

**MALAYSIAN SUSTAINABLE PALM OIL
MSPO OPMC Public Summary Report**☐ **Initial Assessment**☒ **Annual Surveillance Assessment (1_2)**☐ **Recertification Assessment** (Choose an item.)☐ **Extension of Scope**

SD GUTHRIE BERHAD (Formerly known as Sime Darby Plantation Berhad)
Client Company (HQ) Address: Level 11, Main Block, Plantation Tower, No. 2, Jalan PJU 1A/7 Ara Damansara, 47301 Petaling Jaya, Selangor, Malaysia
Certification Unit: Strategic Operating Unit (SOU 11) Kerdu Palm Oil Mill & Plantations: Kerdau Estate, Chenor Estate, Mentakab Estate and Sg Mai Estate
Date of Final Report: 5/8/2024

Report prepared by:**Farrah Sahanim Paduka** (Lead Auditor)**Report Number: 3984771****Assessment Conducted by:**

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Section 1: Executive Summary

1.1 Organizational Information and Contact Person			
Company Name	SD Guthrie Berhad (Formerly known as Sime Darby Plantation Berhad)		
Mill/Estate	Certification Unit	MPOB License No.	Expiry Date
	Kerdau POM	540761004000	30/06/2024
	Chenor Estate	524796002000	30/11/2024
	Mentakab Estate	522397002000	31/07/2024
	Sg Mai Estate	524697002000	31/10/2024
	Kerdau Estate	524696002000	31/10/2024
Address	Level 11, Main Block, Plantation Tower, No. 2, Jalan PJU 1A/7, Ara Damansara, 47301 Petaling Jaya, Selangor, Malaysia		
Management Representative	Mdm. Shylaja Devi Vasudevan Nair (Head Sustainability Compliance Unit, Group Sustainability Department (GSD)) Zuhair Bin Zubir (Senior Manager, Kerdau Estate (SOU11 Chairman))		
Website	www.simedarbyplantation.com	E-mail	shylaja.vasudevan@simedarbyplantation.com kks.kerdau@simedarbyplantation.com
Telephone	03-7848 4000 (Head Office)	Facsimile	03-7848 4356 (Head Office)

1.2 Certification Information			
Certificate Number	Mill: MSPO 745400 Estate: MSPO 745401	Certificate Start Date	21/12/2022
Date of First Certification	21/12/2017	Certificate Expiry Date	20/12/2027
Scope of Certification	<input checked="" type="checkbox"/> Mill: Production of Sustainable Palm Oil and Palm Oil Products <input checked="" type="checkbox"/> Estate: Production of Sustainable Oil Palm Fruits		
Visit Objectives	The objective of the assessment was to conduct an annual surveillance assessment 1_2 of the existing certification to ensure the elements of the proposed scope of registration and the requirements of the management standard are effectively addressed by the organisation's management system.		
Standard	<input type="checkbox"/> MSPO MS 2530-2:2013 – General Principles for Independent Smallholders <input checked="" type="checkbox"/> MSPO MS 2530-3:2013 – General Principles for Oil Palm Plantations and Organized Smallholders <input checked="" type="checkbox"/> MSPO MS 2530-4:2013 – General Principles for Palm Oil Mills		
Recertification Assessment Visit (RAV) 1	11-15/04/2022		
Continuous Assessment Visit Date (CAV) 1_1	10-14/04/2023		

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Continuous Assessment Visit Date (CAV) 1_2	06-10/05/2024
Continuous Assessment Visit Date (CAV) 1_3	-
Continuous Assessment Visit Date (CAV) 1_4	-

1.3 Other Certifications

Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
RSPO 745399	RSPO Principles & Criteria of Sustainable Palm Oil Production: 2018; Malaysian National Interpretation: 2019	BSI Services Malaysia Sdn Bhd	06/07/2026
MSPO 745402	MSPO Supply Chain Certification Standard (MSPO SCCS) 1 October 2018	BSI Services Malaysia Sdn Bhd	24/10/2024

1.4 Location of Certification Unit

Name of the Certification Unit (Palm Oil Mill/ Estate/ Smallholder/ Independent Smallholder)	Site Address	GPS Reference of the site office	
		Latitude	Longitude
Kerdau POM	Lot 575 HS(D) 5401, Ladang Kerdau, 28010 Temerloh, Pahang, Malaysia	3° 34' 11.36" N	102° 16' 49.68" E
Kerdau Estate	Ladang Kerdau, PT 575, Mukim Kerdau, 28010 Temerloh, Pahang, Malaysia	3° 34' 12.60" N	102° 18' 36.00" E
Mentakab Estate	Ladang Mentakab, C/O Lanchang Division, 28500 Lanchang, Pahang, Malaysia	3° 28' 39.50" N	102° 10' 56.70" E
Sungai Mai Estate	Ladang Sungai Mai, 27000 Jerantut, Pahang, Malaysia	3° 48' 30.55" N	102° 21' 24.09" E
Chenor Estate	Ladang Chenor, 26400 Bandar Pusat Jengka, Pahang, Malaysia	3° 47' 14.977" N	102° 38' 27.68" E

1.5 Certified Area

Estate	Total Planted (Mature + Immature) (ha)	HCV (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
Kerdau Estate	5,123.78	67.42	491.84	5,683.04	90.16
Mentakab Estate	2,916.05	31.70	306.07	3,253.82	89.62
Sungai Mai Estate	2,596.90	50.70	187.38	2,834.98	91.60
Chenor Estate	1,862.69	7.82	126.48	1,996.99	92.98
Total (ha)	12,499.42	157.64	1,111.77	13,768.83	

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1.6 Plantings & Cycle							
Estate	Age (Years)					Mature	Immature
	0 - 3	4 - 10	11 - 20	21 - 25	26 - 30		
Kerdau Estate	355.51	2,520.65	1,832.26	415.36	0.00	4,768.27	355.51
Mentakab Estate	393.85	861.63	747	820.41	93.16	2,522.20	393.85
Sg Mai Estate	660.25	763.97	0.00	656.59	516.09	1,936.65	660.25
Chenor Estate	315.33	1,083.08	104.42	359.86	0.00	1,547.36	315.33
Total (ha)	1,724.94	5,229.33	2,683.68	2,252.22	609.25	10,774.48	1,724.94

1.7 Certified Tonnage of FFB			
Estate	Tonnage / year		
	Estimated (Dec 23 - Nov 24)	Actual (Apr 23 - Apr 24)	Forecast (Dec 24 - Dec 25)
Kerdau Estate	83,268.28	95,151.14	97,479.90
Chenor Estate	23,247.42	26,669.26	23,291.00
Mentakab Estate	38,600.68	46,429.60	45,804.00
Sg Mai Estate	38,261.00	35,081.30	34,000.00
BK Puteri	-	1,176.63	-
Jabor Estate	-	637.48	-
Amxxxx Hijxxx	-	7,007.50	-
Dxxx Rimxxxxx	-	25.22	-
Kxx Serxxxxxx	-	366.95	-
Moxx Noxx Axxxx	-	1,361.72	-
Total (mt)	183,377.38	213,906.80	200,574.90

1.8 Uncertified Tonnage of FFB			
Estate	Tonnage / year		
	Estimated (Dec 23 - Nov 24)	Actual (Apr 23 - Apr 24)	Forecast (Dec 24 - Nov 25)
Dxxxxxx Vxxxxxx	-	89.13	-
Gxxxxx Mxx	-	203.58	-
Hxx Sxxx Lxxxx	-	226.99	-
Lxxx Hxx Kxxxx ENTERPRISE	-	7,307.98	-
Sxx Cxxxxxxxxx SDN BHD	-	2,386.66	-
Sxx Kxxxxx Cxxxxxxxxx	-	10,561.78	-
Wxxxxx Mxxxxx	-	2,732.96	-

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Total (mt)	-	23,509.08	-
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1.9 Certified Tonnage

Mill Capacity: 60 MT/hr SCC Model: MB	Estimated (Dec 23 - Nov 24)	Actual (Apr 23 - Apr 24)	Forecast (Dec 24 - Nov 25)
	FFB	FFB	FFB
	183,377.38	213,906.80	200,574.90
	CPO (OER: 20.50%)	CPO (OER: 19.43%)	CPO (OER: 20.48%)
	37,592.36	41,556.20	41,077.74
	PK (KER: 4.50%)	PK (KER: 4.48%)	PK (KER: 5.00%)
	8,251.98	9,582.64	10,028.74

1.10 Actual Sold Volume (CPO)

CPO (mt)	MSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	RSPO		
41,556.20	0	0	1,189.29	40,366.91	41,556.20

1.11 Actual Sold Volume (PK)

PK (mt)	MSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	RSPO		
9,582.64	0	0	3,554.05	6,028.59	9,582.64

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Section 2: Assessment Process

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

Assessment Methodology, Programme, Site Visits

This on-site assessment was conducted from 06-10/05/2024. The audit programme is included as Section 2.4. The approach to the audit was to treat the Kerdau Palm Oil Mill, Kerdau Estate, Chenor Estate, Mentakab Estate and Sg Mai Estate as a MSPO Certification Unit. A range of environmental and social factors were covered. This includes consideration of topography, palm age, proximity to areas with HBVs, declared conservation areas and local communities.

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

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

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

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

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

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

All the previous nonconformities are remains closed. The assessment findings from the reassessment are detailed in Section 4.2. All major non-conformities were closed offsite due to evidence submission were sufficient.

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

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

Assessment Program					
Name (Mill / Plantation / Group smallholders)	Year 1 (Re-Certification)	Year 2 (ASA 1_1)	Year 3 (ASA 1_2)	Year 4 (ASA 1_3)	Year 5 (ASA 1_4)
Kerdau POM	√	√	√	√	√
Kerdau Estate	√	-	√	√	√
Chenor Estate	√	√	√	-	√
Mentakab Estate	-	√	√	√	-
Sg Mai Estate	√	√	-	√	√

Tentative Date of Next Visit: May 4, 2025 - May 9, 2025

Total No. of Mandays: 15 mandays

2.1 BSI Assessment Team

Team Member Name	Role (Team Leader or Team member)	Qualifications (Short description of the team members)
Farrah Sahanim binti Paduka (FSP)	Team Leader	<p>Education: Graduated in Bachelor of Science Forestry with Honours (Nature Park and Recreation) at University Malaysia Sabah.</p> <p>Work Experience: Experience in auditing in palm oil industry with more than 4 years. Experience in consulting, internal auditor and training management for various program such as MSPO, ISCC and ISO.</p> <p>Training attended: Has undergone training of Integrated Management System (IMS) ISO 9001:2015 and ISO 14001:2015 Lead Auditor Training, Malaysian Sustainable Palm Oil MS 2530:2013 Lead Auditor Course, CQI & IRCA Certified ISO 9001:2015 and ISO 45001:2018, RSPO P&C and SA 8000.</p> <p>Aspect covered in this audit: <input type="checkbox"/> Good Agriculture Practice <input type="checkbox"/> Health and Safety <input checked="" type="checkbox"/> Social <input type="checkbox"/> Environmental </p> <p>Language proficiency: Able to speak and understand Bahasa Malaysia and English.</p>
Ahmad Rufi Abu Talib Khan (ARA)	Team Member	<p>Education: Bachelor Degree In Mechanical Engineering from Universiti Teknologi MARA Shah Alam, graduated in 2015.</p>

		<p>Work Experience:</p> <p>He started his career as Assistant Mill Manager, managing the day-to-day mill operations. In his five years' experience, he has experience handling the certification of ISO 9001, OHSAS 18001, ISO 14001 as well as Malaysia Sustainable Palm Oil (MSPO). Currently working as auditor for palm oil sustainability certifications.</p> <p>Training attended:</p> <p>He has completed CQI – IRCA approved ISO 9001, ISO 14001 and ISO 45001 Lead Auditor Course, MSPO 2530:2013 Lead Auditor Course, Endorsed RSPO Lead Auditor and RSPO SCC Auditor course.</p> <p>Aspect covered in this audit:</p> <p><input checked="" type="checkbox"/> Good Agriculture Practice <input checked="" type="checkbox"/> Health and Safety <input type="checkbox"/> Social <input type="checkbox"/> Environmental</p> <p>Language proficiency:</p> <p>Able to speak and understand Bahasa Malaysia and English.</p>
Fahmi Othman (FO)	Team Member	<p>Education:</p> <p>Bachelor's Degree in Industrial Biology from Universiti Teknologi Malaysia, graduated in 2010.</p> <p>Work Experience:</p> <p>He gained his working exposure in the plantation sector, serving as an Assistant Manager with a plantation company managing the day-to-day plantation operations before acting as Sustainability Officer for another significant 4 years. In his career, Fahmi had accumulated more than 9 years of sustainability implementation experience including workers' welfare, workers' occupational, health & safety, environment conservation and protection at buffer areas and continuous improvement management plans. Prior to joining BSI, he was an auditor for another local certification body who experienced in MSPO and PEFC Certification Audit.</p> <p>Training attended:</p> <p>He has completed CQI – IRCA approved ISO 9001, and ISO 45001 Lead Auditor Course, MSPO 2530:2013 Lead Auditor Course, Endorsed RSPO Lead Auditor and RSPO SCC Auditor course as well as SA 8000.</p> <p>Aspect covered in this audit:</p> <p><input checked="" type="checkbox"/> Good Agriculture Practice <input checked="" type="checkbox"/> Health and Safety <input type="checkbox"/> Social <input checked="" type="checkbox"/> Environmental</p> <p>Language proficiency:</p> <p>Able to speak and understand Bahasa Malaysia and English.</p>

2.2 Impartiality and conflict of interest

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

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2.3 Accompanying Persons

No.	Name	Role
	N/A	

2.4 Assessment Plan

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

Date	Time	Subjects	FSP	ARK	FBO
Sunday 5/05/2024	PM	Audit team travel to Temerloh.	√	√	√
Monday 6/05/2024 Kerdau POM	0730	Travel to Kerdau POM	√	√	√
	0830 - 0930	Opening Meeting: <ul style="list-style-type: none"> Opening Presentation by Audit team leader. Confirmation of assessment scope and finalize Audit plan 			
	0930 - 1300	Inspection: FFB receiving, warehouse, workshop, wastes management & Landfill, Effluent Ponds, OSH & ERP, Environment issues, POME application, water treatment. Laboratory, weighbridge and palm product storage area, staff, workers and contractor interview, housing and facility inspection, clinic, etc.			
	1000 - 1300	Meeting with stakeholders (Government, village rep, smallholders, workers representative, contractor etc.)	√	-	-
	1300 - 1400	Lunch break	√	√	√
	1400 - 1630	Kerdau POM Continue with document review (MSPO part 4), P1: Management commitment and responsibility, P2: Transparency P3: Compliance to legal requirement P4: Social responsibility, health safety and employment condition. P5: Environment, natural resources, biodiversity and ecosystem services P4: Social responsibility, health safety and employment condition, P6: Best practices	√	√	√
	1630 - 1700	Interim Closing Briefing	√	√	√
Tuesday 7/05/2024	0730	Travel to Mentakab Estate	√	√	√
	0830 -	Field visit, boundary inspection, field operations, staff &			

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Date	Time	Subjects	FSP	ARK	FBO
Mentakab Estate	1300	workers interview, buffer zone, HCV area, IPM implementation, OSH&ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc.), agrochemical mixing area, Schedule waste management, worker housing, clinic, Landfill, etc.			
	1000 - 1300	Meeting with stakeholders (Government, village rep, smallholders, workers representative, contractor etc.)	√	-	-
	1300 - 1400	Lunch break	√	√	√
	1400 - 1630	Document review P1 – P6 (MSPO part 3), P1: Management commitment and responsibility, P2: Transparency, P3: Compliance to legal requirement, P4: Social responsibility, health safety and employment condition, P5: Environment, natural resources, biodiversity and ecosystem services and P6: Best practices, P7: Development of New Planting (if any)	√	√	√
	1630 - 1700	Interim Closing Briefing	√	√	√
Wednesday 8/05/2024 Mentakab Estate	0730	Travel to Mentakab Estate	√	-	-
	0830 - 1000	Continue with unfinished elements from day 2			
	1000 - 1230	Meeting with stakeholders (Government, village rep, smallholders, workers representative, contractor etc.)	√	-	-
	1230 - 1330	Lunch break	√	-	-
	1330 - 1630	Continue with pre-lunch activity	√	-	-
	1630 - 1700	Interim Closing Briefing	√	-	-
Wednesday 8/05/2024 Kerdau Estate	0730	Travel to Kerdau Estate	-	√	√
	0830 - 1300	Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH&ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc), agrochemical mixing area, Schedule waste management, worker housing, clinic, Landfill, etc.			
	1000 - 1300	Meeting with stakeholders (Government, village rep, smallholders, workers representative, contractor etc.)	-	√	√
	1300 - 1400	Lunch break	-	√	√

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Date	Time	Subjects	FSP	ARK	FBO
	1400 - 1630	Document review P1 – P6 (MSPO part 3), P1: Management commitment and responsibility, P2: Transparency, P3: Compliance to legal requirement, P4: Social responsibility, health safety and employment condition, P5: Environment, natural resources, biodiversity and ecosystem services and P6: Best practices, P7: Development of New Planting (if any).	-	√	√
	1630 - 1700	Interim Closing Briefing	-	√	√
Thursday 9/05/2024 Kerdau Estate	0730	Travel to Kerdau Estate	√	√	-
	0830 - 1230	Continue with unfinished elements from day 3			
	1000 - 1300	Meeting with stakeholders (Government, village rep, smallholders, workers representative, contractor etc.)	√	-	-
	1230 - 1330	Lunch break	√	√	-
	1330 - 1630	Continue with pre-lunch activity	√	√	-
	1630 - 1700	Interim Closing Briefing	√	√	-
Thursday 9/05/2024 Chenor Estate	0730	Travel to Chenor Estate	-	-	√
	0830 - 1300	Field visit, boundary inspection, field operations, staff & workers interview, IPM implementation, OSH&ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc.), agrochemical mixing area, worker			

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Section 3: Assessment Findings

3.1 Details of audit results

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

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

3.2 Details of Nonconformities and Opportunity for improvement

The nonconformity is listed below. The findings summary of the assessment by criteria are listed in Appendix A.

During the assessment there were one (1) Major & two (2) Minor nonconformities and zero (0) OFI raised. The SOU 11 Kerdu Certification unit submitted Corrective Action Plans for the nonconformity. Corrective action plans with respect to the nonconformity was reviewed by the BSI audit team and accepted.

