently being fine-tuned/tested by PLWG. A final version should be approved by PLWG in January 2019 and will include additional guidance on the steps to be followed after the decision not to replant as well as implications for other stakeholders, smallholders, local communities and the unit of certification. It is recommended that a further twelve-month methodology trial period is proposed for all related management units (i.e. those with plantations on peat) to utilise the methodology and provide feedback to the PLWG to enable further refinement of procedure as appropriate before January 2020. Units of certification have the option to defer replanting till after the availability of the revised guidelines. Additional guidance on alternative crops and rehabilitation of natural vegetation will be provided by PLWG.</p> <p>PROCEDURAL NOTE: PLWG and the Smallholder Interim Group (SHIG) will collaboratively develop guidance for Independent Smallholders [cross links to SHIG and GHG issues].</p>			
7.7.6	<p>(C) 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 (2018) and associated audit guidance.</p> <p>- Critical (Major) compliance -</p>	Same as above	Not Applicable
7.7.7	<p>(C) 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 (2018) and associated audit guidance.</p> <p>- Critical (Major) compliance -</p>	Same as above	Not Applicable
<p>Criteria 7.8: Practices maintain the quality and availability of surface and groundwater.</p>			

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<p>7.8.1</p>	<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> <ul style="list-style-type: none"> - Minor compliance - <p>7.8.1a The unit of certification does not restrict access to clean water or contribute to pollution of water used by communities.</p>	<p>SNL has put a water management plan (ref. no. SNL/HSE-MNL- 03 version 1.02, of 23/03/2017). The plan outlines SNL actions aimed at ensuring that water management complies with the SNL’s environmental, health and safety policies, and with nation and international laws.</p> <p>To ensure that water quality standards are being met, SNL conducts analysis for both ground and surface waters on a quarterly basis. The results for quarter 4 of 2022 (October to December 2022) and quarter 1 of 2023 (January to March 2023) for both Ubima and Elele estates were seen during the audit.</p> <p>Analysis was equally conducted on effluent samples from SNL mill. Samples were conducted on 17/03/2023 and analysed by Environmental Laboratories Ltd. Lab. No. EL/W/2302/35799-35800 and Analyst’s No. 22120210. The BOD was found to be 4039 for raw POME and 821 for treated POME.</p> <p>For surface water analysis, water samples were collected from the Elele swamp and up- and downstream from the Otamiri River. All physico-chemical parameters were found to be within the prescribed limits.</p> <p>For Elele swamp: Lab. No. EL/W/2302/35807 Analyst’s No. 2303178</p> <p>For Otamiri River: Lab No. EL/W/2303/35798/9 Analyst’s No. 2303172</p>	<p>Complied</p>
	<p>7.8.1b Workers have adequate access to clean water.</p>	<p>SNL provides adequate clean water to its workers through a series of bore holes. To ensure that the water meets portable water quality standards set by the Federal Ministry of Environment, SNL conducts groundwater analysis</p>	

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		<p>on a quarterly basis. The results are incorporated into the Environmental Compliance Monitoring Report. The reports were viewed during the audit and the results are as follows.</p> <p>For Elele Estate: Samples were taken on 17/03/2023 and analysed by Environmental Laboratories Ltd. with Analyst’s Certificate No. 2303173;and Laboratory No. EL/W/2303/35801/4.</p> <p>For Ubima Estate: Samples were collected on 17/03/2023 and analyzed by Environmental Laboratories Ltd., with Lab No. EL/W/2303/35790-97 and Analyst No. 2212022.</p> <p>All the physico-chemical parameters tested were found to be within standard limits set by the Federal Ministry of Environment of Nigeria.</p>	
7.8.2	<p>(C) 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). - Critical (Major) compliance -</p>	<p>SNL has developed Water Management Procedure 3: Management of Fragile Zones (ref. no. SNL-ENV-496\HSE-SOP-030), to guide its actions aimed at protecting watercourses and wetlands.</p> <p>According to this SOP, a buffer zone is set aside on both sides of a watercourse depending on the width of the watercourse itself as illustrated below:</p> <ul style="list-style-type: none"> • 0-5m: 2 x 5m • 5-10m: 2 x 10m • >10m: 2 x 25M <p>Field visits to field I9-3, a forested swamp at Ubima Estate revealed that the buffer zone was well managed, with intact forests. Additionally, no</p>	Complied