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

Non-Conformity Report			
NCR Ref #:	2490879-202405-M1	Issue Date:	10/05/2024
Due Date:	08/08/2024	Date of Closure:	05/07/2024
Area/Process:	Kerdau Estate & Mentakab Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.5.3.3 Major
Requirements:	The management shall establish Standard Operating Procedure for handling of used chemicals that are classified under Environment Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 to ensure proper and safe handling, storage and disposal.		
Statement of Nonconformity:	The implementation of scheduled waste handling, storage and disposal was not effectively demonstrated according to legal regulation.		
Objective Evidence:	<p>During a visit to the Water Treatment Plant (WTP) at Kerdau Estate, several containers of Calcium Hydrochlorite, Soda Ash, and Aluminum Sulfate used for water treatment were found in storage. Based on the waste identification document provided and Waste Management Procedure for Upstream Malaysia, Doc. No. SD/SDP/GSD/HSE/05222/01, all contaminated chemical containers were classified as SW 409, and according to the WTP operator, they had been stored there since the beginning of the year.</p> <p>While at the Lanchang Division of the Mentakab Estate, it was discovered that used lubricant oil and used engine oil (SW 409) were being improperly managed and</p>		

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	<p>handled in a storage area located next to the estate's scheduled waste storage. According to staff, this storage area was provided for the Fresh Fruit Bunch (FFB) contractor to keep their tools and equipment. Although a document review indicated that the contractor's representative had attended Scheduled Waste Training conducted by the estate on February 1, 2024, the contractor still failed to manage their scheduled waste appropriately.</p> <p>Both situations indicated non-compliance with the Environmental Quality Regulations (Scheduled Waste) 2005, the Environmental Quality Act, 1974 (including the 2007 amendments), and the Waste Management Procedure for Upstream Malaysia (Reference: SD/SDP/GSD/HSE/0522/01, Effective Date: May 2022).</p>
Corrections:	<p><u>Kerdau Estate</u></p> <p>All the contaminated chemical containers mentioned were removed from the WTP area and properly stored at the designated scheduled waste store with proper labelling.</p> <p><u>Mentakab Estate</u></p> <p>Immediately removed the items and placed them in Scheduled Waste Store.</p>
Root cause analysis:	<p><u>Kerdau Estate</u></p> <p>The WTP operator was newly appointed and has not been adequately trained in scheduled waste handling as the element was not informed to him in the earlier training conducted.</p> <p><u>Mentakab Estate</u></p> <p>Lapses in monitoring of the area by management due to the contractor area not included in the WPI checklist.</p>
Corrective Actions:	<p><u>Kerdau Estate</u></p> <ol style="list-style-type: none"> 1. The management has immediately arranged for a proper training on scheduled waste handling, storage and disposal which was attended by the WTP operator, his alternate and the Foreman. The training was conducted by a CePSWaM competent person. 2. To monitor through WPI checklist to ensure any scheduled waste generated are handled accordingly. <p><u>Mentakab Estate</u></p> <ol style="list-style-type: none"> 1. To arrange for refresher SW training by CEPswAM competent person for the contractor. 2. To issue a reminder letter to the contractor to comply with SW Regulations and machinery parts owned by contractors must be stored in their store outside the estate. 3. To monitor through WPI checklist to ensure any scheduled wastes generated are handled accordingly.
Assessment Conclusion:	<p>The major NC raised was successfully closed with provided evidence. Sighted the briefing record on CHRA Assessment for New Chemical by RHSE, refresher training on Schedule Waste Management on WTP Operator and monitoring record "Pemeriksaan Tempat Kerja" dated 07/06/2024 provided by Kerdau Estate. For Mentakab Estate, sighted the refresher training of Schedule Waste to staffs and contractor dated 06/06/2024, reminder letter issues the contractor (Sxxx Exxxxxxxx), dated 10/10/2024 and Workplace Inspection monitoring record dated 20/06/2024</p>

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Non-Conformity Report			
NCR Ref #:	2490879-202405-N1	Issue Date:	10/5/2024
Due Date:	Next Surveillance	Date of Closure:	Open
Area/Process:	Mentakab Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.3.1.1 Minor
Requirements:	All operations are in compliance with the applicable local, state, national and ratified international laws and regulations.		
Statement of Nonconformity:	The process of the diesel storage is above the stated limit in the license.		
Objective Evidence:	Document review of the "Permit Barang Kawalan Berjadual" at Mentakab Estate – Lanchang Division, verified that the limit of storage is 6000 liter of Diesel (EURO 2M). However, stock review through the diesel bin card sample taken found that the diesel was kept at 6,680 liter In January 2024.		
Corrections:	Immediately check current and previous bin card for diesel and brief PIC to maintain the diesel storage below 6000 liter as per the legal license.		
Root cause analysis:	Lapses in monitoring on bin card for diesel due to the PIC (Store Clerk) not aware on the limit in Permit Kawalan Berjadual.		
Corrective Actions:	<ol style="list-style-type: none"> 1. To brief PIC/Store Clerk to maintain the diesel storage below 6000 liter as per the legal license. 2. To update bin card by daily basis and double check the numbers with the system. 3. To create a monthly monitoring checklist on the total diesel kept based on the data from the bin card. 4. To revise ordering interval from 30 days to 45 days in order to maintain allowable fuel limit. As stated in the license. 		
Assessment Conclusion:	Corrective action plan is accepted. Effectiveness of corrective action taken will be further verified in the next assessment.		

Non-Conformity Report			
NCR Ref #:	2490879-202405-N2	Issue Date:	10/5/2024
Due Date:	Next Surveillance	Date of Closure:	Open
Area/Process:	Kerdau Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.4.4.2 (b) Minor
Requirements:	The occupational safety and health plan shall cover the following: b) The risks of all operations shall be assessed and documented		
Statement of Nonconformity:	The process of risk assessment is not fully conducted.		
Objective Evidence:	During a visit to Sungai Tekal Division, Kerdau Estate, it was observed that the management stored petrol in the store. An interview with the Estate Assistant Manager revealed that the petrol was used for motorcycles. However, a further review of the CHRA document dated 11/06/2020 showed that petrol was not included in the assessment.		

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	This is not inline with the Chemical Safety Management Procedure (UM/HSE/OCP/04) effective date 09/03/2021, clause 6.1.2 (ii) After purchase of chemicals, Chemical Health Risk Assessment shall be carried out to ensure that appropriate control measures are implemented.
Corrections:	To carry out new Chemical Health Risk Assessment and include Petrol and all other new chemicals in CHRA List.
Root cause analysis:	The petrol was solely used for the Assistant's motorcycle and was only recently purchased and kept in the store. This was not the practice previously which resulted in the petrol not being registered in the latest CHRA.
Corrective Actions:	<ol style="list-style-type: none"> 1. The management has planned to conduct a new CHRA in this financial year. Petrol will be included in the new CHRA along with newly introduced chemical (if any). 2. RHSE to brief to all staffs and executives that any new chemicals have to be assessed by CHRA first prior to usage. 3. To include in the agenda for OSH Meeting that whenever there are new chemicals, CHRA must be done first.
Assessment Conclusion:	Corrective action plan is accepted. Effectiveness of corrective action taken will be further verified in the next assessment.

Noteworthy Positive Comments	
1	Good cooperation given by the management and GSD team.
2	No negative comments raised by stakeholders during consultation session.
3	Good estate and mill management practices demonstrated during audit.

3.3 Status of Nonconformities Previously Identified and OFI

Non-Conformity Report			
NCR Ref #:	2333471-202304-M1	Issue Date:	14/04/2023
Due Date:	13/07/2023	Date of Closure:	13/07/2023
Area/Process:	Kerdau & Chenor Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.4.4.2 (d)(e) Major
Requirements:	<p>d) The occupational safety and health plan shall cover the following: The management shall provide the appropriate PPE at the place of work to cover all potentially hazardous operations as identified in the risk assessment and control such as Hazard Identification, Risk Assessment and Risk Control (HIRARC).</p> <p>e) The management shall establish Standard Operating Procedure for handling of chemicals to ensure proper and safe handling and storage in accordance to Occupational Safety Health (Classification Packaging and Labelling) Regulation 1997 and Occupational Safety Health (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000.</p>		
Statement of Nonconformity:	PPE worn by workers for manuring application (NKC) was incomplete and handling of chemicals was not effectively demonstrated.		

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Objective Evidence:	<ol style="list-style-type: none"> 1. During site visit at manuring area, Kerdau Estate, it was observed 3 manurers were wearing surgical mask instead of N95 mask, and not wearing safety goggles while conduct the manuring application (NKC). 2. During site inspection at manuring area, Chenor estate, it was observed 2 manurer was not wearing safety goggles while conduct the manuring application (NKC). Interview conducted; all required PPE has been given by the management. However, the implementation was not in line with CHRA recommendation Section PPE, Manuring Operator (Kieserite, ERP, Fertibor and NKC) required Reusable Nitrile Glove, Safety glasses with side shield, safety shoes/ covered shoes, PVC apron and Disposable N95 mask. Refer SOP: Penabur baja dated 01/11/2021 Version 1, "Pemakaian Safety Glasses adalah berdasarkan keperluan CHRA Mengikut Jenis Aplikasi Baja". 3. During site visit at Kerdau Estate workshop area, it was found chemical petrol was stored in the drinking bottle. It was not in line with Sime Darby Plantation Berhad "Botol Minuman Tidak Boleh" Digunakan Untuk Menyimpan Bahan Kimia" -Sime Darby Plantation Berhad Commitment. Refer CHRA Recommendation on Occupational safety and Health (Use and Standard of Exposure of Chemicals Hazardous to Health) Regulation 2000 Section Regulation 21: Relabeling (1) "When chemical hazardous to health is transferred to another container, other than that which is originally supplied, and the contents of the container are not used within a normal work shift, the employer shall ensure that the container is relabeled". <p>This nonconformity was escalated to Major NC due ineffective of implementation of corrective action previous Minor NC.</p>
Corrections:	<p><u>Kerdau Estate</u></p> <ol style="list-style-type: none"> 1. Estate Management immediately did spot check and replaced all surgical masks with N95 masks and ensure all involved workers to wear safety goggles provided removed drinking bottle filled with chemical petrol and replaced with proper storage. 2. Estate Management conducted refresher to workers on correct PPE usage and chemical handling as per recommendation by CHRA. The training focused on: <ol style="list-style-type: none"> a. Safety PPE during work at Estate Muster Ground. b. Workshop SOPs. c. Awareness of the standard operation procedure in handling chemical. 3. Estate Management displayed notice/poster of "Botol Minuman Tidak boleh Digunakan Untuk Menyimpan Bahan Kimia" at workshop and muster ground. <p><u>Chenor Estate</u></p> <ol style="list-style-type: none"> 1. Estate Management performed refresher briefing to dedicated group for each operation in order to ensure all workers adhere to follow standard operation procedure on PPE usage. 2. Estate Management included PPE usage monitoring to the current morning muster checklist
Root cause analysis:	<p><u>Kerdau Estate</u></p> <p>Ineffective monitoring on the implementation of risk control and assessment on health & chemical health risk assessment</p>

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	<p><u>Chenor Estate</u></p> <p>Lapses of monitoring and checking by mandore and supervisor at site during operation work. The monitoring was done on a daily basis during morning muster (visual monitoring). No specific checklist is available to monitor compliance.</p>
Corrective Actions:	<p><u>Kerdau Estate</u></p> <p>To utilize dynamic risk assessment tool i.e. e-sime+, a mechanism implemented to give opportunity to all level of employees to perform on-site intervention for any unsafe act or unsafe condition, which includes the use of PPE. The management team will respond to report lodged in e-sime+ portal, which is monitored by regional office and head office.</p> <p><u>Chenor Estate</u></p> <ol style="list-style-type: none"> 1. Continuous monitoring and checking to all workers during morning muster using checklist with PPE usage included. 2. To utilize dynamic risk assessment tool i.e. e-sime+, a mechanism implemented to give opportunity to all level of employees to perform on-site intervention for any unsafe act or unsafe condition, which includes the use of PPE. The management team will respond to report lodged in e-sime+ portal, which is monitored by regional office and head office. 3. To continue refresher training on manuring operation management (especially on PPE usage) on a quarterly basis which is included in Estate Training Plan.
Assessment Conclusion:	<p>Major NC close out verification:</p> <ol style="list-style-type: none"> 1. Implementation of e-sime+ can be seen via summary of e-sime+ tracking log by each reporting date. Summary of tracking log for April – June 2023 was verified for both Chenor and Kerdau Estate. Any OSH non-compliance (unsafe act/dangerous occurrence/incidents) reported under e-sime+. 2. Monitoring and checking for PPE compliance was done on daily basis during muster ground. Checklist @ toolbox attendance list complete with PPE matrix need to be completely checked prior to work. Records for July 2023 toolbox attendance list was verified. 3. Continuous refresher training carried out by respective OU and included in the estate training plan. Latest training dated 3/7/2023 was carried for the group of (harvester/manurer/sprayer). <p>The major NC was effectively closed on 13/07/23 with sufficient evidence of implementation. Continuous implementation will be further verified in the next assessment.</p>
Verification Statement:	<p>Site visit for all estate found that all the workers were wearing proper PPE when working in the estate. Operation sampled included the harvesting operation and raking operation at Kerdau Estate, Mentakab Estate and Chenor Estate.</p> <p>Interview with workers found that the management has issued the PPE to them without any charges, and daily monitoring of PPE was conducted during the muster call. If the PPE is not properly worn, the management will ask the workers to use proper PPE first before commencing the assignment of the day.</p> <p>Sighted all the records of PPE training and e-sime+ records are available at each site. Since there is no reoccurring of PPE issues, the Major NC is close accordingly.</p>

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Non-Conformity Report			
NCR Ref #:	2333471-202304-M2	Issue Date:	14/04/2023
Due Date:	13/07/2023	Date of Closure:	13/07/2023
Area/Process:	Kerdau Estates	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.6.1.1 Major
Requirements:	Standard operating procedures shall be appropriately documented and consistently implemented and monitored.		
Statement of Nonconformity:	The Standard Operating Procedure is not effectively implemented.		
Objective Evidence:	<p>During the site visit at Kerdau Estate housing complex, it was found that workers are repairing the motorcycle at the house 4A-2004. Sighted that spot of oil spreading on the floor. Further interview with the worker found that the used lubricating oil from the repair of the motorcycle is disposed through the domestic waste.</p> <p>This is against the requirement in the Workers Minimum Standards of Housing And Social Amenities Guidelines (Ref: SD/SDP/PSQM(ESH)/204-OD6, Eff Date: 06/02/2015) clause 5.3 The housing amenities shall comply with the current legal and other applicable requirements, regulations, code of practise, standards and guidelines in the countries we operate. As well as Waste Management Procedure for Upstream Malaysia (Ref: SD/SDP/GSD/HSE/0522/01, Eff Date: May 2022) Clause 4.2 OU to ensure strictly avoid waste listed in list 2 (SW305) item disposed in land fill and must be disposed according to EQA 1974 (Schedule Waste) Regulation 2005, including the amendment 2007 and Schedule Waste (Hazardous Waste) Management Procedure.</p>		
Corrections:	<ol style="list-style-type: none"> 1. Estate did a spot check to the housing complex to ensure workers adhere to the requirements stated in both Guidelines. The worker found to perform motorcycle repairing work was instructed to halt the activity and send the motorcycle to a proper workshop as well as cleaning the spill and disposed as scheduled waste (through Estate SW disposal process). 2. Estate Management conducted briefing in the morning muster and social dialogue on dos and don'ts on the workers minimum standard of housing and social amenities guidelines. 3. Estate Management conducted training on standard operation procedure and regulations of Schedule Waste Management Procedure. <p>This training focused on:</p> <ul style="list-style-type: none"> • Refresher on worker understanding of workers minimum standard of housing and social amenities guidelines. • Refresher training on standard operation procedure and regulations of Schedule Waste Management Procedure. 		
Root cause analysis:	<p>Ineffective training and implementation of workers minimum standards procedure of housing and social amenities guidelines due to:</p> <ol style="list-style-type: none"> 1. Unsuitable approach by Estate Management to educate workers and no training material used to brief workers on this matter. Previously, only verbal briefing or reminder were given. 2. No dedicated area allocated for workers to repair their motorcycles thus 		

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	ensuring the SW are disposed in an appropriate manner.
Corrective Actions:	<ol style="list-style-type: none"> 1. To Posters are displayed at the housing complex to ensure all workers are aware on the requirements expectation (no motorcycle repairing at housing area and SW management). 2. Estate Management to allocate dedicated area for motorcycle services at workshop's compound and ensure the lubricant oil after service is dispose through proper Schedule Waste Management Procedure and Regulations. This matter will be communicated to workers during morning muster and social dialogue platform.
Assessment Conclusion:	<p>Major NC close out verification:</p> <ol style="list-style-type: none"> 1. Refresher training on the SOP and Regulations of Schedule Waste Management Procedure for workers during morning muster on 19/06/2023. Related information to socialize the area for motorcycle service at workshop was briefed to all workers during that session. 2. Dedicated area for motorcycle service allocated at estate's workshop. All waste generated for that service activity is disposed through proper Schedule Waste Management Procedure and Regulations. <p>The major NC was effectively closed on 13/07/23 with sufficient evidence of implementation. Continuous implementation will be further verified in the next assessment.</p>
Verification Statement:	Site verification at living quarters at Kerdau Estate, unit number: WQ 01 and WQ 02 shows that it was in good and satisfactory condition. There is no schedule waste were sighted in the areas and sighted domestic bins were provided at each of the unit. Interview with randomly sample workers in the living quarters shows that the workers are aware with types of wastes that should and shouldn't be thrown in the living quarters area.

Opportunity For Improvement			
Ref:	Nil	Clause:	MSPO Part __:
Area/Process:	N/A		
Objective Evidence:	N/A		
Verification Statement:	N/A		

3.4 Summary of the Nonconformities and Status

CAR Ref.	Clause & Category (Major / Minor)	Issued Date	Status & Date (Closure)
2189891-202201-M1	4.6.4.4 Part 3 - Major	15/04/2022	Closed on 10/07/2022
2189891-202201-N1	4.4.4.2 Part 3 - Minor	15/04/2022	Upgraded to major NC
2333471-202304-M1	4.4.4.2 Part 3 - Major	14/04/2023	Closed out on 13/7/2023
2333471-202304-M2	4.6.1.1 Part 3 - Major	14/04/2023	Closed out on 13/7/2023
2490879-202405-M1	4.5.3.3 Part 3 - Major	10/05/2024	Closed on 05/07/2024

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2490879-202405-N1	4.3.1.1 Part 3 - Minor	10/05/2024	Open
2490879-202405-N2	4.4.4.2 (b) Part 3 - Minor	10/05/2024	Open

3.5 Issues Raised by Stakeholders

IS #	Description
1	Feedbacks: School Bus Services Interview with the PIC, they are required to have valid permit and license to offer services in the estate. Verify there are around 40 students including morning session and afternoon session are using the bus services and there are two buses are provided to the estate and mill. The PIC are completely aware that they are supposedly only hire workers 18 years and above. There is no other issues or complaint received from the PIC during consultation session.
	Management Responses: No further issue.
	Audit Team Findings: No further issue.
2	Feedbacks: Head of Village (Kampung Rekuh – Orang Asli/Indigenous People) Feedback from the head of village, the estate has provided alternative road to the villagers to enter their village from the estate. There is no land dispute received from the head of village during the consultation as there is clearly boundary which is Sg. Jengtang and there is no pollution occur. The estate has also conducted CSR activity together with the villager in clearing the cemetery of the Orang Asli.
	Management Responses: No further issue.
	Audit Team Findings: No further issue.
3	Issue: Gender Committee Representative During the stakeholder meeting, it was informed by the representative that there is no harassment has happened in the estate premise. Verify that they often conducted activity such as <i>gotong-royong</i> or Hari Raya Celebration together. Any issues or complaint received will be discuss in gender committee meeting without prejudice
	Management Responses: No further issue.
	Audit Team Findings: No further issue.
4	Feedbacks: Kampung Pekan Sg. Jernih Representative Interview with the representative, who also a member of Persatuan Bomba Sukarela (PBS) shows that there is no complaint or issues happened from the estate activity. As the member of PBS, he and his team had collaboration with the estate in conducting the fire drill training to the workers. He also been a volunteer guarding the pupil during the marathon day of SJK (C) Jerih which also happened using the estate's road as one of the route during the activity.
	Management Responses:

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	No further issue.
	Audit Team Findings: No further issue.
5	Feedbacks: NUPW Representative The worker's representative is elected without the interference of the management unit either the manager or assistant manager. All process is conducted transparently. Almost all the workers join the union, with the union fees bare by the company. The workers can voice out any issues during the social dialogue, which the management will take action of each the issues raised.
	Management Responses: No further issue.
	Audit Team Findings: No further issue.