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		fertilizers, pesticides or other agro chemicals are applied in the area as illustrated by red marks around the buffer zone.	
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>	<p>SNL acquired an Industrial/Domestic Wastewater Discharge Permit, for lagoon Permit No. SAE 077, reference no. FMENV/PCEH/SAE/206/121 issued on 27/05/2021, by Federal Ministry of Environment, Department of Pollution Control and Environmental Health. Based on this permit, SNL conducts effluent water testing to ensure compliance with national laws. Results for 2022 and the first quarter of 2023 were reviewed during the audit (Environmental Compliance Monitoring Report for January to March 2023).</p> <p>Effluent Ubima: Analyst’s Certificate No. 22120210, Lab No. EL/W/2203/35799-35800, taken on 17/03/2023, both treated and raw POME, results signed on 24/03/2023. Critical parameters such as BOD, COD, Total dissolved solids and pH are tested. The treated effluent is finally discharged to waterways.</p>	Complied
7.8.4	<p>Mill water use per tonne of FFB is monitored and recorded.</p> <p>- Minor compliance -</p>	<p>SNL monitors and records water usage on a daily basis by use of meters installed at the Mill Powerhouse to record all water use for all the different aspects of milling. These values are then recorded in to “Running Hour Daily Reports”. These reports were seen at the time of the audit. The reports are then summarised into an excel sheet that carries all the daily data, into monthly then yearly reports. The reports for 2022 and up to May 2023 were seen at the time of the audit. Average water uses per tonne of FFB stood at 2.20 for the period until May 2023.</p>	Complied
Criteria 7.9: Efficiency of fossil fuel use and the use of renewable energy is optimised			
7.9.1	<p>A plan for improving efficiency of the use of fossil fuels and to optimize renewable energy is in place, monitored and reported.</p> <p>- Minor compliance -</p>	<p>SNL has developed a Waste and Pollutant (GHG) Management Plan, Version 3, of June 2021. This Plan aims to improve on efficiency of fossil fuels use, optimize renewable energy use and manage resulting pollutants.</p> <p>Strategies to reduce fossil fuels and optimize renewable energies include:</p> <ol style="list-style-type: none"> 1. Firing of fibre and shells in steam turbine for sterilization of FFB. 	Complied

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		<p>2. Reduce number of rounds for transportation of workers (combine trips for workers).</p> <p>3. Use of fuel-efficient machines.</p> <p>4. Energy consumption at the mill is monitored and recorded (diesel and petrol) on a monthly basis.</p> <p>SNL records energy usage on a daily basis by use of meters installed at the Powerhouse to record all water and energy use for all the different aspects of milling. These values are then recorded in to "Power Consumption Daily Reports". These reports were seen at the time of the audit.</p> <p>SNL is implementing a "Green Energy Policy". Different aspects of energy use are monitored and recorded, for instance:</p> <ul style="list-style-type: none"> • Mill light and auxiliaries • Turbine auxiliaries • Empty bunches plant • Kernel recovery line • Kernel expelling line, etc. <p>In 2022, energy use in SNL was split at 47% turbine use and 53% from use of generator (fossil fuel).</p>	
<p>Criteria 7.10: 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>(C) GHG emissions are identified and assessed for the unit of certification. Plans to reduce or minimize them are implemented, monitored through the Palm GHG calculator and publicly reported.</p> <p>- Critical (Major) compliance -</p>	<p>SNL has developed a Waste and Pollutant (GHG) Management Plan, Version 3, of June 2021. This Plan aims to improve on efficiency of fossil fuels use, optimize renewable energy use and manage resulting pollutants. Section 4 of this plan specifically deals with Pollutants.</p> <p>GHG emissions are identified and monitored using RSPO Palm GHG Calculator Version 4.0 and submitted to the RSPO Secretariat.</p>	Complied