3.6 List of Stakeholders Contacted

Government Officer: Deputy Headmaster Sekolah Jenis Kebangsaan Cina Jerik Pejabat Perhutanan Temerloh/Bera	Community/neighbouring village: Kampung Pekan Sg. Jernih Representative Head of Village (Kampung Rekuh – Orang Asli/Indigenous People) Head of Village Kg. Semeteh
Suppliers/Contractors/Vendors: Sxxx Enterprise Txxxx Mxxx Parts	Worker's Representative/Gender Committee: Worker's Representative Union Representative Gender Committee Representative

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Section 4: Assessment Conclusion and Recommendation

Acknowledgement of Internal Responsibility and Formal Sign-off of Assessment Findings	
Based on the findings during the assessment SOU 11 Kerdau Palm Oil Mill and Supply Bases Certification Unit complies with the MS 2530-3:2013 or MS 2530-4:2013 . It is recommended that the certification of SOU 11 Kerdau Palm Oil Mill and Supply Bases Certification Unit is continued.	
Acknowledgement of Assessment Findings	Report Prepared by
Name: Shylaja Devi Vasudevan Nair	Name: FARRAH SAHANIM BINTI PADUKA
Company name: SD Guthrie Bhd	Company name: BSI SERVICES MALAYSIA SDN BHD
Title: Head, Sustainability Compliance Unit, Group Sustainability Dept.	Title: CLIENT MANAGER
Signature:  Date: 31/07/2024	Signature:  Date: 05/07/2024

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Appendix A: Summary of the findings by Principles and Criteria

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

Criterion / Indicator		Assessment Findings	Compliance
4.1 Principle 1: Management commitment & responsibility			
Criterion 4.1.1 – Malaysian Sustainable Palm Oil (MSPO) Policy			
4.1.1.1	A policy for the implementation of MSPO shall be established. - Major compliance -	<u>All sample estate</u> Sime Darby Plantation Berhad has established the policy "Group Sustainability & Quality Policy Statement" signed by the Group Managing Director (Mohamad Helmy Othman Basha), dated 02/12/2019. The implementation of MSPO has been incorporated in the policy.	Complied
4.1.1.2	The policy shall also emphasize commitment to continual improvement. - Major compliance -	<u>All sample estate</u> Sime Darby Plantation Berhad has established the policy "Group Sustainability & Quality Policy Statement" signed by the Group Managing Director (Mohamad Helmy Othman Basha), dated 02/12/2019. The policy covers commitment to: <ul style="list-style-type: none"> • Promoting good governance and transparency • Contributing to a better society • Minimizing environmental harm • Delivering sustainability quality. The policy is guided by three main documents i.e.: <ul style="list-style-type: none"> ➢ Responsible Agriculture Charter ➢ Human Rights Charter ➢ Innovation & Productivity Charter 	Complied

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Criterion / Indicator		Assessment Findings	Compliance												
Criterion 4.1.2 – Internal Audit															
4.1.2.1	Internal audit shall be planned and conducted regularly to determine the strong and weak points and potential area for further improvement. - Major compliance -	<u>All sample estate</u> Sime Darby Plantation Berhad has implemented Internal Audit Procedure with Document number: SDP/GSD/SCU/IAP; Revision: 04; Document Date: April 2024. According to this procedure, internal audits are scheduled to occur annually. It has been confirmed that the mill has adhered to this requirement by conducting internal audits on a yearly basis. Records such as internal audit report confirming this compliance are available for verification as indicated below. <table><tr><td>Estate</td><td>Date of internal audit</td><td>Internal Audit Results</td></tr><tr><td>Kerdau</td><td>16/01/2024</td><td>4 major, 2 minor, 1 OFI</td></tr><tr><td>Mentakab</td><td>19/01/2024</td><td>3 major, 2 minor, 0 OFI</td></tr><tr><td>Chenor</td><td>17/01/2024</td><td>3 major, 2 minor, 0 OFI</td></tr></table>	Estate	Date of internal audit	Internal Audit Results	Kerdau	16/01/2024	4 major, 2 minor, 1 OFI	Mentakab	19/01/2024	3 major, 2 minor, 0 OFI	Chenor	17/01/2024	3 major, 2 minor, 0 OFI	Complied
Estate	Date of internal audit	Internal Audit Results													
Kerdau	16/01/2024	4 major, 2 minor, 1 OFI													
Mentakab	19/01/2024	3 major, 2 minor, 0 OFI													
Chenor	17/01/2024	3 major, 2 minor, 0 OFI													
4.1.2.2	The internal audit procedures and audit results shall be documented and evaluated, followed by the identification of strengths and root causes of nonconformities, in order to implement the necessary corrective action. - Major compliance -	Sime Darby Plantation Berhad has implemented the Internal Audit Procedure with Document number: SDP/GSD/SCU/IAP; Revision: 04; Document Date: April 2024. According to this procedure, internal audits are scheduled to occur annually. <table><tr><td>Estate</td><td>Date of internal audit</td><td>Internal Audit Results</td></tr><tr><td>Kerdau</td><td>16/01/2024</td><td>4 major, 2 minor 1, OFI</td></tr><tr><td>Mentakab</td><td>19/01/2024</td><td>3 major, 2 minor, 0 OFI</td></tr><tr><td>Chenor</td><td>17/01/2024</td><td>3 major, 2 minor, 0 OFI</td></tr></table> Sighted the root cause, correction, corrective action plan and evidence to close the non-conformities is available as per audit. The plan can be sight through the Sustainability Certification Online Tracking System (SCOTS).	Estate	Date of internal audit	Internal Audit Results	Kerdau	16/01/2024	4 major, 2 minor 1, OFI	Mentakab	19/01/2024	3 major, 2 minor, 0 OFI	Chenor	17/01/2024	3 major, 2 minor, 0 OFI	Complied
Estate	Date of internal audit	Internal Audit Results													
Kerdau	16/01/2024	4 major, 2 minor 1, OFI													
Mentakab	19/01/2024	3 major, 2 minor, 0 OFI													
Chenor	17/01/2024	3 major, 2 minor, 0 OFI													

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Criterion / Indicator		Assessment Findings	Compliance		
4.1.2.3	Report shall be made available to the management for their review. - Major compliance -	The internal audit findings were duly recorded and presented for management review. Estate promptly addressed all findings within the designated timeframe, serving as tangible proof of their responsiveness. Details of the report are outlined below:	Complied		
		Estate		Date of internal audit	Internal Audit Results
		Kerdau		16/01/2024	4 major, 2 minor 1, OFI
		Mentakab		19/01/2024	3 major, 2 minor, 0 OFI
		Chenor		17/01/2024	3 major, 2 minor, 0 OFI
Criterion 4.1.3 – Management Review					
4.1.3.1	The management shall periodically review the continuous suitability, adequacy and effectiveness of the requirements for effective implementation of MSPO and decide on any changes, improvement and modification. - Major compliance -	The internal audit report was documented and made available for management review. As evidence, all findings from internal audit were responded by Estate within the acceptable timeframe. Sime Darby Plantation Berhad has implemented Standard Operating Procedures (SOP) for Management Review as documented in the Standard Operation Manual, Sub-Section 5.6, dated 25/05/2015. According to the SOP, management reviews are required to be conducted at least annually.	Complied		
		Estate		Date of internal audit	Date of management review
		Kerdau		16/01/2024	07/03/2024
		Mentakab		19/01/2024	15/03/2024
		Chenor		17/01/2024	05/02/2024
Criterion 4.1.4 – Continual Improvement					
4.1.4.1	The action plan for continual improvement shall be based on consideration of the main social and environmental impact and opportunities of the company.	<u>All sample estate</u> The continuous improvement plan has been integrated into various management plans, including the social management plan, pollution	Complied		

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Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	prevention plan, waste management plan, OSH plan, water management plan, and others. This plan comprises identified issues along with corresponding action plans to tackle each concern. The implementation of these action plans was subsequently verified during the assessment process.	
4.1.4.2	The company shall establish a system to improve practices in line with new information and techniques or new industry standards and technology (where applicable) that are available and feasible for adoption. - Major compliance -	<u>All sample estate</u> This process is initiated upon confirmation of any new projects. Employees receive briefings on new developments in basic understanding during weekly meetings. The management team is notified of these developments during monthly meetings. The dissemination of information by the RCEO and RGM occurs during monthly managers' meetings and through email communications.	Complied
4.1.4.3	An action plan to provide the necessary resources including training, to implement the new techniques or new industry standard or technology (where applicable) shall be established. - Major compliance -	<u>All sample estate</u> This process is initiated upon confirmation of any new projects. Employees receive briefings on new developments in basic understanding during weekly meetings. The management team is notified of these developments during monthly meetings. The dissemination of information by the RCEO and RGM occurs during monthly managers' meetings and through email communications.	Complied
4.2 Principle 2: Transparency			
Criterion 4.2.1 – Transparency of information and documents relevant to MSPO requirements			
4.2.1.1	The management shall communicate the information requested by the relevant stakeholders in the appropriate languages and forms, except those limited by commercial confidentiality or	Sime Darby Plantation Berhad (SDPB) has implemented a Communication Procedure for both Internal and External Stakeholders in the document of Standard Operation Manual (SOM) – External Communication, Appendix 5.5.3.2, version 1 dated 01/04/2008 and	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	disclosure that could result in negative environmental or social outcomes. - Major compliance -	also developed Suara Kami Helpline platform. This information is presented in both English and Malay languages and is made accessible to stakeholders through notice boards at the mill The dissemination of information is carried out to both internal and external parties through Townhall Session or External Stakeholders' Meeting. Latest external stakeholder meeting conducted was on 05/03/2024.	
4.2.1.2	Management documents shall be publicly available, except where this is prevented by commercial confidentiality or where disclosure of information would result in negative environmental or social outcomes. - Major compliance -	It was noted that management documents related to sustainability available at all estates during the on-site audit upon request including sustainability policies, procedures, social and environmental assessments as well as management action plans etc. Furthermore, global documents accessible via company's website. On the other hand, confidential documents such as financial and personal records, must not be disclosed publicly. Estate Managers holds the responsibility for managing all communication and requests for documentation that may be made available to the public or stakeholders.	Complied
Criterion 4.2.2 – Transparent method of communication and consultation			
4.2.2.1	Procedures shall be established for consultation and communication with the relevant stakeholders. - Major compliance -	<u>All sample estate</u> The management have established a document regarding to Communication to Internal and External Stakeholder under Sustainability Plantation Management System (SPMS) under Appendix 5 Flowchart and Procedure on handling social issues dated 01/11/2008. This document has elaborated the standard procedure under Estate Quality Management System (EQMS); Standard Operation Manual (SOM) under Sub section 5.5 procedure for internal and external communication dated 1/11/2008 for estate.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
4.2.2.2	<p>A management official should be nominated to be responsible for issues related to Indicator 1 at each operating unit.</p> <p>- Minor compliance -</p>	<p><u>Kerdau Estate</u></p> <p>At each operational unit, management has appointed Mr. Mxxxxxxx Sxxxx Bxx Jxxxxxxx as a person in charge responsible for addressing social issues. The appointment is the assistant manager, as specified in the appointment letter, approved by Senior Manager, Mr. Zxxxxxx Bxx Zxxxx on 01/01/2024.</p> <p><u>Mentakab Estate</u></p> <p>At each operational unit, management has appointed Mr Mxxxxxxx Nxxx Kxxxxxxx Bxx Sxxxx in charge responsible for addressing social issues. The appointment is the Senior assistant manager, as specified in the appointment letter and was verify by Mr Zxxxxxx Nxxxxx (Estate Manager) on 01/01/2024.</p> <p><u>Chenor Estate</u></p> <p>At each operational unit, management has appointed Mr. Mxxx Fxxxx Bxx Hxxxx in charge responsible for addressing social issues. The appointment is the assistant manager, as specified in the appointment letter and was verify by Mr Axxx Sxxx Bxx Mxxx Sxxx (Estate Manager) on 01/01/2024.</p>	Complied
4.2.2.3	<p>List of stakeholders, records of all consultation and communication and records of action taken in response to input from stakeholders should be properly maintained.</p> <p>- Major compliance -</p>	<p><u>Kerdau Estate</u></p> <p>The visited estates have established a Stakeholders list, documented in the Stakeholders List FY 2024. Stakeholders were categorized into Contractors, Vendors/Suppliers, Local Community, and Other Interested Parties (including Government Agencies, Schools, Hospitals, Police Stations, OCP, etc.). Consultation and communication took place through written reports and meetings.</p> <p>Any communication, requests, or grievances from external stakeholders were recorded in the visit logbook, stakeholders' minutes</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>meetings, the Suara Kami Platform, and the Whistleblowing Channel. A Stakeholders Meeting was held on 05/03/2024. The minutes of the "Mesyuarat Stakeholder 2024" are available as per the audit findings.</p> <p><u>Mentakab Estate</u></p> <p>The visited estates have established a Stakeholders list, documented in the Stakeholders List FY 2024. Stakeholders were categorized into Contractors, Vendors/Suppliers, Local Community, and Other Interested Parties (including Government Agencies, Schools, Hospitals, Police Stations, OCP, etc.). Consultation and communication took place through written reports and meetings.</p> <p>Any communication, requests, or grievances from external stakeholders were recorded in the visit logbook, stakeholders' minutes meetings, the Suara Kami Platform, and the Whistleblowing Channel. A Stakeholders Meeting was held on 11/01/2024. The minutes of the "Mesyuarat Stakeholder 2024" are available as per the audit findings.</p> <p><u>Chenor Estate</u></p> <p>The visited estates have established a stakeholders list, documented in the List of Stakeholders FY 2024. Stakeholders were categorized into Contractors, Vendors/Suppliers, Local Community, and Other Interested Parties (including Government Agencies, Schools, Hospitals, Police Stations, OCP, etc.). Consultation and communication took place through written reports and meetings.</p> <p>Any communication, requests, or grievances from external stakeholders were recorded in the stakeholders' minutes meetings, the Suara Kami Platform, and the Whistleblowing Channel. A Stakeholders Meeting was held on 14/02/2024. The minutes of the "Minit Mesyuarat Stakeholder 2024" are available as per the audit findings.</p>	

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Criterion / Indicator		Assessment Findings	Compliance						
Criterion 4.2.3 – Traceability									
4.2.3.1	The management shall establish, implement and maintain a standard operating procedure to comply with the requirements for traceability of the relevant product(s). - Major compliance -	Sime Darby Plantation Berhad has established SOP for traceability and documented in Sime Darby Plantation, Sustainable Supply Chain and Traceability for Upstream Malaysia ver. 01, dated 12/01/2024 with reference document no. SDP/GSD/2024-01/SCCS. The procedure provides guidance for estates to establish and ensure effective implementation on sustainable supply chain and traceability of certified sustainable materials (FFB).	Complied						
4.2.3.2	The management shall conduct regular inspections on compliance with the established traceability system. - Major compliance -	Verified that SIME Semua 2.0 (CRS system) is employed for traceability purposes. An electronic tag or chip is assigned to each load or consignment, linking it to the Semua application. Before weighing and dispatch, the chip is scanned, and all relevant information is recorded in the system. This information includes details such as the field, crop type, harvesting date, number of bunches, weight, and more. The individuals responsible for each load or consignment are the harvesting mandore and bunch counter.	Complied						
4.2.3.3	The management should identify and assign suitable employees to implement and maintain the traceability system. - Minor compliance -	<div>Estates have designated a dedicated Person In-Charge specifically tasked with overseeing traceability requirements, with the purpose of monitoring and updating the traceability system and records for the data information of Fresh Fruit Bunches (FFB). This appointment underscores the organization's commitment to maintaining accurate and reliable traceability practices. Sighted the evidence of appointment letter as table below:</div> <table><tr><th>Operating Unit</th><th>Traceability Officer</th><th>Date of Appointment</th></tr><tr><td>Kerdau Estate</td><td>Mxxxxxxx Sxxxxx Bxx Jxxxxxxxxxx</td><td>01/01/2024</td></tr></table>	Operating Unit	Traceability Officer	Date of Appointment	Kerdau Estate	Mxxxxxxx Sxxxxx Bxx Jxxxxxxxxxx	01/01/2024	Complied
Operating Unit	Traceability Officer	Date of Appointment							
Kerdau Estate	Mxxxxxxx Sxxxxx Bxx Jxxxxxxxxxx	01/01/2024							

Criterion / Indicator		Assessment Findings			Compliance																																																			
		Mentakab Estate	Mxxxxxxx Nxxx Kxxxxxxxxxx	01/01/2024																																																				
		Chenor Estate	Mxxx Fxxxx Bxx Hxxxx	01/01/2023																																																				
4.2.3.4	Records of sales, delivery or transportation of FFB shall be maintained. - Major compliance -	The management have dispatched the freshly harvested Fresh Fruit Bunches (FFB) to Kerdau Palm Oil Mill. Additionally, the estates have diligently maintained records detailing the FFB dispatch and the FFB sent to the mill, demonstrating their commitment to effective monitoring and documentation. Upon reviewing the records of FFB dispatch, the following documentations review have been made: <table><tr><td colspan="3">Kerdau Estate</td></tr><tr><td>Document</td><td>FFB Receive Ticket by Mill</td><td>FFB Receive Ticket by Mill</td></tr><tr><td>Refence Number</td><td>301604</td><td>177713</td></tr><tr><td>D.O. Number</td><td>52767</td><td>21399</td></tr><tr><td>Date</td><td>30/04/2024</td><td>11/11/2023</td></tr><tr><td>Vehicle Number</td><td>WEN 9632</td><td>AGW9585 K17</td></tr><tr><td>Net Weight</td><td>6,150 Kg</td><td>11,920 Kg</td></tr><tr><td colspan="3">Mentakab Estate</td></tr><tr><td>Document</td><td>FFB Receive Ticket by Mill</td><td>FFB Receive Ticket by Mill</td></tr><tr><td>Refence Number</td><td>315538</td><td>315915</td></tr><tr><td>D.O. Number</td><td>19134</td><td>19439</td></tr><tr><td>Date</td><td>29/02/2024</td><td>30/04/2024</td></tr><tr><td>Vehicle Number</td><td>JMY 1133</td><td>VFJ 2771</td></tr><tr><td>Net Weight</td><td>11,240 Kg</td><td>13,280 Kg</td></tr><tr><td colspan="3">Chenor Estate</td></tr><tr><td>Document</td><td>FFB Receive Ticket by Mill</td><td>FFB Receive Ticket by Mill</td></tr><tr><td>Refence Number</td><td>297357</td><td>299999</td></tr></table>			Kerdau Estate			Document	FFB Receive Ticket by Mill	FFB Receive Ticket by Mill	Refence Number	301604	177713	D.O. Number	52767	21399	Date	30/04/2024	11/11/2023	Vehicle Number	WEN 9632	AGW9585 K17	Net Weight	6,150 Kg	11,920 Kg	Mentakab Estate			Document	FFB Receive Ticket by Mill	FFB Receive Ticket by Mill	Refence Number	315538	315915	D.O. Number	19134	19439	Date	29/02/2024	30/04/2024	Vehicle Number	JMY 1133	VFJ 2771	Net Weight	11,240 Kg	13,280 Kg	Chenor Estate			Document	FFB Receive Ticket by Mill	FFB Receive Ticket by Mill	Refence Number	297357	299999	Complied
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Criterion / Indicator		Assessment Findings			Compliance
		D.O. Number	16560	16767	
		Date	05/02/2024	01/04/2024	
		Vehicle Number	VCG 268	BPP 268	
		Nett Weight	24,010 Kg	22,830 Kg	
4.3 Principle 3: Compliance to legal requirements					
Criterion 4.3.1 – Regulatory requirements					
4.3.1.1	All operations are in compliance with the applicable local, state, national and ratified international laws and regulations. - Major compliance -	Kerdau Estate continued to comply with the legal requirements. Among the evidence of legal compliance as follows: 1. MPOB License - 524696002000 – ‘Menjual and mengalih’ FFB for estate operation – expiry 31/10/2024 2. ‘Permit Barang Kawalan Berjadual’ – Permit No: PBKB/2023/P/C-000085 – Purchase and Storage Diesel (Euro 2M) – Expiry 11/06/2024 3. ‘Pengandung Tekanan Tak Berapi’– PMT-PH/23 61314 – Air Compressor (PH PMT 2814) – expiry 20/06/2024 Mentakab Estate has listed all applicable license. Sample of the license is as following: 1. Sijil Penggunaan Sumber Air – Serial No: 0157, No Account: 1121010008, Expiry date: 31/12/2024 2. Pengandung Tekanan Tak Berapi’– PMT-PH/23 61957 – Air Compressor (PH PMT 83307) – expiry 02/07/2024 3. MPOB License - 522397002000 – ‘Menjual and mengalih’ FFB for estate operation – expiry 31/07/2024			Minor Non-Conformance

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Criterion / Indicator		Assessment Findings	Compliance
		<p>4. Permit Barang Kawalan Berjadual' – Permit No: PBKB/2023/P/C-000153 – Purchase and Storage Diesel (Euro 2M) – Expiry 24/08/2024</p> <p>Chenor Estate has listed all applicable license. Sample of the license is as following:</p> <ol style="list-style-type: none"> 1. Sijil Penggunaan Sumber Air – Serial No: 0157, No Account: 1121010008, Expiry date: 31/12/2024 2. Pengandung Tekanan Tak Berapi'– PMT-PH/23 66741 – Air Compressor (PH PMT 2122) – expiry 04/12/2024 3. MPOB License - 524796002000 – 'Menjual and mengalih' FFB for estate operation – expiry 30/11/2024 4. Permit Barang Kawalan Berjadual' – Ref No: KPDNHEP TLH 600-5/2/2 – Diesel – Expiry 08/05/2025 <p>Document review of the "Permit Barang Kawalan Berjadual" at Mentakab Estate – Lanchang Division, verified that the limit of storage is 6000 liter of Diesel (EURO 2M). However, stock review through the diesel bin card sample taken found that the diesel was kept at 6680 liter In January 2024. Thus, the Minor NC is raised.</p>	
4.3.1.2	<p>The management shall list all laws applicable to their operations in a legal requirements register.</p> <p>- Major compliance -</p>	<p>All operating units have Legal & Other Requirements Register (LORR) covering all the necessary regulatory requirements. Documented Procedures have been established and implemented; refer to Estate Quality Management System, Level 2: Standard Operating Manual, Appendix 5.2.4: Procedure for Legal and Other Requirements dated 10/12/2008. Refer to Legal Register with addition to applicable laws since last assessment as follows:</p> <ol style="list-style-type: none"> 1. Whistleblower Protection Act 2010 2. Minimum Wages Order 2022, Amendment 2022 	Complied

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		3. Fire Services Act 1988 (Act 341) Amendment 2020 4. "Pembangunan Sumber Manusia Berhad" Act 2000 5. Anti-Sexual Harassment Act 2021 6. Employees' Social Security (Amendment) Act 2022 7. Employment Insurance System (EIS) (Amendment) Act 2022 8. Control of Supplies Act 1961 9. Employment (Amendment) Act 2022 10. Garis Panduan Pelan Pengurusan Tandan Kosong Kelapa Sawit 2021	
4.3.1.3	The legal requirements register shall be updated as and when there are any new amendments or any new regulations coming into force. - Major compliance -	Documented procedure has been established and implemented; refer to Estate Quality Management System, Level 2: Standard Operating Manual, Appendix 5.2.4: Procedure for Legal and Other Requirements dated 10/12/2008. A mechanism to ensure compliance to legal and other requirement has been documented in EQMS (Estate Quality Management System) under Standard Operation Manual distributed to all operating units under SOU 11. Group Sustainability Department (GSD) and respective operating units will undertake the responsibility of identifying, managing, updating, and tracking the legal requirement as well as monitoring the status of legal compliance.	Complied
4.3.1.4	The management should assign a person responsible to monitor compliance and to track and update the changes in regulatory requirements. - Minor compliance -	Group Sustainability Department will update the operating regarding any changes on applicable laws to the operating units. The person responsible appointed at the operating units will update the changes in the Legal Register. The Senior Asst. Manager has been appointed as person responsible to monitor any changes to the LORR and update, when necessary, as	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>per appointment letter dated 02/01/2024 signed by the Mill Senior Manager.</p> <p>Assistant Manager at Chenor Estate was appointed to be Legal PIC to update the regulatory requirement. Appointment letter is on 02/01/2023.</p>	
Criterion 4.3.2 – Lands use rights			
4.3.2.1	<p>The management shall ensure that their oil palm cultivation activities do not diminish the land use rights of other users.</p> <p>- Major compliance -</p>	<p>All Estates in SOU 11 has demonstrated with legal ownership or leases with legal documents. Therefore, the estate oil palm cultivation activities have not diminished the land use rights of other users. Onsite visit verified there no evidence to show that estate activities had diminished the land use rights of others.</p>	Complied
4.3.2.2	<p>The management shall provide documents showing legal ownership or lease, history of land tenure and the actual use of the land.</p> <p>- Major compliance -</p>	<p>Kerdau Estate demonstrated with legal ownership or leases with legal documents.</p> <p>Document review on the land titles were available at the estate office. Sample of the land title is as the following:</p> <p>Land title no.:</p> <ol style="list-style-type: none"> 1. HS (D) 54xx 2. GRN 92xx 3. GRN 77xx 4. GRN 60xx <p>Mentakab Estate demonstrated with legal ownership or leases with legal documents.</p> <p>Document review on the land titles were available at the estate office. Sample of the land title is as the following:</p> <p>Land title no.:</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		1. GRN 92xx 2. GRN 89xx 3. GRN 99xx 4. GRN 88xx Chenor Estate demonstrated with legal ownership or leases with legal documents. Document review on the land titles were available at the estate office. Sample of the land title is as the following: Land title no.: 1. GRN 56xx 2. HSD 72x 3. HSD 71x	
4.3.2.3	Legal perimeter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable. - Major compliance -	The estate legal boundary was clearly demarcated and the sample in the boundary as the following: 1. Kerdau Estate Sungai Tekal Division – Field 99A – boundary with Teck Guan Estate – Trenching. 2. Mentakab Estate Lanchang Division – Field 14A – boundary with Kemasul Forest Reserve – Trenching. 3. Chenor Estate Main Division – Field 18C – Boundary with Jengka Forest Reserve.	Complied
4.3.2.4	Where there are, or have been, disputes, documented proof of legal acquisition of land title and fair compensation that have been or are being made to previous owners and occupants; shall	There was no land dispute at all sampled estates. Sime Darby Plantation Berhad has the legal ownership documents as demonstrated by possessing land titles.	N/A

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	be made available and that these should have been accepted with free prior informed consent (FPIC). - Minor compliance -		
Criterion 4.3.3 – Customary rights			
4.3.3.1	Where lands are encumbered by customary rights, the company shall demonstrate that these rights are understood and are not being threatened or reduced. - Major compliance -	Not applicable since there is no customary rights. Land has been legally owned by the company and has been verified by the land title	N/A
4.3.3.2	Maps of an appropriate scale showing extent of recognized customary rights land, if any, should made available. - Minor compliance -	Not applicable since there is no customary rights. Land has been legally owned by the company and has been verified by the land title	N/A
4.3.3.3	Negotiation and FPIC shall be recorded and copies of negotiated agreements should be made available. - Major compliance -	Not applicable since there is no customary rights. Land has been legally owned by the company and has been verified by the land title	N/A
4.4 Principle 4: Social responsibility, health, safety and employment condition			
Criterion 4.4.1: Social Impact Assessment (SIA)			
4.4.1.1	Social impact should be identified and plans are implemented to mitigate the negative impacts and promote the positive ones. - Minor compliance –	<u>All sample estate</u> Sime Darby Plantation Berhad has conducted the assessment to determined social impact from the Operation Unit and documented in the Social Impact Assessment Report (SIA) Report SOU 11 Kerdu dated 11/01/2016. Based on the assessment conducted, the operation unit has established management plan on Social Impact Assessment in the document of Social Action Plan. The plan was updated on	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>annually basis with addition of issues raise during stakeholders meeting, NUPW meetings, stakeholders' complaints and grievances, OPP reports, Social Dialogue, feedbacks from Suara Kami, Whistleblowing and others. Objective of the Social Management Plan is to review social impacts to mitigate negative impacts, ensuring compliance to SOP and legal, to contribute to local development and others. For Mentakab estate, the Social Management Plan is available which focusing on engagement with relevant stakeholder, maintaining housing and facilities provided to workers such as lower water pressure at linesite area and others. The annually review of SIA for Chenor Estate is available in the document of "Social Impact Assessment Plan FY 2024". There are three issues was sighted in the plan such as safety of the workers, social activity among the workers and others.</p>	
Criterion 4.4.2: Complaints and grievances			
4.4.2.1	<p>A system for dealing with complaints and grievances shall be established and documented.</p> <p>- Major compliance -</p>	<p><u>All sample estate</u></p> <p>Sime Darby Plantation Berhad has implemented the Complaint Book (Internal), Complaint/Feedback Form (External), and Communication Book (Internal & External) to document communications and complaints. The majority of complaints from internal stakeholders, primarily workers, were related to housing repairs (submitted through OPP Platform), which, according to records, were promptly addressed and resolved by estate management. Sighted the SOP of Grievance Response (Version 2.0, date approved on 18/07/2022). The assignment of cases was categorises based on the criteria and each of the criteria were divided into its own timeframe. Referring to clause 4.2 "For cases that have completed investigation, operators will be given 14 days to inform the workers of the outcome and case will be</p>	Complied

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		<p>considered closed if the workers are still not reachable by the end of the duration".</p> <p>Other than that, complainant can use the Suara Kami platform which is applicable for internal and external stakeholders. Sighted the SOP of Suara Kami Helpline (Version 1, date approved on 15/04/2020). Based on the SOP, all concerned are assigned a category and to be address within the guided timeframe of the assigned category; 14 working days for Forced Labour, 4 working days For Urgent Non-Forced Labour and 14 working days for Non-Urgent Non-Forced Labour.</p>	
4.4.2.2	<p>The system shall be able to resolve disputes in an effective, timely and appropriate manner that is accepted by all parties.</p> <p>- Major compliance -</p>	<p><u>All sample estate</u></p> <p>Most of complaints made by internal stakeholders among workers were related to the housing repair (OPP) which based on the records were acted and resolved immediately by the Estate management. For Complaint/Feedback Form by external stakeholders, action taken by the management was acknowledged by the complainant to be resolved within agreed time frame. The external stakeholder can file their complain through the Suara Kami platform, Whistleblowing platform or can direct file in the complaint book.</p> <p>Sighted the SOP of Grievance Response (Version 2.0, date approved on 18/07/2022). The assignment of cases was categorises based on the criteria and each of the criteria were divided into its own timeframe. Referring to clause 4.2 "For cases that have completed investigation, operators will be given 14 days to inform the workers of the outcome and case will be considered closed if the workers ae still not reachable by the end of the duration".</p> <p>Other than that, complainant can use the Suara Kami platform which is applicable for internal and external stakeholders. Sighted the SOP of Suara Kami Helpline (Version 1, date approved on 15/04/2020). Based</p>	Complied

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		<p>on the SOP, all concerned are assigned a category and to be address within the guided timeframe of the assigned category; 14 working days for Forced Labour, 4 working days For Urgent Non-Forced Labour and 14 working days for Non-Urgent Non-Forced Labour</p> <p>Sample of the complaints received is such as follow:</p> <p><u>Kerdau Estate</u></p> <p>a. Sighted from Suara Kami, there is complaint regarding the water pressure at Sg. Tekal Division. The complaint was made on 28/3/2023. Based on the platform, the management has installed an automated/booster water pump to increase the quantity of the water flows. The estate management has also sought assistance from the local state assembly (ADUN) in attempt to rectify the issue. Interview has been done with one of the workers is Sg. Tekal Division to verify the issue. Based on the interview, the water pressure in the division has slightly improve although not completely resolve as the water source is from PAIP (state government).</p> <p>b. Oil Palm Pal (OPP) Establish and start been using on 04/12/2021 in SOU 11 Kerdau. This OPP was a digitalized data management to capture all complaint/request for repair of workers houses and monitor progress of repair works to completion. The latest record of OPP in Kerdau Estate was on 7/5/2024 (same date as audit session) regarding to main door and the status is still in progress. The complaint is classifying as medium risk and the completion timeline is within 3 days.</p> <p><u>Mentakab Estate</u></p> <p>There is one complaint was recorded at Mentakab Estate at the Suara Kami platform. The complaint was made on 18/12/2023. Based on the</p>	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>platform, the complainant started working at the estate about five months but after a month he fell ill and cannot continue to work for the remaining estate. He requested to go back to his home country to seek treatment however, his passport is at the immigration department for permit registration purposed. Verify the issue has already closed and all approval has been obtained prior to the complainant home leave. The Workers Management Unit (WMU) has already notified regarding the issue.</p> <p><u>Chenor Estate</u></p> <p>Samples of complaint received sighted in the Suara Kami for Chenor Estate is as follow; a worker seeks permission to the management to allow him to be with his family in this trying time as soon as possible. Verify the issue has already approved by the RGM for his leave dated 31/01/2024.</p>	
4.4.2.3	<p>A complaint form should be made available at the premises, where employees and affected stakeholders can make a complaint.</p> <p>- Minor compliance -</p>	<p><u>All sample estates</u></p> <p>For Complaint/Feedback Form by the stakeholders, action taken by the management was acknowledged by the complainant to be resolved within agreed timeframe. The affected stakeholders can make complaint by scanning using the bar code provided at the premise either using Suara Kami, Whistleblowing or OPP platform</p>	Complied
4.4.2.4	<p>Employees and the surrounding communities should be made aware that complaints or suggestions can be made any time.</p> <p>- Minor compliance -</p>	<p><u>Kerdau Estate</u></p> <p>The awareness on surrounding communities for complaints or suggestion have been given during "Mesyuarat Stakeholder 2024" dated 05/03/2024 at Kerdau Estate Communal Hall. Attended by 48 people included village head, school representative, OCP supplier, contractor and others. The estate management has also conducted the</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>training for employees and stakeholders respectively. Details of the training is such as follow:</p> <ul style="list-style-type: none"> Workers <p>Title: Briefing on MSPO, RSPO, COBC, HRD, HRC, HCV, RTE, PPE, Physical & Sexual Harassment, Grievance Channel, Water Saving and Recycling</p> <p>Date: 16/04/2024</p> <p>Evidence: Photos and attendance list</p> <p>Venue: Muster Ground, Kerdau Estate</p> <p><u>Mentakab Estate</u></p> <p>The awareness on surrounding communities for complaints or suggestion have been given during stakeholder meeting dated 11/01/2024 at Meeting, Mentakab Estate. Attended by 74 people included village head, school representative, OCP supplier, contractor and others.</p> <p><u>Chenor Estate</u></p> <p>The awareness on surrounding communities for complaints or suggestion have been given during stakeholder meeting dated 14/02/2024 at Meeting, Chenor Estate. Minute meeting is available as per audit.</p>	
4.4.2.5	<p>Complaints and resolutions for the last 24 months shall be documented and made available to affected stakeholders upon request.</p> <p>- Major compliance -</p>	<p><u>All Sample Estate</u></p> <p>Record review found that previous complaints and requests for the past 24 months were still available.</p>	Complied
Criterion 4.4.3: Commitment to contribute to local sustainable development			

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4.4.3.1	<p>Growers should contribute to local development in consultation with the local communities.</p> <p>- Minor compliance -</p>	<p><u>Kerdu Estate</u></p> <p>The estate has conducted the “gotong-royong” activity with the Orang Asli. Sighted the CSR record of “Gotong-Royong Membersihkan Kawasan Kubur Bersama Masyarakat Orang Asli” dated 27/02/2024 at field P2011E. The cleaning activity of the cemetery of <i>Tol Kumong</i> area which also classify as HCV area.</p> <p><u>Mentakab Estate</u></p> <p>For contribution to local development, the estate has contribute manpower for the “gotong-royong” activity at SJK Tamil Desa Bakti on 15/03/2024.</p> <p><u>Chenor Estate</u></p> <p>Sighted the letter of “Kebeneran Menggunakan Kawasan Ladang Untuk Kejohanan Merentas Desa SJK (C) Jerik Tahun 2024 & Memohon Pertolongan Cemas pada 19/04/2024” (ref: ASMS/hah/W4) dated 03/04/2024. sighted the photos of the event is available as per audit.</p>	Complied
Criterion 4.4.4: Employees safety and health			
4.4.4.1	<p>An occupational safety and health policy and plan shall be documented, effectively communicated and implemented.</p> <p>- Major compliance -</p>	<p>Sime Darby Plantation Berhad have established the Group Policy on Health, Safety & Environment (HSE) Policy Statement signed by the CEO on 05/05/2022. The policy has been communicated to the workers through induction training for new workers, morning briefing and displayed at various notice boards within the estates.</p> <p>The estates have established Safety and Health Management Plan and documented in Environment, Safety and Health Plan FY 2024. The management plan includes the ESH Risk Management, Emergency Response Procedure, Chemical Safety Management, Noise Boundary Monitoring, Health monitoring.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		The policy was briefed to all workers during the muster training dated 04/01/2024 at Kerdau Estate, 03/01/2024 at Mentakab Estate, and 12/02/2024 at Chenor Estate.	
4.4.4.2	<p>The occupational safety and health plan shall cover the following:</p> <ul style="list-style-type: none"> a) A safety and health policy, which is communicated and implemented. b) The risks of all operations shall be assessed and documented. c) An awareness and training programme which includes the following requirements for employees exposed to pesticides: <ul style="list-style-type: none"> i. all employees involved shall be adequately trained on safe working practices ii. all precautions attached to products shall be properly observed and applied d) The management shall provide the appropriate PPE at the place of work to cover all potentially hazardous operations as identified in the risk assessment and control such as Hazard Identification, Risk Assessment and Risk Control (HIRARC). e) The management shall establish Standard Operating Procedure for handling of chemicals to ensure proper and safe handling and storage in accordance to Occupational Safety Health (Classification Packaging and Labeling) Regulation 1997 and Occupational Safety Health (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000. f) The management shall appoint responsible person(s) for workers' safety and health. The appointed person(s) of trust must have knowledge and access to latest national regulations and collective agreements. 	<p>The occupational safety and health plan cover the following:</p> <ul style="list-style-type: none"> a) Sime Darby Plantation Berhad have established the Group Policy on Health, Safety & Environment (HSE) Policy Statement signed by the CEO on 05/05/2022. The policy has been communicated to the staffs and workers through induction training for new workers, morning briefing and displayed at various notice boards within the estate. The policy has been briefed to all workers during the muster call at Kerdau Estate Dated 04/01/2024, 03/01/2024 at Mentakab Estate, and 12/02/2024 at Chenor Estate. b) Sime Darby Plantation Berhad have established Standard Operating Procedure for OSH Risk Assessment – UM/HSE/SP/01 dated 09/03/2021. Kerdau Estate have conducted risk assessments for all the operations and documented in the Hazard Identification, Risk Assessment, and Risk Control (HIRARC). The assessment covers all main operations and support operations. Among the activities verified in the HIRARC included the processing activities (Harvesting, Manuring and Spraying) and maintenance activities (Workshop) <p>HIRARC is reviewed on annually and as and when there are any accidents that occur in the estate. Verified the latest review of HIRARC dated 05/02/2024 at Kerdau Estate and 16/02/2024 at Chenor Estate.</p> <p>Chemical Health Risk Assessment was conducted in compliance to the OSHA Act 1994 and the Use and Standard of Exposure of Chemicals Hazardous to Health (USECHH) Regulations 2000 to</p>	Minor Non-Conformance

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Criterion / Indicator	Assessment Findings	Compliance
<p>g) The management shall conduct regular two-way communication with their employees where issues affecting their business such as employee's health, safety and welfare are discussed openly. Records from such meeting are kept and the concerns of the employees and any remedial actions taken are recorded.</p> <p>h) Accident and emergency procedures shall exist and instructions shall be clearly understood by all employees.</p> <p>i) Employees trained in First Aid should be present at all field operations. A First Aid Kit equipped with approved contents should be available at each worksite.</p> <p>j) Records shall be kept of all accidents and be reviewed periodically at quarterly intervals.</p> <p>- Major compliance -</p>	<p>assess the risks associated to hazardous chemicals used in the estate. The CHRA reports were available in the mill as below:</p> <ul style="list-style-type: none"> – Kerdau Estate: The Chemical Health Risk Assessment Report (Ref. Number: HQ/14/ASS/00/00001-2020/11) conducted by Azxxx Hazaxxxxx Sdn Bhd (DOSH Registration: HQ/14/ASS/00/358) on 11/06/2020. – Mentakab Estate: The Chemical Health Risk Assessment Report (Ref. Number: HQ/14/ASS/00/00001-2020/16) conducted by Azxxx Hazaxxxxx Sdn Bhd (DOSH Registration: HQ/14/ASS/00/358) on 06/06/2020. – Chenor Estate: The Chemical Health Risk Assessment Report (Ref. Number: HQ/14/ASS/00/00001-2020/15) conducted by Azxxx Hazaxxxxx Sdn Bhd (DOSH Registration: HQ/14/ASS/00/358) on 20/06/2020. <p>Medical Surveillance was conducted for workers exposed to chemicals and welding fumes in the estate as recommended in the CHRA. The medical surveillance was conducted to monitor the level of exposure on the workers towards the chemicals and fumes.</p> <ul style="list-style-type: none"> – <u>Kerdau Estate</u> Medical Surveillance was conducted on 67 workers on 06/03/2024. All workers are fit to work. The Management has discussed the result to the workers on 10/04/2024. – <u>Mentakab Estate</u> Medical Surveillance was conducted on 36 workers on 30/04/2024. All workers are fit to work. – <u>Chenor Estate</u> 	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>Medical Surveillance was conducted on 20 workers on 30/04/2024 and 20/03/2024. All workers are fit to work.</p> <p>Noise Risk Assessment Report (NRA) was conducted in compliance to Occupational Safety & Health (Noise Exposure) Regulations 2019 in the estates. The NRA Reports were available in the estate as below.</p> <ul style="list-style-type: none"> • Kerdau Estate – Assessment conducted on 21/09/2021. The assessment report with the assessor registration number: HQ/09/PEB/00/97 was available for verification. • Mentakab Estate – Assessment conducted on 22/09/2021. The assessment report with the assessor registration number: HQ/09/PEB/00/97 was available for verification. • Chenor Estate – Assessment conducted on 20/09/2021. The assessment report with the assessor registration number: HQ/09/PEB/00/97 was available for verification. <p>Audiometric Test was conducted in the mill as per the recommendation in the Noise Risk Assessment as below.</p> <ul style="list-style-type: none"> • <u>Kerdau Estate</u> Audiometric test was conducted on 17/03/2024 for workers identified to be exposed to excessive noise in the mill. Result found that 20 workers were having abnormal audiometric of which 9 of them having hearing impairment and 5 of them need to be referred to further medical examination. All 5 workers were plan to be sent for medical examination by OHD 	