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7.10.2	<p>(C) 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 minimize them prepared and implemented (following the RSPO GHG Assessment Procedure for New Development).</p> <p>- Critical (Major) compliance -</p>	No new developments have been carried out in SNL since 2014.	Not Applicable
7.10.3	<p>(C) Other significant pollutants are identified and plans to reduce or minimize them implemented and monitored.</p> <p>- Critical (Major) compliance -</p>	SNL has developed a Waste and Pollutant (GHG) Management Plan, Version 3, of June 2021. This Plan aims to improve on efficiency of fossil fuels use, optimize renewable energy use and manage resulting pollutants. Section 4 of this plan specifically deals with Pollutants.	Complied
Criteria 7.11: Fire is not used for preparing land and is prevented in the managed area.			
7.11.1	<p>(C) Land for new planting or replanting is not prepared by burning.</p> <p>- Critical (Major) compliance -</p>	SNL has developed an Environmental Policy, of 2018. This document clearly establishes a zero-burning policy in all SNL operations. Field observations did not reveal any use of fire for land preparation.	Complied
7.11.2	<p>The unit of certification establishes fire prevention and control measures for the areas directly managed by the unit of certification.</p> <p>- Minor compliance -</p>	As part of its Health, Safety and Environment Manual, SNL has developed SOP 8: Fire Risk Management (ref. no. SNL-MNL-475-HSE-SOP8), which lays down measures to take in management of fires. In this regard, NSL has put in place a fire management team charged with monitoring fire incidents.	Complied
7.11.3	<p>The unit of certification engages with adjacent stakeholders on fire prevention and control measures.</p> <p>- Minor compliance -</p>	SNL engages with local communities on fire prevention and control measures through public notices announcing dry season and advising to avoid bush burning in and around border fields. Additionally, SNL engages community members as town criers to inform adjacent local communities to avoid bush burning.	Complied
Criteria 7.12: 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.			
PROCEDURAL NOTE for 7.12:			

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The 2018 RSPO P&C include new requirements to ensure the effective contribution of RSPO to halting deforestation. This will be achieved by incorporating the High Carbon Stock Approach (HCSA) Toolkit in the revised standard.

The RSPO ToC also commits RSPO to balancing sustainable livelihoods and poverty reduction with the need to conserve, protect and enhance ecosystems.

High Forest Cover Countries (HFCCs) urgently require economic opportunities that enable communities to choose their own development path, while providing socio-economic benefits and safeguards.

Adapted procedures will be developed to support the sustainable development of palm oil by indigenous peoples and local communities with legal or customary rights. These will apply in specific HFCCs, and within those, in High Forest Cover Landscapes (HFCLs).

The development of these procedures will be guided by a No Deforestation Joint Steering Group (NDJSG) of RSPO and HCSA members. In HFCCs, RSPO will work through national and local participatory processes with governments, communities and other stakeholders to develop these procedures. A timeframe for these activities is stipulated in the Terms of Reference for the NDJSG and publicly available.

7.12.1	<p>(C) 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.</p> <p>A historic Land Use Change Analysis (LUCA) is conducted prior to any new land clearing, in accordance with the RSPO LUCA guidance document.</p> <p>- Critical (Major) compliance -</p>	<p>Since the first planting was done in 1978, no new land clearing has been done. However, for its replanting initiative, SNL commissioned an independent HCV Assessment (Proforest) for both Ubima and Elele Estates: Assessment of High Conservation Values in SNL’s Ubima Oil Palm Estate, Rivers State, Nigeria, Full Assessment Report, Final Version 2, March 2017 (Report date: 15/02/2017), with Michael Abedi-Lartey as Lead Assessor. Size of Assessment: 9,490 Ha, Total HCV management area: 35.9Ha.</p> <p>Assessment of High Conservation Values in SNL’s Elele Oil Palm Estate, Rivers State, Nigeria, Full Assessment report, Final Version 2, March 2017 (Report date: 15/02/2017), with Michael Abedi-Lartey as Lead Assessor.</p>	Complied
7.12.2	<p>(C) HCVs, HCS forests and other conservation areas are identified as follows:</p> <p>- Critical (Major) compliance -</p> <p>7.12.2a 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>For Ubima:</p> <p>Assessment of High Conservation Values in SNL’s Ubima Oil Palm Estate, Rivers State, Nigeria, Full Assessment Report, Final Version 2, March 2017 (Report date: 15/02/2017), with Michael Abedi-Lartey as Lead Assessor. HCVs present: HCV 3 (pocket wetlands, stretch forests at management staff quarters) and HCV 6 (Weyese shrine, Okubu shrine and Iyo shrine). Size of Assessment: 9,490 Ha, Total HCV management area: 35.9Ha.</p>	Complied