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Criterion / Indicator	Assessment Findings	Compliance
	<p>on 08/05/2024. This is confirmed by the communication records by the state and the OHD.</p> <ul style="list-style-type: none"> <u>Mentakab Estate</u> Audiometric test was conducted on 18/03/2024 for workers identified to be exposed to excessive noise in the mill. Result found that 6 workers were having abnormal audiometric of which 1 of them having hearing impairment and 5 of them was referred to further medical examination on 07/05/2024, the result is yet to be obtained. <u>Chenor Estate</u> Audiometric test was conducted on 02-13/03/2024 for workers identified to be exposed to excessive noise in the mill. Result found that 6 workers were having abnormal audiometric of which 5 of them having hearing impairment and 5 of them was referred to further medical examination on 19/04/2024, the result shown 1 worker was having occupational Permanent STS, JKPP 7 was submitted 07/05/2024. <p>During a visit to Sungai Tekal Division, Kerdau Estate, it was observed that the management stored petrol in the store. An interview with the Estate Assistant Manager revealed that the petrol was used for motorcycles. However, a further review of the CHRA document dated 11/06/2020 showed that petrol was not included in the assessment.</p> <p>This is not inline with the Chemical Safety Management Procedure (UM/HSE/OCP/04) effective date 09/03/2021, clause 6.1.2 (ii) After purchase of chemicals, Chemical Health Risk Assessment shall be</p>	

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		<p>carried out to ensure that appropriate control measures are implemented. Thus, the Minor NC is raised.</p> <p>c) All Estate in SOU 11 has established have established a training program for employees exposed to chemicals used at the palm oil estates to ensure continuous awareness to the employees. The training was conducted by the Manager, Asst. Manager, and representative from the chemical suppliers to the supervisors and operators. Sighted the records of training as per below: Training records as follows</p> <ul style="list-style-type: none"> • Spraying Refresher Training – 09/01/2024 – Kerdau Estate • Spraying Inter Training – 13/03/2024 – Kerdau Estate • Safety Training at Workshop – 23/04/2024 – Mentakab Estate • PPE Training – 04/05/2024 – Mentakab Estate • Chemical Handling Training – 20/03/2024 – Chenor Estate <p>d) The estate has provided appropriate PPE to all workers according to the job type and requirements. The PPE given as per HIRARC and PPE matrix. Sighted the PPE issuance records documented in 'PPE Issuance Record' logbook. The PPE issued recorded by workers and job designation.</p> <p>e) Standard Operating Procedures for Handling of Chemicals were available in several documents such as:</p> <ul style="list-style-type: none"> – Sime Darby Plantation Berhad, Chemical Safety Management Procedure; Document No.UM/HSE/OCP/04 dated 09/03/2021. <p>f) The Estate Manager, Mr Zxxxxxx Bxx Zxxxx was appointed to be</p>	

Criterion / Indicator		Assessment Findings	Compliance																
		<p>the Chairman of OSH Committee at the mill as stated in the appointment letter dated 02/01/2023 undersigned by the Regional CEO, Central East Region. Mill management has appointed Safety Committee Members consists of OSH Coordinator, Secretary, representatives from Employer and representatives from Employee as per appointment letter by the Estate Manager.</p> <p>For Chenor Estate – Mr Axxx Sxxx Bxx Mxxx Sxxxxx was appointed on 15/12/2022 as OSH Chairman for Chenor Estate. Appointment was done by CEO, Central East Region.</p> <p>g) The management conducted regular OSH committee meetings on quarterly basis and when necessary due to accidents that occur. The meeting discussed issues on employees’ safety, health and welfare such as operational risks and health achievement report, estate security, safety compliance by contractors, workplace inspection, legal compliance, safety and health training. Sighted the OSH Meeting Minutes dated as follows:</p> <p>– Kerdau Estate</p> <table><tr><th>Quater</th><th>Meeting Date</th></tr><tr><td>03/2023</td><td>25/08/2023</td></tr><tr><td>04/2023</td><td>08/11/2023</td></tr><tr><td>01/2024</td><td>05/02/2024</td></tr><tr><td>02/2024</td><td>30/04/2024</td></tr></table> <p>– Mentakab Estate</p> <table><tr><th>Quater</th><th>Meeting Date</th></tr><tr><td>02/2023</td><td>26/06/2023</td></tr><tr><td>03/2023</td><td>25/09/2023</td></tr></table>	Quater	Meeting Date	03/2023	25/08/2023	04/2023	08/11/2023	01/2024	05/02/2024	02/2024	30/04/2024	Quater	Meeting Date	02/2023	26/06/2023	03/2023	25/09/2023	
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03/2023	25/09/2023																		

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Criterion / Indicator		Assessment Findings		Compliance										
			<table><tr><td>04/2023</td><td>29/12/2023</td></tr><tr><td>01/2024</td><td>29/03/2024</td></tr></table>	04/2023	29/12/2023	01/2024	29/03/2024							
		04/2023	29/12/2023											
		01/2024	29/03/2024											
			<div>– Chenor Estate</div> <table><tr><td>Quater</td><td>Meeting Date</td></tr><tr><td>02/2023</td><td>19/06/2023</td></tr><tr><td>03/2023</td><td>15/09/2023</td></tr><tr><td>04/2023</td><td>15/12/2023</td></tr><tr><td>01/2024</td><td>08/03/2024</td></tr></table>	Quater	Meeting Date	02/2023	19/06/2023	03/2023	15/09/2023	04/2023	15/12/2023	01/2024	08/03/2024	
		Quater	Meeting Date											
		02/2023	19/06/2023											
		03/2023	15/09/2023											
		04/2023	15/12/2023											
		01/2024	08/03/2024											
			<div>h) Accident and Emergency procedures were available in the ESH Management System Manual; Emergency Preparedness & Response Procedures; Doc No: UM/HSE/SP/02 Date 17/11/2021.</div> <div>The mill has established Emergency Response Team lead by the mill Managers. The ERT chart and Fire Extinguisher Map was also available and verified.</div> <div>Emergency Response Training was conducted as below:</div> <div><u>Kerdau Estate</u></div> <div><ul style="list-style-type: none">ERT – Fire Drill training dated 15/02/2024</div> <div><u>Mentakab Estate</u></div> <div><ul style="list-style-type: none">Fire Drill Taining dated 28/12/2023</div> <div><u>Chenor Estate</u></div> <div><ul style="list-style-type: none">Fire Drill Taining dated 03/04/2024</div>											
	<div>i) First aiders were assigned to various workstation at the estates. The mandores and staffs were responsible for first aid boxes at each workstation assigned to them by the management. The first</div>													

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		<p>aid box was recently replenished with all stated items available in the box. First Aid trainings were conducted regularly at the estate. The management has conducted the internal training for the workers. Sighted the First Aid training were conducted at Kerdau Estate on 20/03/2024 for 17 participant conducted by MA. Mentakab Estate conducted first aid training for all three division on 26-28/12/2023, and 14/02/2024 at Chenor Estate.</p> <p>j) The accident occurred was reviewed on quarterly basis during OSH committee meeting.</p> <p><u>Kerdau Estate</u></p> <p>There were three accidents case for the year 2023 reported in the estate. The JKKP 8 form has been submitted to DOSH for the year ending 2023 on 10/01/2024 (Ref No: JKKP8/158571/2023) and documents available for verification.</p> <p><u>Mentakab Estate</u></p> <p>There were seven accidents case for the year 2023 reported in the estate. The JKKP 8 form has been submitted to DOSH for the year ending 2023 on 09/01/2024 (Ref No: JKKP8/158668/2023) and documents available for verification.</p>	
Criterion 4.4.5: Employment conditions			
4.4.5.1	<p>The management shall establish policy on good social practices regarding human rights in respect of industrial harmony. The policy shall be signed by the top management and effectively communicated to the employees.</p> <p>- Major compliance -</p>	<p><u>All Sample Estate</u></p> <p>The good social practices regarding human rights in respect of industrial harmony has been embedded in SDPB's established policy of "Group Sustainability & Quality Policy Statement" which was signed by the Group Managing Director (Mr. Mohamad Helmy Othman Basha), dated 2/12/2019.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<u>Kerdau Estate</u> The estate has conducted briefing of policy on 16/04/2024. Sighted the attendance list and photos is available as per audit. <u>Mentakab Estate</u> The estate management has conducted briefing of policy dated 03/01/2024. Photos and attendance list is available as per audit. <u>Chenor Estate</u> The estate management has conducted briefing of policy dated 15/03/2024. Photos and attendance list is available as per audit.	
4.4.5.2	The management shall not engage in or support discriminatory practices and shall provide equal opportunity and treatment regardless of race, colour, sex, religion, political opinion, nationality, social origin or any other distinguishing characteristics. - Major compliance -	<u>All Sample Estate</u> Sime Darby Plantation Berhad has implemented The Group Sustainability & Quality Policy Statement which signed on 02/12/2019. Sighted Human Right Charter Revised 2020 has been established to cover on Human Right consist of Preamble, Scope, Commitments, Approach, Implementation and Responsibilities & Reporting. Refer section 3.2 Respect and Uphold Labour Right where the management is committed to treat all employees fairly in terms of recruitment, progression, terms and conditions of work and representation regardless of race, caste, nationality, gender, sexual orientation union membership, political view, religion and/or age. Records of employments and interview conducted on-site with randomly selected sampled internal and external stakeholders confirmed that the workers and groups including local communities, women, and migrant workers have not been discriminated against. This verified as per interview with gender committee and workers representatives.	Complied
4.4.5.3	Management shall ensure that employees' pay and conditions meet legal or industry minimum standards and as per agreed	<u>All Sample Estate</u>	Complied

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<p>Collective Agreements. The living wage should be sufficient to meet basic needs and provide some discretionary income based on minimum wage.</p> <p>- Major compliance -</p>	<p>Based on agreements and pay slips sighted for sample employees as per indicator 4.4.5.6 below, management has ensured that employees' pay and conditions are in line with the mandatory Minimum Wage Order 2022 enforced by the government. Sample of the wages received by the workers is such as follow:</p> <p><u>Kerdau Estate</u></p> <ol style="list-style-type: none"> Employee Number: 0000161xxx <ul style="list-style-type: none"> April: RM 2,758.93 March: RM 2,076.31 February: RM 1,869.18 Employee Number: 0000120xxx <ul style="list-style-type: none"> April: RM 1,683.94 March: - (on leave) February: RM 346.08 (Four (4) days working, the rest on leave)) Employee Number: 0000115xxx <ul style="list-style-type: none"> April: RM 3,382.65 March: RM 3,844.68 February: RM 2,389.26 Employee Number: 0000107xxx <ul style="list-style-type: none"> April: RM 1,616.63 March: RM 1,798.16 February: RM 2,063.49 Employee Number: 0000177xxx <ul style="list-style-type: none"> April: RM 2,314.41 	

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		<ul style="list-style-type: none"> March: RM 1,789.62 February: RM 2,703.28 <p>6. Employee Number: 0000xxxx94</p> <ul style="list-style-type: none"> April: RM 2,216.53 March: RM 1,536.96 February: - (on leave) <p><u>Mentakab Estate</u></p> <p>1. Employee Number: 0000171xxx</p> <ul style="list-style-type: none"> April: RM 1,665.50 March: RM 1,711.61 February: RM 1,550.31 <p>2. Employee Number: 000017xxxx</p> <ul style="list-style-type: none"> April: RM 1,742.75 March: RM 1,663.26 February: RM 1,508.00 <p>3. Employee Number: 0000102xxx</p> <ul style="list-style-type: none"> April: RM 3,275.23 March: RM 4,556.01 February: RM 4,931.12 <p>4. Employee Number: 0000109xxx</p> <ul style="list-style-type: none"> April: RM 2,965.81 March: RM 2,743.07 February: RM 2,782.23 	

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		<p>5. Employee Number: 0000123XXX</p> <ul style="list-style-type: none"> April: RM 3,228.55 March: RM 3,425.24 February: RM 3,066.43 <p>6. Employee Number: 0000142XXX</p> <ul style="list-style-type: none"> April: RM 2,946.74 March: RM 3,407.81 February: RM 1,810.20 <p>7. Employee Number: 0000128xxx</p> <ul style="list-style-type: none"> April: on leave March: RM 2,240.34 February: RM 2,515.16 <p>8. Employee Number: 0000110xxx</p> <ul style="list-style-type: none"> April: RM 3,689.16 March: RM 5,574.57 February: RM 3,882.49 <p><u>Chenor Estate</u></p> <p>1. Employee Number: 0000102xxx</p> <ul style="list-style-type: none"> April: RM 2,662.26 March: RM 2,871.77 February: RM 2,641.23 <p>2. Employee Number: 0000107xxx</p> <ul style="list-style-type: none"> April: RM 1,933.34 	

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		<ul style="list-style-type: none"> March: RM 2,150.24 February: RM 1,947.91 <p>3. Employee Number: 00001436xx</p> <ul style="list-style-type: none"> April: RM 1,570.56 March: RM 1,835.41 February: RM 1,691.73 <p>4. Employee Number: 0000144xxx</p> <ul style="list-style-type: none"> April: RM 2,446.14 March: RM 2,326.03 February: RM 2,354.82 <p>5. Employee Number: 0000153xxx</p> <ul style="list-style-type: none"> April: RM 2,451.44 March: RM 2,702.36 February: RM 2,552.74 <p>6. Employee Number: 0000163xxx</p> <ul style="list-style-type: none"> April: RM 2,309.29 March: RM 2,421.15 February: RM 2,426.01 <p>7. Employee Number: 00001825xx</p> <ul style="list-style-type: none"> April: 2,652.98 March: RM 2,695.28 February: RM 2,568.09 <p>8. Employee Number: 0000183xxx</p> <ul style="list-style-type: none"> April: RM 1,640.26 	

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		<ul style="list-style-type: none"> March: RM 2,587.33 February: RM 2,079.55 	
4.4.5.4	<p>Management should ensure employees of contractors are paid based on legal or industry minimum standards according to the employment contract agreed between the contractor and his employee.</p> <p>- Minor compliance -</p>	<p><u>Kerdau Estate</u></p> <p>The estate kept records of contractor's workers agreement (Txxxxx Lxxxx Enterprise), attendance and pay slips as per records. Employees sampling as following:</p> <p>1. Employee: Lxxxxx xx xxxx</p> <ul style="list-style-type: none"> April: RM 3,215.37 March: RM 3,215.37 February: RM 2,428.75 <p><u>Mentakab Estate</u></p> <p>The estate kept records of contractor's workers agreement (Sxxx Enterprise) agreement, attendance and pay slips as per record. Employees sampling as following:</p> <ul style="list-style-type: none"> April: RM 4,120.35 March: RM 2,186.44 February: RM 2,412.98 <p><u>Chenor Estate</u></p> <p>The estate kept records of contractor's workers agreement (Pxxxx Exxx Enterprise) agreement, attendance and pay slips as per record. Samples of a workers with three months payment slips from February 2024 – April 2024 shows the compliance in Minimum Wages Order 2020. Verify the worker was paid accordingly and deduction was made as per requirement.</p>	Complied

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4.4.5.5	The management shall establish records that provide an accurate account of all employees (including seasonal workers and subcontracted workers on the premises). The records should contain full names, gender, date of birth, date of entry, a job description, wage and the period of employment. - Major compliance -	<u>All sample estate</u> The established records of Employee Masterlist which available as a database in computerized Checkroll System able to provide accurate account of all employees including their particulars of full names, gender, date of birth, date joined company, wages grade and position etc.	Complied
4.4.5.6	All employees shall be provided with fair contracts that have been signed by both employee and employer. A copy of employment contract is available for each and every employee indicated in the employment records. - Major compliance -	<u>All sample estate</u> The established records of Employee Masterlist which available as a database in computerized Checkroll System able to provide accurate account of all employees including their particulars of full names, gender, date of birth, date joined company, wages grade and position etc.	Complied
4.4.5.7	The management shall establish a time recording system that makes working hours and overtime transparent for both employees and employer. - Major compliance -	The management has establish a time recording system that makes working hours and overtime transparent for both employees and employer. This can be sighted in the document of "Estate Daily Attendance Report. Sample as following: <u>Kerdau Estate</u> Employee ID: 0000161xxx, 0000120xxx, 0000115xxx, 0000107xxx, 0000177xxx, 0000xxxx94 <u>Mentakab Estate</u> Employee ID: 0000171xxx, 000017xxxx, 0000102xxx, 0000109xxx, 0000123XXX, 0000142XXX, 0000128xxx, 0000110xxx <u>Chenor Estate</u>	Complied

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		0000102xxx, 0000107xxx, 00001436xx, 0000144xxx, 0000153xxx, 0000163xxx, 00001825xx, 0000183xxx	
4.4.5.8	The working hours and breaks of each individual employee as indicated in the time records shall comply with legal regulations and collective agreements. Overtime shall be mutually agreed and shall always be compensated at the rate applicable and shall meet the applicable legal requirement. - Major compliance -	<u>All sample estate</u> Attendance (out-turn) and work hours (normal time & overtime) recording system established in both manual and computerized check roll system which makes working hours and overtime transparent for both employees and employer. The monitoring of time recording system was monitor through the system of Upstream Automation – Clock in/Out Report.	Complied
4.4.5.9	Wages and overtime payment documented on the pay slips shall be in line with legal regulations and collective agreements. - Major compliance -	<u>All sample estate</u> Interview with the workers, verify that they are all aware with the working hour and break in the estate. Based on records of sample employees sighted in indicator 4.4.5.6 above, the working hours found in compliance with employees' terms and conditions of MAPA Circular No. 4/2020, The Malayan Agricultural Producers Association; Date: 30/1/2020; MAPA/NUPW Field and Other General Employees and Fringe Benefits Agreement, 2019. This also in line with Malaysia Employment Act 1955.	Complied
4.4.5.10	Other forms of social benefits should be offered by the employer to employees, their families or the community such as incentives for good work performance, bonus payment, professional development, medical care and health provisions. - Minor compliance -	<u>Kerdau Estate</u> The workers are given allowance for attending the Social Dialogue sessions. The allowance was given RM25 per month. <u>Mentakab and Chenor Estate</u> Sample of social benefit given to new workers are such as follow: • 10kg rice for every 2 months	Complied
4.4.5.11	In cases where on-site living quarters are provided, these quarters shall be habitable and have basic amenities and facilities	<u>All sample estate</u>	Complied