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		<p>For Elele: Assessment of High Conservation Values in SNL’s Elele Oil Palm Plantation, Rivers State, Nigeria. Final, Version 2, March 2017. Conducted by Proforest, PMB L76, Legon, Accra, Ghana, with Michael Abedi-Lartey as Lead Assessor, report date 15/02/2017. HCV 1 present: but none are listed on the IUCN red list. Other HCVs identified: HCV 3 (swamp) and HCV 6 (shrine). Total conservation area is 158Ha.</p>	
	<p>7.12.2 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>First planting was done in 1978 (for Ubima Estate) and 1985 (for Elele Estate). No new planting has been done since November 2005.</p>	
<p>PROCEDURAL NOTE for 7.12.2: For details of transitional measures, refer to Annex 5: RSPO transition from HCV assessments to HCV-HCSA assessments.</p>			
<p>7.12.3</p>	<p>(C) In High Forest Cover Landscapes (HFCLs) within HFCCs, a specific procedure will apply for legacy cases and development by indigenous peoples and local communities with legal or customary rights, taking into consideration regional and national multi-stakeholder processes. Until this procedure is developed and endorsed, 7.12.2 applies. - Critical (Major) compliance -</p>	<p>SNL commissioned an independent HCV Assessment (Proforest) for both Ubima and Elele Estates: Assessment of High Conservation Values in SNL’s Ubima Oil Palm Estate, Rivers State, Nigeria, Full Assessment Report, Final Version 2, March 2017 (Report date: 15/02/2017), with Michael Abedi-Lartey as Lead Assessor. Size of Assessment: 9,490 Ha, Total HCV management area: 35.9Ha. Assessment of High Conservation Values in SNL’s Elele Oil Palm Estate, Rivers State, Nigeria, Full Assessment report, Final Version 2, March 2017 (Report date: 15/02/2017), with Michael Abedi-Lartey as Lead Assessor. The assessments did not find any high forest cover landscapes.</p>	<p>Complied</p>
<p>PROCEDURAL NOTE for 7.12.3: There should be demonstrable benefits to the local community; clear recognition of legal and customary lands based on participatory land use planning; development should be proportional to the needs of the local community; with a balance between conservation and development. This procedure will also cover planting on previous or abandoned agricultural land / plantations. All other P&C requirements apply, including FPIC and HCV requirements.</p>			
<p>7.12.4</p>	<p>(C) Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or</p>	<p>In line with the findings of the HCV assessments mentioned above, Proforest made Management recommendations for the HCVs that were</p>	<p>Complied</p>

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	<p>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>identified. SNL has thereafter developed an HCV action plan with main objective: conservation and sustainable management of the pockets of swamps in the planation.</p> <p>Actions/monitoring measures include identify the sacred site in the HCV in Elele</p> <p>Eco-guards are employed to carry out daily monitoring of the HCVs. Consolidated daily reports were seen during the audit.</p> <p>Observations include footpath, presence of animal, etc. e.g., monkey, owl, pied crow, harrier hawk, grey heron, cattle egret.</p> <p>Eco-guards are trained for proper execution of their monitoring activities as evidenced by training reports.</p> <p>The daily reports are then consolidated into weekly and then monthly HCV monitoring reports. The monthly reports for January to May 2023 were seen during the audit. The reports are discussed during team meetings of the HSE team and recommendations are incorporated to improve implementation. For instance, due to recurrent sighting of humans in the Elele HCV, a management recommendation was made to conduct an inventory of all sacred sites used by the Elele community.</p> <p>Additionally, as required the HCV management is to be reviewed every 5 years. SNL carried out consultations with involved local communities in December of 2022, as evidenced by signed attendance sheets dated 14th of December 2022. Following the consultations, the management plan was reviewed, and an updated version was produced in March 2023.</p>	
7.12.5	<p>Where rights of local communities have been identified in HCV areas, HCS forest after 15 November 2018, peatland and other conservation areas, 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>SNL commissioned an independent HCV Assessment (Proforest) for both Ubima and Elele Estates:</p> <p>Assessment of High Conservation Values in SNL’s Ubima Oil Palm Estate, Rivers State, Nigeria, Full Assessment Report, Final Version 2, March 2017 (Report date: 15/02/2017), with Michael Abedi-Lartey as Lead Assessor.</p>	Complied

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	- Minor compliance -	<p>Assessment of High Conservation Values in SNL’s Elele Oil Palm Estate, Rivers State, Nigeria, Full Assessment report, Final Version 2, March 2017 (Report date: 15/02/2017), with Michael Abedi-Lartey as Lead Assessor.</p> <p>Community representatives, government officials and civil society organisations were consulted throughout the assessment period, as evidenced in Section 5.7. meanwhile, Table 7 lists the different stakeholders that were consulted.</p> <p>The HCV management plan recognised the rights of communities to use sacred sites with the forest areas, these sites have been inventoried and communities are free to access them to perform their tradition rites.</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>SNL has recruited and trained eco-guards from local communities to ensure proper monitoring of all incidents and sightings of RTE species.</p> <p>Eco-guards generate daily reports and consolidate them into monthly reports. Monitoring reports were seen during the audit. Consolidated reports for both Elele and Ubima estates were seen during the audit. Aspects documented include:</p> <ul style="list-style-type: none"> • Type of signs • Number of signs • Type of animal • Location • Names of ecoguards <p>Additionally, in its efforts to raise awareness about RTE species, SNL places signboards at key point on the estates, and educates its entire labour force on the importance and protection of RTE species.</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>SNL has recruited and trained eco-guards from local communities to ensure proper monitoring of all incidents and sightings of RTE species. Eco-guards generate daily reports and consolidate them into monthly reports. Monitoring reports were seen during the audit.</p>	Complied

		<p>Observations made in their reports include footpath, presence of animal, etc. e.g., monkey, owl, pied crow, harrier hawk, grey heron, cattle egret.</p> <p>Interviews with eco-guards revealed that these findings are discussed during HSE meetings and actions are taken to address the issues observed in the field.</p>	
7.12.8	<p>(C) 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>No new land clearing has been done since November 2005. First planting was done in Ubima in 1978, and in Elele in 1985.</p>	<p>Not Applicable</p>

Appendix B: GHG Reporting Executive Summary

The GHG emissions that were produced in **2022** for **Siat Nigeria Mill** and supply base 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 data 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 **Siat Nigeria Mill** and supply base are as following:

Emission per product	tCO ₂ e/tProduct
CPO	1.62
PKO	1.62

Extraction	%
OER	16.08
KER	4.02

Production	t/yr
FFB Process	100,299
CPO Produced	16,133
PKO Produced	4,033

Land Use	Ha
OP Planted Area	14,894.69
OP Planted on peat	0
Conservation (forested)	323.20
Conservation (non-forested)	12.0
Total	335.2

Summary of Field Emission and Sink

	Own Crop*		Group		3 rd Party		Total	
	tCO ₂ e	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e / FFB
Emission								
Land Conversion	96,145.92	1.33	0.00	0.00	0.00	0.00	96,145.92	1.33
CO ₂ Emission from fertilizer	2,002.16	0.03	0.00	0.00	0.00	0.00	2,002.16	0.03
NO ₂ Emission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fuel Consumption	2,457.74	0.03	0.00	0.00	0.00	0.00	2,457.74	0.03
Peat Oxidation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sink								
Crop Sequestration	-91,133.58	-1.26	0.00	0.00	0.00	0.00	-9,133.58	-1.26
Conservation Sequestration	-2,857.09	-0.04	0.00	0.00	0.00	0.00	-2,857.09	-0.04
Total	7,091.11	0.10	0	0	3,671.46	0	10,762.57	0.09

**Note: Includes both estates and smallholders*

Summary of Mill Emission and Credit

	tCO ₂ e	tCO ₂ e/tFFB
Emission		
POME	19,660.30	0.20
Fuel Consumption	2,899.93	0.03
Grid Electricity Utilization	0.00	0.00
Credit		
Export of Grid Electricity	-664.19	-0.01
Sales of PKS	0.00	0.00
Sales of EFB	0.00	0.00
Total	21,896.04	0.21

Summary of Kernel Crusher Emission and Credit (if applicable)

Emissions	tCO ₂ e
PK from own mill	7,110.02
PK from other source	608.76
Fuel Consumptions	724.94
Total Crusher emissions	8,443.72