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	in compliance with the Workers' Minimum Standards Housing and Amenities Act 1990 (Act 446) or any other applicable legislation. - Major compliance -	All workers are provided with free housing facilities that included basic amenities such as clean water, community hall, sport facilities, etc. were provided to the workers. Electricity which is obtained from the national grid. The housing condition was in accordance with the Workers' Minimum Standards Housing and Amenities Act 1990 (Act 446). Weekly inspections by medical assistant were done to ensure cleanliness of the housing. Verify during site inspection, sighted the living quarters are in good condition and in satisfactory condition. Records were well maintained. Record of weekly line-site inspection has also available as per audit.	
4.4.5.12	The management shall establish a policy and provide guidelines to prevent all forms of sexual harassment and violence at the workplace. - Major compliance -	<p><u>All sample estate</u></p> <p>The management have already established the Sexual Harassment Policy under Human Rights Charter revised 2020. The management established Term of Reference for Gender Representatives and Gender Committees on March 2021. Based on the SOP of Gender Committee Guidelines (version 2.0, date approved January 2024), the meeting was conducted minimum every 3 months.</p> <p>The Gender meeting in Kerbau Estate was conducted on 06/03/2024. The estate has also conducted sexual harassment training was conducted on 16/04/2024. Sighted the training record of "Briefing on MSPO, RSPO, OCBC, HRD, HRC, HCV, RTE, PPE, Physical & Sexual Harassment, Grievance Channel, Water Saving and Recycling", attendance list and photos is available as per audit.</p> <p>For Mentakab Estate, gender committee meeting was conducted on 08/03/2024. Verify from the interview with the gender committee representative and female workers, no issues of sexual harassment or physical violence activity have been and confirmed.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		For Chenor Estate, gender committee meeting was conducted on 21/03/2024. Verify from the interview with the gender committee representative and female workers, no issues of sexual harassment or physical violence activity have been and confirmed.	
4.4.5.13	The management shall respect the right of all employees to form or join trade union and allow workers own representative(s) to facilitate collective bargaining in accordance with applicable laws and regulations. Employees shall be given the freedom to join a trade union relevant to the industry or to organize themselves for collective bargaining. Employees shall have the right to organize and negotiate their work conditions. Employees exercising this right should not be discriminated against or suffer repercussions. - Major compliance -	<u>All sample estate</u> Policy to respect the rights of all employees has been embedded in SDPB established policy of "Group Sustainability & Quality Policy Statement" which was signed by the Group Managing Director (Mr. Mohamad Helmy Othman Basha), dated 2/12/2019. During interview with the workers, verify the worker were given freedom to associate and bargain collectively with company and to organize among themselves through association meetings as per sample sighted as per sample latest minutes of meeting between Management and NUPW representatives. The Union Meeting was conducted in Kerdau Estate dated 07/07/2023. Interview session with estate NUPW representative during stakeholder consultation was also conducted and there are no issues was confirmed. Union meeting for Mentakab Estate and Chenor Estate was conducted on 08/03/2024 and 12/03/2024 respectively.	Complied
4.4.5.14	Children and young persons shall not be employed or exploited. The minimum age shall comply with local, state and national legislation. Work by children is acceptable on family farms, under adult supervision, and when not interfering with their education programmes. Children shall not exposed to hazardous working conditions. - Major compliance -	<u>All sample estate</u> Policy to protect children and young person has been embedded in SDPB's established policy of "Group Sustainability & Quality Policy Statement" which was signed by the Group Managing Director (Mr. Mohamad Helmy Othman Basha), dated 02/12/2019. Based on the interview, sight inspection and sighted records of worker's database, there is no young person below 18 years old were employed within all operating units within SOU 11.	Complied
Criterion 4.4.6: Training and competency			

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Criterion / Indicator		Assessment Findings	Compliance												
4.4.6.1	All employees, contractors and relevant smallholders are appropriately trained. A training programme (appropriate to the scale of the organization) that includes regular assessment of training needs and documentation, including records of training shall be kept. - Major compliance -	Kerdau Estate have established a training program for all workers based on the training need analysis conducted on a yearly basis. Records of trainings were maintained by the estates as below: - Kerdau Estate	Complied												
		<table><tr><td>Training</td><td>Date</td></tr><tr><td>SEMUA System Training</td><td>04/12/2023</td></tr><tr><td>E-Sime Card refresher Training</td><td>18/09/2023</td></tr><tr><td>Hearing Conservation Training</td><td>03/05/2024</td></tr><tr><td>First Aid Training</td><td>20/03/2024</td></tr><tr><td>Briefing on grievance channel, FOM, ERP, Ergonomic, PPE & Medical Access</td><td>16/03/2024</td></tr></table>		Training	Date	SEMUA System Training	04/12/2023	E-Sime Card refresher Training	18/09/2023	Hearing Conservation Training	03/05/2024	First Aid Training	20/03/2024	Briefing on grievance channel, FOM, ERP, Ergonomic, PPE & Medical Access	16/03/2024
		Training		Date											
		SEMUA System Training		04/12/2023											
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		First Aid Training		20/03/2024											
		Briefing on grievance channel, FOM, ERP, Ergonomic, PPE & Medical Access		16/03/2024											
		Mentakab Estate													
		<table><tr><td>Training</td><td>Date</td></tr><tr><td>Chemical Handling Training</td><td>05/01/2024</td></tr><tr><td>Hearing Conservation Training</td><td>03/01/2024</td></tr><tr><td>Harvesting Training</td><td>26/01/2024</td></tr><tr><td>First Aid Training</td><td>Lanchang Div - 26/12/2023 Edensor Div - 27/12/2023 Mentakab Div - 28/12/2023</td></tr><tr><td>Replanting Training</td><td>07/07/2023</td></tr></table>		Training	Date	Chemical Handling Training	05/01/2024	Hearing Conservation Training	03/01/2024	Harvesting Training	26/01/2024	First Aid Training	Lanchang Div - 26/12/2023 Edensor Div - 27/12/2023 Mentakab Div - 28/12/2023	Replanting Training	07/07/2023
		Training		Date											
		Chemical Handling Training		05/01/2024											
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Replanting Training	07/07/2023														
Chenor Estate															
<table><tr><td>Training</td><td>Date</td></tr><tr><td>Grievance Channel Policy</td><td>16/02/2024</td></tr></table>	Training	Date	Grievance Channel Policy	16/02/2024											
Training	Date														
Grievance Channel Policy	16/02/2024														

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Criterion / Indicator		Assessment Findings		Compliance
		Harvesting Training	20/03/2024	
		Audiometric and Medical Surveillance Result Briefing, Hearing Conservation briefing	05/04/2024	
		Hearing Conservation Training	11/03/2024	
		Chemical Handling Training	20/03/2024	
		Fire Drill Training	03/04/2024	
		First Aid Training	14/02/2024	
		Ergonomic Training	05/03/2024	
4.4.6.2	Training needs of individual employees shall be identified prior to the planning and implementation of the training programmes in order to provide the specific skill and competency required to all employees based on their job description. - Major compliance -	Each estate in SOU 11 have conducted training need analysis for all employees, management and contractors. The training need analysis was conducted based on the job designation and training required by the job type which is incorporated in the training plan for 2024. Sample of training plan is as the following: 1) Schedule Waste Management 2) PPE Training 3) Hearing Conservation Training 4) HCV Training 5) Fire Drill Training 6) COBC Training 7) Sexual Harassment Briefing 8) Payslip Training 9) OSH Committee Function & Responsibility + Workplace Inspection Training		Complied
4.4.6.3	A continuous training programme should be planned and implemented to ensure that all employees are well trained in their job function and responsibility, in accordance to the	A training programme has been developed and available in the Annual Training Programme 2024. The trainings were sighted to have been sub categorised to trainings on Environmental, SOP, Social and OSH.		Complied

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Criterion / Indicator		Assessment Findings	Compliance
	documented training procedure. - Minor compliance -		
4.5 Principle 5: Environment, natural resources, biodiversity and ecosystem services			
Criterion 4.5.1: Environmental Management Plan			
4.5.1.1	An environmental policy and management plan in compliance with the relevant country and state environmental laws shall be developed, effectively communicated and implemented. - Major compliance -	<p>Sime Darby Plantation Berhad has implemented an environmental policy, which is documented in the Group Sustainability and Quality Statement signed by the Group Managing Director on 2nd December 2019. Additionally, the Upstream Malaysia Health, Safety, and Environment (HSE) Policy Statement, signed by the CEO Upstream Malaysia on 1st June 2020, further reinforces the company's commitment to environmental responsibility.</p> <p>In the Policy stated commitment of SDP to minimizing Environmental Harm by:</p> <ul style="list-style-type: none"> • Protecting and enhancing biodiversity and ecosystem • No deforestation and No new development on peat land • Enhancing resilience against climate change impact • Adopting responsible consumption and production <p>Additionally, similar commitment has been displayed by Health, Safety and Environment (HSE) Department from Upstream Malaysia Division to:</p> <ul style="list-style-type: none"> • Comply to emission and effluent standard • Efficient use of water and energy • Minimize waste • Protect the ecosystem and biodiversity 	Complied

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Criterion / Indicator		Assessment Findings	Compliance								
4.5.1.2	<p>The environmental management plan shall cover the following:</p> <p>a) An environmental policy and objectives;</p> <p>b) The aspects and impacts analysis of all operations.</p> <p>- Major compliance -</p>	<p>Estates and mill have established Environment Impact Assessment and environmental management plan base on assessment conducted. Annual review was conducted based on legal update, changes of operation and activity as table below:</p> <table><tr><td>Operating Unit</td><td>Date of EIA Update</td></tr><tr><td>Kerdau Estate</td><td>31/01/2024</td></tr><tr><td>Mentakab Estate</td><td>31/01/2024</td></tr><tr><td>Chenor Estate</td><td>31/01/2024</td></tr></table> <p>Activities and operation that are included in the assessment are:</p> <p>The analysis covered the following activities.</p> <ul style="list-style-type: none">• Harvesting/ weeding/ fertilizer application• Field – FFB Transportation, FFB Loading, Loose Fruit Loading, Mixing Chemical, Vehicle inspection.• Mulching/ road upkeep/ ramp• Construction Work- Housekeeping Work,• Compound Area Activities – Grass cutting, Rubbish Disposal, Parking Vehicle, Herbicide Spraying• Lubricant store/ fertilizer store• Workshop/ chemical store Operations• Pest & Disease Control- Trunk Injection, Rat Baiting, Soil Moulding, Rearing Barn Owl• Replanting- Felling and Cleaning, Path Construction, Platform Terrace Construction, LCC Establishment, Ablation and Castration	Operating Unit	Date of EIA Update	Kerdau Estate	31/01/2024	Mentakab Estate	31/01/2024	Chenor Estate	31/01/2024	Complied
Operating Unit	Date of EIA Update										
Kerdau Estate	31/01/2024										
Mentakab Estate	31/01/2024										
Chenor Estate	31/01/2024										

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Criterion / Indicator		Assessment Findings	Compliance														
4.5.1.3	An environmental improvement plan to mitigate the negative impacts and to promote the positive ones, shall be developed, effectively implemented and monitored. - Major compliance -	Each estate has established Environment Improvement Plan (EIP) reviewed annually which include of the mitigation plans of negative impacts and promote plan of the positive impacts for estate activity. Table below shown key point of the plan for each estate:	Complied														
		<table><tr><th>Estate</th><th>Environment issue</th><th>Mitigation Measures</th></tr><tr><td rowspan="2">Kerdau Estate</td><td>Leaking diesel/ lubricant during tractor repair</td><td>To ensure suitable tray was placed under the tractor to avoid any leakage</td></tr><tr><td>Domestic waste management</td><td>Waste segregation and monitoring of dumping site</td></tr><tr><td>Mentakab Estate</td><td>War on Waste</td><td>Promote recycle program in linesite/ office/ workshop</td></tr><tr><td>Chenor Estate</td><td>Go Green Campaign to educate employees and workers</td><td>Save water consumption and use when just necessary</td></tr></table>		Estate	Environment issue	Mitigation Measures	Kerdau Estate	Leaking diesel/ lubricant during tractor repair	To ensure suitable tray was placed under the tractor to avoid any leakage	Domestic waste management	Waste segregation and monitoring of dumping site	Mentakab Estate	War on Waste	Promote recycle program in linesite/ office/ workshop	Chenor Estate	Go Green Campaign to educate employees and workers	Save water consumption and use when just necessary
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		Mentakab Estate		War on Waste	Promote recycle program in linesite/ office/ workshop												
Chenor Estate	Go Green Campaign to educate employees and workers	Save water consumption and use when just necessary															
In addition, it was found that the action taken is effectively implemented as verified during site visit at all three (3) estates and documentation review, for example:																	
<ul style="list-style-type: none">Inventory of scheduled waste generated was recorded in the eSWIS system on monthly basis. Record inventory of SW from January 2023 to April 2024 were presented to the audit team.Maintenance programme for estate vehicle was recorded in the workshop notice board.																	

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Criterion / Indicator		Assessment Findings	Compliance																		
		<ul style="list-style-type: none">No illegal wiring at the labour quarters as verified during site visit.																			
4.5.1.4	A programme to promote the positive impacts should be included in the continual improvement plan. - Minor compliance -	<p>The estate’s programme to promote the positive impacts was developed and recorded in Environmental Management Plan dated 31/01/2024. Generally, among programme to promote positive impacts listed in the plan are as follows:</p> <ul style="list-style-type: none">Optimize IPM practices to reduce reliance of chemical application for palm disease treatment.Proper disposal of waste in accordance to SOP and legal requirements.Maximize mechanization for estates operations.Reduction in use of pesticides through implementation of IPM (Barn Owl Boxes).Planting of LCC to prevent RB breeding and depress weed growth.EFB application for immature and mature areas. <p>Site visit and record review found that the programme to promote the positive impacts has been implemented by the estate management</p>	Complied																		
4.5.1.5	An awareness and training programme shall be established and implemented to ensure that all employees understand the policy and objectives of the environmental management and improvement plans and are working towards achieving the objectives. - Major compliance -	<p>The estates continuously provided training to the employee to ensure the understanding on the environmental policy, objectives, and management plans. Sighted the evidence:</p> <table><tr><th>No</th><th>Description</th><th>Date</th></tr><tr><td colspan="3">Kerdau Estate</td></tr><tr><td>1.</td><td>Briefing on Environment Policy</td><td>16/04/2024</td></tr><tr><td>2.</td><td>Briefing on water saving and recycling methods to workers</td><td>16/04/2024</td></tr><tr><td>3.</td><td>HCV Training</td><td>16/04/2024</td></tr><tr><td colspan="3">Mentakab Estate</td></tr></table>	No	Description	Date	Kerdau Estate			1.	Briefing on Environment Policy	16/04/2024	2.	Briefing on water saving and recycling methods to workers	16/04/2024	3.	HCV Training	16/04/2024	Mentakab Estate			Complied
No	Description	Date																			
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3.	HCV Training	16/04/2024																			
Mentakab Estate																					

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Criterion / Indicator		Assessment Findings			Compliance
		1.	Briefing on Environment Policy	03/01/2024	
		2.	Chemical Spillage Drill & Chemical Handling Training	05/01/2024	
		3.	Water Sampling SOP Training	15/01/2024	
		4.	Scheduled Waste Training	03/01/2024	
		5.	HCV & RTE Training	08/01/2024	
		Chenor Estate			
		1.	Briefing on Environment Policy	28/03/2024	
		2.	HCV & RTE Awareness Training	28/03/2024	
		3.	Scheduled Waste Management Training for Contractors	19/03/2024	
4.5.1.6	Management shall organize regular meetings with employees where their concerns about environmental quality are discussed. - Major compliance -	The estates visited discussed the issues on environmental concern during Environmental, Safety and Health committee meeting conducted on quarterly basis. The agenda the meeting commonly on zero burning, domestic waste management and environment related matters and details of meeting conducted as table below:			Complied
		Operating Unit		Date of latest meeting	
		Kerdau Estate		05/02/2024	
		Mentakab Estate		06/01/2024	
		Chenor Estate		08/03/2024	
Criterion 4.5.2: Efficiency of energy use and use of renewable energy					
4.5.2.1	Consumption of non-renewable energy shall be optimized and closely monitored by establishing baseline values and trends shall be observed within an appropriate timeframe. There should be a plan to assess the usage of non-renewable energy including fossil fuel, electricity and energy efficiency in the operations over the base period.	The estate has established Energy Management Plan. Reviewed implementation of the plan as follows: Estates monitor their consumption of diesel including their transport contractor per tonne of FFB as table below:			Complied

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Criterion / Indicator		Assessment Findings				Compliance	
	- Major compliance -	Estate	Kerdau Estate	Mentakab Estate	Chenor Estate		
		Apr'23	1.00	2.57	2.39		
		May '23	1.27	1.97	2.71		
		June '23	1.50	2.46	4.17		
		July '23	1.30	2.38	2.51		
		Aug '23	1.23	2.61	2.29		
		Sept '23	1.54	2.47	2.19		
		Oct '23	1.29	2.40	2.28		
		Nov '23	1.39	2.29	1.78		
		Dec '23	1.49	2.45	2.10		
		Jan '24	1.13	2.51	2.93		
		Feb '24	1.03	2.83	2.61		
		Mar '24	1.51	1.99	2.21		
		Apr '24	1.47	2.07	1.24		
		Baseline values and trends for diesel usage within an appropriate timeframe has been established. Baseline value for year 2023 is set at 1.42 litres/mt (based on average previous year).					
		Plan to assess usage of diesel is available in Energy Management Plan dated 31/01/2024. Example of plan are as follow:					
		Category	Types/Location	Action	Frequency		
		Electricity	Worker's housing, office area	Worker's housing inspection to ensure no illegal wiring	Weekly		
		Diesel	Transport machineries	Preventive maintenance programme for estate vehicle	Daily		

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Criterion / Indicator		Assessment Findings	Compliance																	
4.5.2.2	The oil palm premises shall estimate the direct usage of non-renewable energy for their operations, including fossil fuel, and electricity to determine energy efficiency of their operations. This shall include fuel use by contractors, including all transport and machinery operations. - Major compliance -	The estimate for the direct usage of non-renewable energy for estate operations, including diesel, to determine energy efficiency of their operations inclusive of fuel use by contractors, including all transport and machinery operations was available in the estate yearly budgets. Refer to the indicator 4.5.2.1 above, figures were extracted from the diesel issuance of estate diesel tank.	Complied																	
4.5.2.3	The use of renewable energy should be applied where possible. - Minor compliance -	No usage of renewable energy at the estate.	Complied																	
Criterion 4.5.3: Waste management and disposal																				
4.5.3.1	All waste products and sources of pollution shall be identified and documented. - Major compliance -	Waste products and sources of pollution are identified and documented in the estate’s ‘Waste Management Action Plan FY2024 for all estates. The waste is categorized as follows: <table><tr><td>Source of waste</td><td>Category</td></tr><tr><td rowspan="3">Domestic Waste</td><td>Rubbish</td></tr><tr><td>Scrap metal</td></tr><tr><td>Sewage – Housing Toilet & Office</td></tr><tr><td rowspan="2">Industrial Waste</td><td>Scrap Metal</td></tr><tr><td>Used Tyres</td></tr><tr><td rowspan="5">Scheduled Waste</td><td>Used lubricant container</td></tr><tr><td>Spent Hydraulic Oil (SW 306)</td></tr><tr><td>Rags, Plastic, papers contaminated with scheduled waste (SW410)</td></tr><tr><td>Disposed containers, bag and equipment contaminated with scheduled waste (SW409)</td></tr><tr><td>Used Batteries, Tyres and Tube</td></tr><tr><td>Clinical Waste</td><td>Clinical Waste (SW 404)</td></tr></table>	Source of waste	Category	Domestic Waste	Rubbish	Scrap metal	Sewage – Housing Toilet & Office	Industrial Waste	Scrap Metal	Used Tyres	Scheduled Waste	Used lubricant container	Spent Hydraulic Oil (SW 306)	Rags, Plastic, papers contaminated with scheduled waste (SW410)	Disposed containers, bag and equipment contaminated with scheduled waste (SW409)	Used Batteries, Tyres and Tube	Clinical Waste	Clinical Waste (SW 404)	Complied
Source of waste	Category																			
Domestic Waste	Rubbish																			
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	Sewage – Housing Toilet & Office																			
Industrial Waste	Scrap Metal																			
	Used Tyres																			
Scheduled Waste	Used lubricant container																			
	Spent Hydraulic Oil (SW 306)																			
	Rags, Plastic, papers contaminated with scheduled waste (SW410)																			
	Disposed containers, bag and equipment contaminated with scheduled waste (SW409)																			
	Used Batteries, Tyres and Tube																			
Clinical Waste	Clinical Waste (SW 404)																			