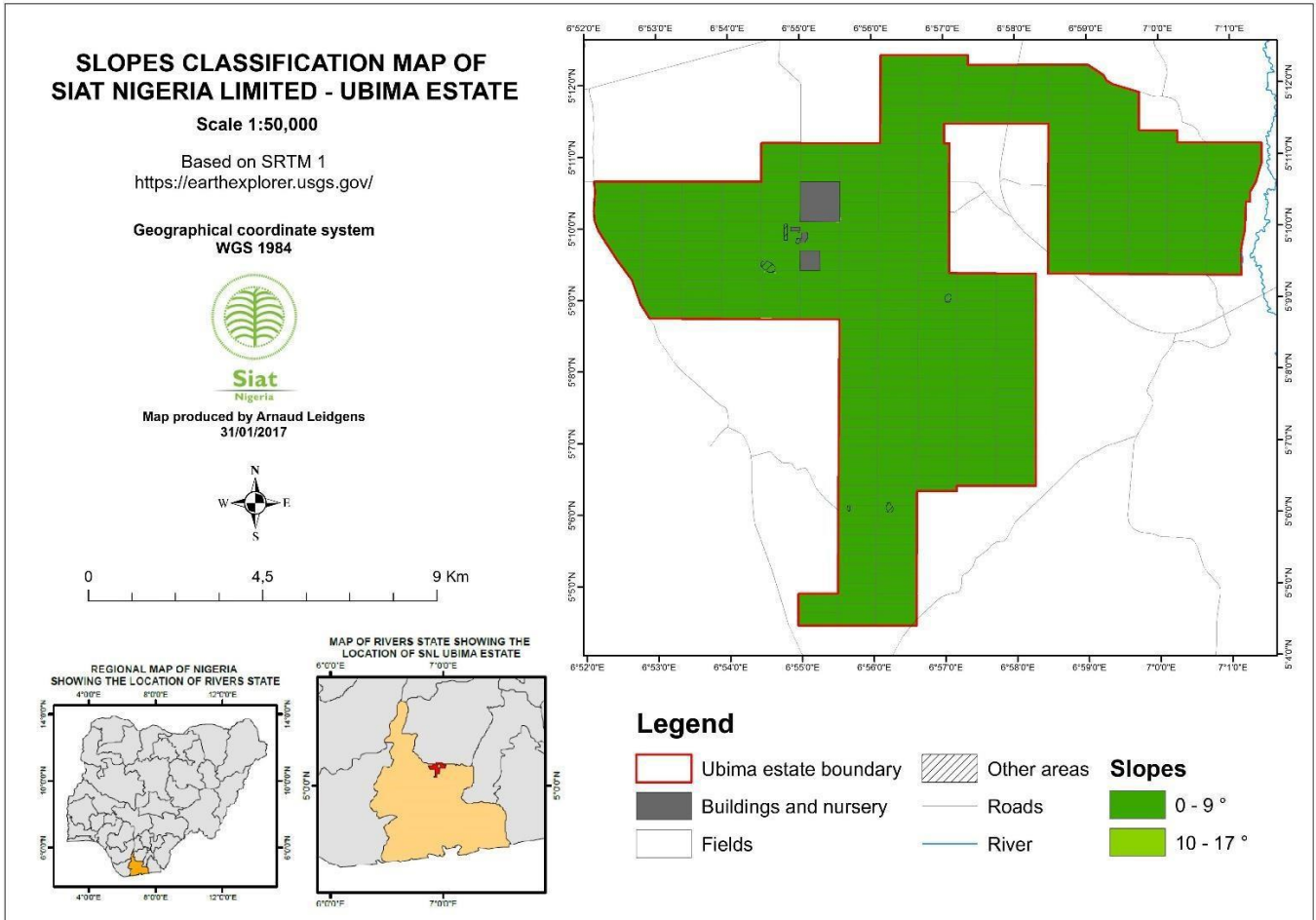
*This mill has no kernel crusher operation.

Palm Oil Mill Effluent (POME) Treatment:	
Divert to Compost (%)	0
Divert to anaerobic diversion (%)	100

POME Diverted to Anaerobic Digestion:	
Divert to anaerobic pond (%)	100
Divert to methane captured (flaring) (%)	0
Divert to methane captured (energy generation) (%)	0

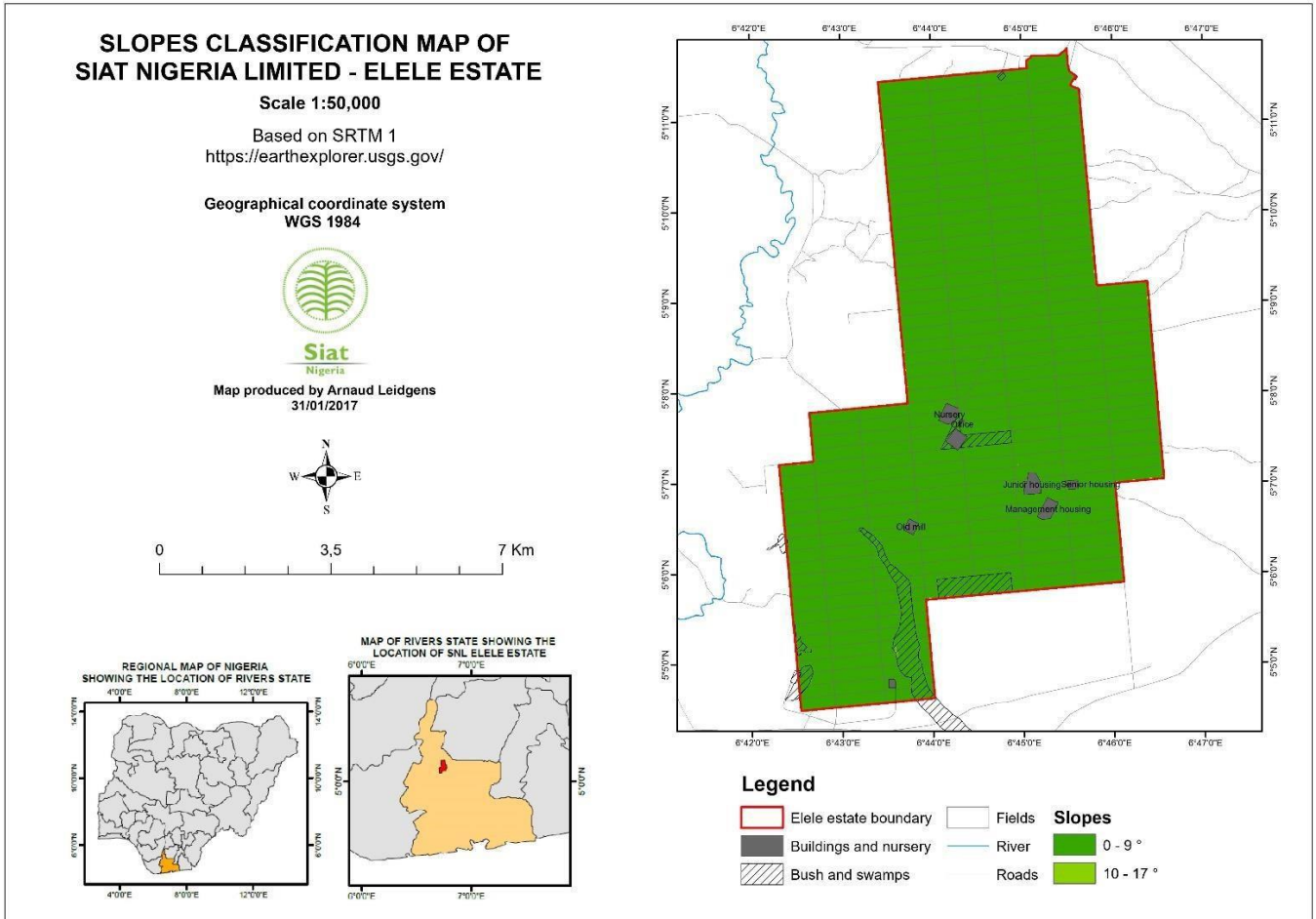
Appendix C: Location Map of Certification Unit and Supply bases

Ubima Estate



Appendix D: Estate Field Map

Elele Estate



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Appendix E: List of Smallholder Registered and/or sampled

No	Name of farmer	Location	GPS Reference		Area Summary (Ha)		Forecasted annual FFB Production (MT)	Date of joining	Smallholder ID
			Latitude (N)	Longitude (E)	Total Certified Area	Planted Area			
	Not applicable								
Total									
Note: * are smallholders sampled in this audit.									

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