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Criterion / Indicator		Assessment Findings		Compliance	
		Recycleable Waste	Empty Pesticide Container Empty Fruit Bunch		
		Sewage	Septic Tank – Workers House		
4.5.3.2	A waste management plan to avoid or reduce pollution shall be developed and implemented. The waste management plan should include measures for: a) Identifying and monitoring sources of waste and pollution b) Improving the efficiency of resource utilization and recycling of potential wastes as nutrients or converting them into value-added by-products - Major compliance -	Sighted and verified waste management plan updated for 2024 for both estates as table below:		Complied	
		Category	Types		Action Plan
		Domestic Waste	Rubbish		To collect domestic waste twice a week
			Scrap metal		Annual sales through regional tender
			Sewage – Housing Toilet & Office		Engagement with sewage contractor
		Industrial Waste	Scrap Metal		Annual sales through regional tender
			Used Tyres		Disposal to interested vendor
		Scheduled Waste	Used lubricant container		Maintain inventory for SW storage; E-SWISS & record of disposal to contractor
			Spent Hydraulic Oil (SW 306)		Collect and record amount of used oil Oil containers shall be labelled
			Rags, Plastic, papers contaminated with scheduled waste (SW410)		Collect and record amount of container Disposed of items through registered purchaser

Criterion / Indicator		Assessment Findings			Compliance
			Disposed containers, bag and equipment contaminated with scheduled waste (SW409)	Collect and record amount of container Stored and used for storage of waste oil	
			Used Batteries, Tyres and Tube	Trade in with interested supplier	
		Clinical Waste	Clinical Waste (SW 404)	Disposal to licensed contractor	
		Recycleable Waste	Empty Pesticide Container	Labelling of re-use of empty chemical container for pre mixing activity	
			Empty Fruit Bunch	Application of FFB for immature seedlings	
		Sewage	Septic Tank – Workers House	Maintenance of Septic Tank regularly	
4.5.3.3	<p>The management shall establish Standard Operating Procedure for handling of used chemicals that are classified under Environment Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 to ensure proper and safe handling, storage and disposal.</p> <p>- Major compliance -</p>	<p>The SOP on Scheduled Waste disposal is established and implemented. Details as provided in SDP Standard Operating Procedure Section VII- Scheduled Waste (Hazardous Waste) Management ref no. SD/SDP/PSQM (ESH) /203-EN1 dated 26/2/2015.</p> <p>During site visit at schedule waste store, it was found the following compliance:</p> <ul style="list-style-type: none"> Scheduled wastes are stored at the designated area which is far away from area of employee's activities. Adequate signage has been put up clearly such as danger, and scheduled waste store. The scheduled waste store is cover with roofed. Floor of store are covered with concrete. 			Major Non-Conformance

Criterion / Indicator		Assessment Findings	Compliance																																			
		<ul style="list-style-type: none"> Sticker labelling of scheduled waste generated are according to the Regulation 10 of Scheduled Waste Regulations 2005. <p>Details of scheduled waste disposed to registered contractor, KuXXXXX AIXX SdX BhX as table below:</p> <table border="1"> <thead> <tr> <th>Estate</th><th>Date</th><th>SW</th><th>Consignment No.</th></tr> </thead> <tbody> <tr> <td rowspan="3">Kerdau Estate</td><td rowspan="2">02/05/2024</td><td>SW 410</td><td>2024050410T0BI54</td></tr> <tr> <td>SW 409</td><td>2024050410N2JMAK</td></tr> <tr> <td>26/04/2024</td><td>SW 404</td><td>2024050710HQAFM8</td></tr> <tr> <td rowspan="4">Mentakab Estate</td><td rowspan="4">18/01/2024</td><td>SW 410</td><td>20240118166GISLC</td></tr> <tr> <td>SW 409</td><td>2024011816AQ2DOZ</td></tr> <tr> <td>SW 110</td><td>2024011811ULH7Z3</td></tr> <tr> <td>SW 305</td><td>2024011810430N8T</td></tr> <tr> <td rowspan="4">Chenor Estate</td><td>01/03/2024</td><td>SW 404</td><td>2024030108DZOTB6</td></tr> <tr> <td rowspan="2">31/01/2024</td><td>SW 305</td><td>2024013111H2RAIM</td></tr> <tr> <td>SW 306</td><td>20240131117O9WF6</td></tr> <tr> <td>30/01/2024</td><td>SW 410</td><td>2024013017IDVBS5</td></tr> </tbody> </table> <p>However, during a visit to the Water Treatment Plant (WTP) at Kerdau Estate, several containers of Calcium Hydrochlorite, Soda Ash, and Aluminum Sulfate used for water treatment were found in storage. Based on the waste identification document provided and Waste Management Procedure for Upstream Malaysia, Doc. No. SD/SDP/GSD/HSE/05222/01, all contaminated chemical containers were classified as SW 409, and according to the WTP operator, they had been stored there since the beginning of the year.</p> <p>While at the Lanchang Division of the Mentakab Estate, it was discovered that used lubricant oil and used engine oil (SW 409) were being improperly managed and handled in a storage area located next</p>	Estate	Date	SW	Consignment No.	Kerdau Estate	02/05/2024	SW 410	2024050410T0BI54	SW 409	2024050410N2JMAK	26/04/2024	SW 404	2024050710HQAFM8	Mentakab Estate	18/01/2024	SW 410	20240118166GISLC	SW 409	2024011816AQ2DOZ	SW 110	2024011811ULH7Z3	SW 305	2024011810430N8T	Chenor Estate	01/03/2024	SW 404	2024030108DZOTB6	31/01/2024	SW 305	2024013111H2RAIM	SW 306	20240131117O9WF6	30/01/2024	SW 410	2024013017IDVBS5	
Estate	Date	SW	Consignment No.																																			
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		SW 110	2024011811ULH7Z3																																			
		SW 305	2024011810430N8T																																			
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	31/01/2024	SW 305	2024013111H2RAIM																																			
		SW 306	20240131117O9WF6																																			
	30/01/2024	SW 410	2024013017IDVBS5																																			

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Criterion / Indicator		Assessment Findings	Compliance												
		<p>to the estate's scheduled waste storage. According to staff, this storage area was provided for the Fresh Fruit Bunch (FFB) contractor to keep their tools and equipment. Although a document review indicated that the contractor's representative had attended Scheduled Waste Training conducted by the estate on February 1, 2024, the contractor still failed to manage their scheduled waste appropriately.</p> <p>Both situations indicated non-compliance with the Environmental Quality Regulations (Scheduled Waste) 2005, the Environmental Quality Act, 1974 (including the 2007 amendments), and the Waste Management Procedure for Upstream Malaysia (Reference: SD/SDP/GSD/HSE/0522/01, Effective Date: May 2022).</p>													
4.5.3.4	<p>Empty pesticide containers shall be punctured and disposed in an environmentally and socially responsible way, such that there is no risk of contamination of water sources or to human health. The disposal instructions on manufacturer's labels should be adhered to. Reference should be made to the national programme on recycling of used HDPE pesticide containers.</p> <p>- Major compliance -</p>	<p>The estate declared all empty pesticide containers as scheduled waste and disposal as per SDP MQMS Standard Operating Procedure Section VII- Scheduled Waste (Hazardous Waste) Management ref no. SD/SDP/PSQM (ESH) /203-EN1 dated 26/2/2015.</p> <p>Latest disposal for empty pesticide containers was reviewed for estates to same registered contractor; KuXXXXX AIXX SdX BhX.</p> <table border="1"> <thead> <tr> <th>Estate</th><th>Date</th><th>SW</th><th>Consignment No.</th></tr> </thead> <tbody> <tr> <td>Kerdau Estate</td><td>02/05/2024</td><td>SW 409</td><td>2024050410N2JMAK</td></tr> <tr> <td>Mentakab Estate</td><td>18/01/2024</td><td>SW 409</td><td>2024011816AQ2DOZ</td></tr> </tbody> </table> <p>While for Chenor Estate, it was verified that all empty pesticides container in the estate were triple rinsed and punctured. Subsequently, these containers are treated as non-scheduled waste after the triple rinsing and puncturing process. The empty containers then used for chemical spraying as water container.</p>	Estate	Date	SW	Consignment No.	Kerdau Estate	02/05/2024	SW 409	2024050410N2JMAK	Mentakab Estate	18/01/2024	SW 409	2024011816AQ2DOZ	Complied
Estate	Date	SW	Consignment No.												
Kerdau Estate	02/05/2024	SW 409	2024050410N2JMAK												
Mentakab Estate	18/01/2024	SW 409	2024011816AQ2DOZ												
4.5.3.5	Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourses.	<u>Kerdau Estate</u>	Complied												

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Criterion / Indicator		Assessment Findings	Compliance											
	- Minor compliance -	<div>The disposal of domestic waste was guided by procedures entitled SDP - Waste Management Procedures for Upstream Malaysia ref SD/SDP/GSD/HSE/0522/01 dated May 2022. The management of domestic waste was concluded in table below:</div> <table><tr><td>Estate</td><td>Contractor</td><td>Disposal Site</td></tr><tr><td>Kerdau Estate</td><td>ShXXXXX TrXXXXX</td><td rowspan="2">Majlis Perbandaran Temerloh</td></tr><tr><td>Mentakab Estate</td><td>EaXX CoXXX InXXXXXXXXX EnXXXXXXXXX SuXXXXXXXX</td></tr><tr><td>Chenor Estate</td><td>AIXX FIXXX SXX BXX</td><td>Majlis Daerah Maran</td></tr></table>	Estate	Contractor	Disposal Site	Kerdau Estate	ShXXXXX TrXXXXX	Majlis Perbandaran Temerloh	Mentakab Estate	EaXX CoXXX InXXXXXXXXX EnXXXXXXXXX SuXXXXXXXX	Chenor Estate	AIXX FIXXX SXX BXX	Majlis Daerah Maran	
Estate	Contractor	Disposal Site												
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Mentakab Estate	EaXX CoXXX InXXXXXXXXX EnXXXXXXXXX SuXXXXXXXX													
Chenor Estate	AIXX FIXXX SXX BXX	Majlis Daerah Maran												
Criterion 4.5.4: Reduction of pollution and emission														
4.5.4.1	An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, scheduled wastes, solid wastes and effluent. - Major compliance -	<div>An assessment of all polluting activities has been conducted by the estates, including greenhouse gas emissions and scheduled wastes. Pollutant activities has been identified in the environment aspect impact analysis under documents entitled Environmental Impact Evaluation Form. In addition, assessment of the pollution activities also was conducted in the following documents:</div> <ul style="list-style-type: none">• Energy Management Plan• Environmental Risk Management• Pollution Prevention Plan• Waste Management Action Plan <div>All the above has outlined the sources of pollutions, category of pollution and mitigation plan.</div>	Complied											
4.5.4.2	An action plan to reduce identified significant pollutants and emissions shall be established and implemented.	An action plan to reduce identified significant pollutants and emission has been established and available during the audit for verification.	Complied											

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Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	<p>This has been verified in the document entitled Pollution Prevention Plan and Waste Management Plan, dated 31/01/2024.</p> <p>Action plan for the identified pollution source is currently being implemented as per in the above document. Among example of implementation of the action plan documented are:</p> <ul style="list-style-type: none"> • Site inspection confirms that scheduled waste is managed according to the plan. Schedule waste consists of SW305, SW306, SW322, SW409 and SW410 were disposed to the approved contractor by DOE, Kxxxxxx Axxx Sdn Bhd. Latest disposal was on 16/04/2024 (Kerdau Estate), 18/01/2024 (Mentakab Estate) and 01/03/2024 (Chenor Estate) based on reviewed consignment note as evident of disposal schedule waste generated by the company. • Maintenance programme for estate vehicle was recorded in the workshop notice board. • No illegal wiring at the labour quarters as verified during site visit. • EFB application at immature and mature field as verified during field visit and EFB application record book. • Domestic waste was disposed at municipal council landfill at frequency 3 times per week. 	
Criterion 4.5.5: Natural water resources			
4.5.5.1	<p>The management shall establish a water management plan to maintain the quality and availability of natural water resources (surface and ground water). The water management plan may include:</p> <p>a. Assessment of water usage and sources of supply.</p>	<p>Estate management had established its Water Management Plan for the Financial Year 2024 which was developed to maintain the quality and availability of natural water resources. This is made by practicing efficient water consumption through various methods.</p> <p>a. The assessment of water usage was available, indicating that the estate utilized treated water sourced from its own water</p>	Complied

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	b. Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the estate’s current activities. c. Ways to optimize water and nutrient usage to reduce wastage (e.g. having in place systems for re-use, night application, maintenance of equipment to reduce leakage, collection of rainwater, etc.). d. Protection of water courses and wetlands, including maintaining and restoring appropriate riparian buffer zones at or before planting or replanting, along all natural waterways within the estate. e. Where natural vegetation in riparian areas has been removed, a plan with a timetable for restoration shall be established and implemented. f. Where bore well is being use for water supply, the level of the ground water table should be measured at least annually. - Major compliance -	catchment, before distributed for domestic usage. Additionally, rainwater harvesting is utilized for cleaning and watering purposes. Water usage, as recorded below, is tabulated in meter cubic per metric ton of Fresh Fruit Bunches (m3/FFB mt):				
		Month	Kerdau Estate	Mentakab Estate	Chenor Estate	
		Apr '23	0.82	0.81	0.09	
		May '23	0.67	0.61	0.15	
		Jun '23	0.71	0.45	0.22	
		July '23	0.39	0.48	0.18	
		Aug '23	0.83	0.33	0.34	
		Sept '23	0.76	0.25	0.27	
		Nov '23	0.84	0.21	0.34	
		Dec '23	0.51	0.87	0.26	
		Jan '24	0.72	1.70	0.24	
		Feb '24	0.88	3.53	0.21	
		Mar '24	0.91	3.08	0.24	
		Apr '24	0.74	3.59	0.23	
		The higher m3/FFB mt recorded quarterly in year 2023 due to lower crop trends during that period.				
b. No natural waterways within the estate as verified during site visit and for Kerdau Estate. For Mentakab Estate, there are 3 gazetted rivers were found to be within estate compound. In Mentakab Estate (Lanchang Division), there are 2 identified gazetted river which are Sg Chermang Kanan and Sg Chermang Kiri while in Edensor Division, Sg Semantan was identified crossing the estate compound. Water analysis has been conducted for pesticide						

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Criterion / Indicator		Assessment Findings	Compliance																														
		<p>detection at 9 sampling points every 3 months and the results for latest analysis on 08/04/2024 as table below:</p> <table><tr><th>Sampling Point</th><th>Parameters</th><th>Result</th></tr><tr><td>1</td><td>Aldrin</td><td>Not Detected</td></tr><tr><td>2</td><td>Dieldrin</td><td>Not Detected</td></tr><tr><td>3</td><td>t-DDT</td><td>Not Detected</td></tr><tr><td>4</td><td>Heptachlor</td><td>Not Detected</td></tr><tr><td>5</td><td>Heptachlor Epoxide</td><td>Not Detected</td></tr><tr><td>6</td><td>Lindane</td><td>Not Detected</td></tr><tr><td>7</td><td>Endosulfan</td><td>Not Detected</td></tr><tr><td>8</td><td>BHC</td><td>Not Detected</td></tr><tr><td>9</td><td>Chlordane</td><td>Not Detected</td></tr></table> <p>While for Chenor Estate, it was confirmed that there is no natural waterway within or along the boundary of the estate compound as per verification via site visit and documentation review.</p> <p>c. As confirmed during site visit, estates utilize water recycling practices. Water from the sump at the premix area is reused for chemical mixing, while rainwater is recycled for washing tractors and machinery. These measures are implemented to optimize water and nutrient usage, thereby reducing wastage.</p> <p>d. Water courses and wetlands are protected including maintaining and restoring appropriate riparian buffer zones. The guidelines are detailed in the River Reserve Management (Management of River Reserve in Sime Darby Plantation dated April 2014). The estate consistently adheres to the practice of avoiding chemical activities near the identified buffer zone along Sg Semantan, Sg Chermang Kiri and Sg Chermang Kanan in Mentakab Estate. This was</p>	Sampling Point	Parameters	Result	1	Aldrin	Not Detected	2	Dieldrin	Not Detected	3	t-DDT	Not Detected	4	Heptachlor	Not Detected	5	Heptachlor Epoxide	Not Detected	6	Lindane	Not Detected	7	Endosulfan	Not Detected	8	BHC	Not Detected	9	Chlordane	Not Detected	
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Criterion / Indicator		Assessment Findings	Compliance
		<p>confirmed through interviews with sampled workers conducted during the audit.</p> <p>e. There were no issues on removal natural vegetation in riparian areas as verified during the field visit. If any issues occurred, investigation will be conducted as per River Reserve Management (Management of River Reserve in Sime Darby Plantation dated April 2014).</p> <p>f. No bore well is being use for water supply. The water source for domestic and operational use is from Pengurusan Air Paip Pahang (PAIP).</p>	
4.5.5.2	No construction of bunds, weirs and dams across main rivers or waterways passing through an estate. - Minor compliance -	No construction of bunds/ weirs and dams has been identified. This has been clarified by the estate personnel during the assessment and verified during the field visit.	Complied
4.5.5.3	Water harvesting practices should be implemented (e.g. water from road-side drains can be directed and stored in conservation terraces and various natural receptacles). - Minor compliance -	Water harvesting practices such as silt pits, roadside drains and good ground cover has been implemented and well maintained by the estate management. This has been verified during site visit. It was also verified as a part of the common practices introduced within the SDP Group Agriculture Procedures.	Complied
Criterion 4.5.6: Status of rare, threatened, or endangered species and high biodiversity value			
4.5.6.1	<p>Information shall be collated that includes both the planted area itself and relevant wider landscape-level considerations (such as wildlife corridors). This information should cover:</p> <p>a) Identification of high biodiversity value habitats, such as rare and threatened ecosystems, that could be significantly affected by the grower(s) activities.</p>	<p>The audit findings have confirmed that there is no new planting (refer 7.3.1 to 7.4.2) affecting present HCV and primary forest.</p> <p>Hence the current HCV assessment of the estates remains valid which titled HCV Assessment Report – SOU 11 – Kerdau, Final Report (Version 2.0), March 2016. Common wildlife found during the assessment were documented in HCV assessment. Methodology is</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance																						
	<p>b) Conservation status (<i>e.g.</i> The International Union on Conservation of Nature and Natural Resources (IUCN) status on legal protection, population status and habitat requirements of rare, threatened, or endangered species), that could be significantly affected by the grower(s) activities.</p> <p>- Major compliance -</p>	<p>through site observation, interviews, stakeholders' consultation, and desktop review on available secondary data. Sighted the evidence:</p> <table border="1"> <thead> <tr> <th>Estate</th><th>HCV Area</th><th>Hectare</th><th>HCV Type</th></tr> </thead> <tbody> <tr> <td rowspan="2">Kerdau Estate</td><td>Water Catchment</td><td>7.37</td><td rowspan="2">HCV 4</td></tr> <tr> <td>Pond</td><td>1.05</td></tr> <tr> <td rowspan="3">Mentakab Estate</td><td>River Reserve (Sg Chermang Kanan)</td><td>0.50</td><td rowspan="3">HCV 4</td></tr> <tr> <td>River Reserve (Sg Chermang Kiri)</td><td>1.20</td></tr> <tr> <td>River Reserve (Sg Semantan)</td><td>30.0</td></tr> <tr> <td>Chenor Estate</td><td>Water Catchment</td><td>7.82</td><td>HCV 4</td></tr> </tbody> </table> <p>The exercise has taken into consideration all aspects of environmentally sensitive areas such as ponds, streams, wildlife boundaries and was documented. The HCVs, conservation areas/environmentally sensitive areas <i>e.g.</i>, bund along the stretches of river/straits which passes bordering through the estates had been identified and being monitored.</p>	Estate	HCV Area	Hectare	HCV Type	Kerdau Estate	Water Catchment	7.37	HCV 4	Pond	1.05	Mentakab Estate	River Reserve (Sg Chermang Kanan)	0.50	HCV 4	River Reserve (Sg Chermang Kiri)	1.20	River Reserve (Sg Semantan)	30.0	Chenor Estate	Water Catchment	7.82	HCV 4	
Estate	HCV Area	Hectare	HCV Type																						
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Chenor Estate	Water Catchment	7.82	HCV 4																						
4.5.6.2	<p>If rare, threatened or endangered species, or high biodiversity value, are present, appropriate measures for management planning and operations should include:</p> <p>a. Ensuring that any legal requirements relating to the protection of the species are met.</p> <p>b. Discouraging any illegal or inappropriate hunting, fishing, or collecting activities; and developing responsible measures to</p>	<p>According to HCV Assessment Report, Version 2.0, Mar 2016, there is no RTE at all estates except for reported presence of Birds, mammals, reptiles, insect (least concern and vulnerable). The management and monitoring plan for HCV areas was established and reviewed annually. There were displays of signage made during site visit at area of HCV.</p> <ul style="list-style-type: none"> No fishing, no manuring / no spraying, No spraying/ no hunting / no swimming 	Complied																						

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	<p>resolve human-wildlife conflicts.</p> <p>- Major compliance -</p>	<p>The estates had established an HCV action plan for FY2024 such as:</p> <ul style="list-style-type: none"> • Ensuring all legal requirements to the protection of species/ habitat are met. • Controlling any illegal/ inappropriate hunting, fishing, and developing measures to resolve human-wildlife conflicts. • Protection of buffers zones for respective rivers as identified in the HCV assessment. Communications are made to all employees, contractors, suppliers, and neighbor informing that encroachment and hunting are not allowed. 	
4.5.6.3	<p>A management plan to comply with Indicator 1 shall be established and effectively implemented, if required.</p> <p>- Major compliance -</p>	<p>All estates have established HCV Management Plan base on the HCV identified in the report. Reviewed and sighted the implementation of the management plan as follows:</p> <ul style="list-style-type: none"> • The estate continuously provided training on HCV and RTE to the workers to ensure the satisfactory understanding. Reviewed the training records conducted on for all estates accordingly. • The estate conducted monitoring on HCV area on monthly basis. The monitoring focusing on encroachment/ sign of trespassing, wildlife issues/ conflicts/ Sightings, Pollution/ erosion issues and others. Reviewed the HCV area monitoring records dated 03/08/2023. Noted during site visit, the condition of the HCV area was consistent with the reports. • The riparian buffer zone was demarcated with red and white colour ring at the palm trunks. No evidence of chemical application sighted at the area. Signage on prohibition to conducts activities such as swimming, fishing and chemical applications has been installed at the each identified buffer zone area. Noted during interview with the sample of workers, the understanding on 	Complied

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		prohibition of activities in the buffer zone area if satisfactory.	
Criterion 4.5.7: Zero burning practices			
4.5.7.1	Use of fire for waste disposal and for preparing land for oil palm cultivation or replanting shall be avoided except in specific situations, as identified in regional best practice. - Major compliance -	Sime Darby Plantation Berhad has established a Group Sustainability & Quality Policy Statement as part of the company's commitment towards implementation of zero burning practices. This policy is guided by commitments spelt out in the company's Responsible Agriculture Charter (RAC). Under section 3.2.5 of documents entitled Responsible Agriculture Charter (RAC) stated that 'zero use of fire for land preparation and establish effective monitoring and prevention as well as proactive firefighting measures within a reasonable radius beyond our operational boundaries. Based on records review during the audit, the palm trunks will be felled and shredded to ensure implementation of zero burning practice during land preparation for replanting.	Complied
4.5.7.2	A special approval from the relevant authorities shall be sought in areas where the previous crop is highly diseased and where there is a significant risk of disease spread or continuation into the next crop. - Major compliance -	Not applicable as no special application is made for areas where risk of disease spread as to date.	N/A
4.5.7.3	Where controlled burning is allowed, it shall be carried out as prescribed by the Environmental Quality (Declared Activities) (Open Burning) Order 2003 or other applicable laws. - Major compliance -	Not applicable as no application for controlled burning is made as to date.	N/A
4.5.7.4	Previous crops should be felled or mowed down, chipped and shredded, windrowed or pulverized or ploughed and mulched.	Latest replanting was conducted and completed in 202 and next replanting is planned to be conducted in July 2024 for a field in a size of 70 ha. The method of the replanting is felled, chipped and shredded	Complied

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	- Minor compliance -	as mentioned in the company's Responsible Agriculture Charter (RAC). This has been verified during site visit at field 23B.	
4.6 Principle 6: Best Practices			
Criterion 4.6.1: Site Management			
4.6.1.1	Standard operating procedures shall be appropriately documented and consistently implemented and monitored. - Major compliance -	Standard Operating Procedures (SOPs) for the estates are developed and available. Generally, Sime Darby Plantation has formulated Agricultural reference Manual, Sustainability Plantation Management System and EQMS (Estate Quality Management System) for operation guidance to all their estates. Among critical SOP for as listed below: <ul style="list-style-type: none"> • Health, Safety & Environment Management System (HSEMS) Manual, Doc No. UM/HSE/MS/01, Edition 2021 • Safe Harvesting Procedure, Doc. No. UM/HSE/OCP/02, Edition 2021 • Personal Protective Equipment (PPE), Doc. No. UM/HSE/OCP/03, Edition 2021 • Chemical Safety Management, Doc. No. UM/HSE/OCP/04, Edition 2021 • Permit To Work (PTW), Doc. No. UM/HSE/OCP/05, Edition 2021 • OSH Risk Management Procedure, UM/HSE/SP/01, Edition 2021 • Incidents, Accidents and Non-Compliance Management Procedures, Doc. No. UM/HSE/SP/03, Edition 2022 • Managing Occupational Safety and Health (Noise Exposure) Regulation 2019 Compliance, Doc. No. UM/HSE/SP/06 	Complied

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4.6.1.2	Where oil palm is grown within permitted levels on sloping land, appropriate soil conservation measures shall be implemented to prevent both soil erosion as well as siltation of drains and waterways. Measures shall be put in place to prevent contamination of surface and groundwater through runoff of either soil, nutrients or chemicals. - Major compliance -	Sime Darby Plantation Berhad established Group Sustainability & Quality Policy Statement followed by commitment under SDP Responsible Agriculture Charter (RAC) Rev.:02 on year 2020. The revise charter describes company commitment as sighted in section 3.1 of Protect and conserve biodiversity and ecosystems. Which in subsection 3.1.2, SDPB enhanced on their commitment on managing of erosion by protecting of steep slopes and river reserves within their own operations and promoting restoration programs. Observations and site visit indicated that implementation to minimize and control soil erosion was conducted effectively. These measures included proper stacking of fronds, application of Empty Fruit Bunches (EFB), avoiding blanket spraying, constructing terraces, maintaining roads, and preserving soft vegetation in interlines. Additionally, cover crops were planted both in replanted areas and mature sections of the estates. Management also introduced legume cover crops as a cover crop along certain slopes.	Complied
4.6.1.3	A visual identification or reference system shall be established for each field. - Major compliance -	Visual identification has been established for each field and divided into division and blocks. Each block is named by visual identification (field marker) erected for reference. Observed during site visit, field number are marked on the palm and signboards.	Complied
Criterion 4.6.2: Economic and financial viability plan			
4.6.2.1	A documented business or management plan shall be established to demonstrate attention to economic and financial viability through long-term management planning. - Major compliance -	Standard Operating Procedures (SOPs) for the estates are developed and available. Generally, Sime Darby Plantation has formulated Agricultural reference Manual, Sustainability Plantation Management System and EQMS (Estate Quality Management System) for operation guidance to all their estates. Among critical SOP for as listed below: <ul style="list-style-type: none"> Health, Safety & Environment Management System (HSEMS) 	Complied

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		<p>Manual, Doc No. UM/HSE/MS/01, Edition 2021</p> <ul style="list-style-type: none"> • Safe Harvesting Procedure, Doc. No. UM/HSE/OCP/02, Edition 2021 • Personal Protective Equipment (PPE), Doc. No. UM/HSE/OCP/03, Edition 2021 • Chemical Safety Management, Doc. No. UM/HSE/OCP/04, Edition 2021 • Permit To Work (PTW), Doc. No. UM/HSE/OCP/05, Edition 2021 • OSH Risk Management Procedure, UM/HSE/SP/01, Edition 2021 • Incidents, Accidents and Non-Compliance Management Procedures, Doc. No. UM/HSE/SP/03, Edition 2022 • Managing Occupational Safety and Health (Noise Exposure) Regulation 2019 Compliance, Doc. No. UM/HSE/SP/06 	
4.6.2.2	<p>Where applicable, an annual replanting programme shall be established. Long term replanting programme should be established and review annually, where applicable every 3-5 years.</p> <p>- Major compliance -</p>	<p>Sime Darby Plantation Berhad established Group Sustainability & Quality Policy Statement followed by commitment under SDP Responsible Agriculture Charter (RAC) Rev.:02 on year 2020. The revise charter describes company commitment as sighted in section 3.1 of Protect and conserve biodiversity and ecosystems. Which in subsection 3.1.2, SDPB enhanced on their commitment on managing of erosion by protecting of steep slopes and river reserves within their own operations and promoting restoration programs.</p> <p>Observations and site visit confirmed that all three (3) estate will start their replanting activities by July 2024. Verified that replanting program has been established until 2027 which involved Mentakab Estate and Chenor Estate. Previous replanting record in 2023 (Mentakab Estate) and 2022 (Chenor Estate) indicated that implementation to minimize and control soil erosion was conducted</p>	Complied

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		effectively. These measures included proper stacking of fronds, application of Empty Fruit Bunches (EFB), avoiding blanket spraying, constructing terraces, maintaining roads, and preserving soft vegetation in interlines. Additionally, cover crops were planted both in replanted areas and mature sections of the estates. Management also introduced legume cover crops as a cover crop along certain slope.	
4.6.2.3	<p>The business or management plan may contain:</p> <ul style="list-style-type: none"> a) Attention to quality of planting materials and FFB b) Crop projection: site yield potential, age profile, FFB yield trends c) Cost of production: cost per tonne of FFB d) Price forecast e) Financial indicators: cost benefit, discounted cash flow, return on investment <p>- Major compliance -</p>	<p>Sighted and verified Business Management Plan, alternatively referred to as the Projected Cash Flow Statement, included the following particulars for both estates:</p> <p>Review on the budget provisions covered activities for upkeep, cultivation, harvesting & evacuation, welfare, capital expenditure, RSPO/MSPO compliance etc. In addition, the budgets included projections on yield/ha, and total cost of production per MT & per ha</p> <p>Based on the interviews, estates performance is monitored on monthly and annually basis and well established in P/L report.</p>	Complied
4.6.2.4	<p>The management plan shall be effectively implemented and the achievement of the goals and objectives shall be regularly monitored, periodically reviewed and documented.</p> <p>- Major compliance -</p>	<p>The management plan was effectively implemented, and the achievement of the goals and objectives were regularly monitored, documented, and reviewed through Monthly Progress Reports, Monthly Accounts Reports, Annual Financial Reports, Agronomist Visit Reports and Internal Audit Report. All the report had been reviewed during the audit for verification. Any variation if significant from the budgeted amount is justified with reasons in the Monthly progress Report and Monthly Accounts Reports.</p>	Complied
Criterion 4.6.3: Transparent and fair price dealing			

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4.6.3.1	<p>Pricing mechanisms for the products and other services shall be documented and effectively implemented.</p> <p>- Major compliance -</p>	<p><u>Kerdau Estate</u> Sighted and verified supplemental Agreement between Sime Darby Plantation Berhad and TrXXXX LeXXX EnXXXXXXXXX with validity until 31/12/2024. Scheduled I showed the rate of EFB transportation from East and South Division to Kerdau POM. Both parties have signed the agreement accordingly.</p> <p><u>Mentakab Estate</u> Sighted and verified Memorandum of Agreement between Sime Darby Plantation Bhd and SSXX EnXXXXXXXXX, with validity until 31/12/2024. Scheduled I showed the rate of EFB transportation from Mentakab Estate to Kerdau POM. Both parties have signed the agreement accordingly.</p> <p><u>Chenor Estate</u> Sighted and verified Memorandum of Agreement between Sime Darby Plantation Bhd and PaXXX EmXX EnXXXXXXXXX, with validity until 31/12/2024. Scheduled I showed the rate of EFB transportation from Chenor Estate to Kerdau POM. Both parties have signed the agreement accordingly.</p>	Complied
4.6.3.2	<p>All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner.</p> <p>- Major compliance -</p>	<p>SDPB implemented a pricing mechanism in accordance with the contract agreements with contractors. Upon reviewing the contract agreement, the pricing for job tasks was identified, and payment terms for contract work were clearly outlined.</p> <p>During stakeholder interview session, there is no concern regarding payment were raised by contractors.</p>	Complied
Criterion 4.6.4: Contractor			

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Criterion / Indicator	Assessment Findings	Compliance
<p>4.6.4.1 Where contractors are engaged, they shall understand the MSPO requirements and shall provide the required documentation and information.</p> <p>- Major compliance -</p>	<p><u>Kerdau Estate</u></p> <p>The estate management has conducted the briefing for MSPO requirement on the contractor TrXXXX LeXXX EnXXXXXXXXXX. Details of the briefing is such as follows:</p> <p>Title: Emergency Response Preparedness Training</p> <p>Date: 21/03/2024</p> <p>Venue: Communal Hall, Kerdau Estate</p> <p>Verify the attendance list, photos and training materials for the training is available as per audit.</p> <p>The contractor needs to follow MSPO guideline in accordance with the Sime Darby Plantation Berhad. In addition, contract has specified the following revised requirement among others such as:</p> <ul style="list-style-type: none"> • All contractors engaged by estates were bound to understand and comply to their contractual agreements that includes MSPO requirements through signing of Vendor Integrity Pledge (VIP) which enable accredited CB to audit them. • Vendor Code of Business Conduct (COBC) • The contractor shall upon request by the Company allow certification bodies access to audit the Contractors premise or operations if deemed necessary. <p><u>Mentakab and Chenor Estate</u></p> <p>For Mentakab and Chenor estate management has made the contractor to comply with MSPO requirement on the contractor SSXX EnXXXXXXXXXX and PaXXX EmXX EnXXXXXXXXXX respectively by signing</p>	<p>Complied</p>

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Criterion / Indicator		Assessment Findings	Compliance
		<p>the document provided by the estate management. Details of the document is such as follows:</p> <ul style="list-style-type: none"> i. Comply with local legal requirement. ii. Attend the RSPO/ISCC/MSPO briefing or training organized by the company. iii. Having signed and enforceable agreement with the Company. iv. Provide access to RSPO/ISCC/MSPO auditors to contractors' operation site(s) and employees whenever deemed necessary. v. Having related working permits. vi. Ensure PPE utilization by contractors' employee while being in the Company's premises (mill/estate). 	
4.6.4.2	<p>The management shall provide evidence of agreed contracts with the contractor.</p> <p>- Major compliance -</p>	<p><u>Kerdau Estate</u> Sighted and verified supplemental Agreement between Sime Darby Plantation Berhad and TrXXXX LeXXX EnXXXXXXXXXX with validity until 31/12/2024.</p> <p><u>Mentakab Estate</u> Sighted and verified Memorandum of Agreement between Sime Darby Plantation Bhd and SSXX EnXXXXXXXXXX, with validity until 31/12/2024.</p> <p><u>Chenor Estate</u> Sighted and verified Memorandum of Agreement between Sime Darby Plantation Bhd and PaXXX EmXX EnXXXXXXXXXX, with validity until 31/12/2024.</p>	Complied
4.6.4.3	<p>The management shall accept MSPO approved auditors to verify assessments through a physical inspection if required.</p> <p>- Minor compliance -</p>	<p><u>All sample estate</u> All contractors engaged by estates were bound to understand and comply to their contractual agreements that includes MSPO</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		requirements through signing of Vendor Integrity Pledge (VIP) which enable accredited CB to audit them.	
4.6.4.4	The management shall be responsible for the observance of the control points applicable to the tasks performed by the contractor, by checking and signing the assessment of the contractor for each task and season contracted. - Major compliance -	<u>All sample estate</u> All works performed by the contractors at the estates are checked and verified by the estates' personnel. Projects where tenders are issued by HQ are checked by representative from HQ.	Complied
4.7 Principle 7: Development of new planting			
Criterion 4.7.1: High biodiversity value			
4.7.1.1	Oil palm shall not be planted on land with high biodiversity value unless it is carried out in compliance with the National and/or State Biodiversity Legislation. - Major compliance -	Not applicable in the estate.	N/A
4.7.1.2	No conversion of Environmentally Sensitive Areas (ESAs) to oil palm as required under Peninsular Malaysia's National Physical Plan (NPP) and the Sabah Forest Management Unit under the Sabah Forest Management License Agreement. For Sabah and Sarawak, new planting or replanting of an area 500ha or more requires an EIA. For areas below 500ha but above 100ha, a Proposal for Mitigation Measures (PMM) is required. - Major compliance -	Not applicable in the estate.	N/A
Criterion 4.7.2: Peat Land			

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Criterion / Indicator		Assessment Findings	Compliance
4.7.2.1	New planting and replanting may be developed and implemented on peat land as per MPOB guidelines on peat land development or industry best practice. - Major compliance -	Not applicable in the estate.	N/A
Criterion 4.7.3: Social and Environmental Impact Assessment (SEIA)			
4.7.3.1	A comprehensive and participatory social and environmental impact assessment shall be conducted prior to establishing new plantings or operations. - Major compliance -	Not applicable in the estate.	N/A
4.7.3.2	SEIAs shall include previous land use or history and involve independent consultation as per national and state regulations, via participatory methodology which includes external stakeholders. - Major compliance -	Not applicable in the estate.	N/A
4.7.3.3	The results of the SEIA shall be incorporated into an appropriate management plan and operational procedures developed, implemented, monitored and reviewed. - Major compliance -	Not applicable in the estate.	N/A
4.7.3.4	Where the development includes smallholder schemes of above 500ha in total or small estates, the impacts and implications of how each scheme or small estate is to be managed should be documented and a plan to manage the impacts developed, implemented, monitored and reviewed. - Minor compliance -	Not applicable in the estate.	N/A

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Criterion / Indicator		Assessment Findings	Compliance
Criterion 4.7.4: Soil and topographic information			
4.7.4.1	Information on soil types shall be adequate to establish the long-term suitability of the land for oil palm cultivation. - Major compliance -	Not applicable in the estate.	N/A
4.7.4.2	Topographic information shall be adequate to guide the planning of planting programmes, drainage and irrigation systems, roads and other infrastructure. - Major compliance -	Not applicable in the estate.	N/A
Criterion 4.7.5: Planting on steep terrain, marginal and fragile soils			
4.7.5.1	Extensive planting on steep terrain, marginal and fragile soils shall be avoided unless permitted by local, state and national laws. - Major compliance -	Not applicable in the estate.	N/A
4.7.5.2	Where planting on fragile and marginal soils is proposed, plans shall be developed and implemented to protect them and to minimize adverse impacts (e.g. hydrological) or significantly increased risks (e.g. fire risk) in areas outside the plantation. - Major compliance -	Not applicable in the estate.	N/A
4.7.5.3	Marginal and fragile soils, including excessive gradients and peat soils, shall be identified prior to conversion. - Major compliance -	Not applicable in the estate.	N/A
Criterion 4.7.6: Customary land			

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Criterion / Indicator		Assessment Findings	Compliance
4.7.6.1	No new plantings are established on recognised customary land without the owners' free, prior and informed consent, dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions. - Major compliance -	Not applicable in the estate.	N/A
4.7.6.2	Where new plantings on recognised customary lands are acceptable, management plans and operations should maintain sacred sites. - Minor compliance -	Not applicable in the estate.	N/A
4.7.6.3	Where recognized customary or legally owned lands have been taken-over, the documentary proof of the transfer of rights and of payment or provision of agreed compensation shall be made available. - Major compliance -	Not applicable in the estate.	N/A
4.7.6.4	The owner of recognised customary land shall be compensated for any agreed land acquisitions and relinquishment of rights, subject to their free prior informed consent and negotiated agreement. - Major compliance -	Not applicable in the estate.	N/A
4.7.6.5	Identification and assessment of legal and recognised customary rights shall be documented. - Major compliance -	Not applicable in the estate.	N/A

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Criterion / Indicator		Assessment Findings	Compliance
4.7.6.6	A system for identifying people entitled to compensation and for calculating and distributing fair compensation shall be established and implemented. - Major compliance -	Not applicable in the estate.	N/A
4.7.6.7	The process and outcome of any compensation claims shall be documented and made publicly available. - Major compliance -	Not applicable in the estate.	N/A
4.7.6.8	Communities that have lost access and rights to land for plantation expansion should be given opportunities to benefit from the plantation development. - Minor compliance -	Not applicable in the estate.	N/A

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

Criterion / Indicator		Assessment Findings	Compliance
4.1 Principle 1: Management commitment & responsibility			
Criterion 4.1.1 – Malaysian Sustainable Palm Oil (MSPO) Policy			
4.1.1.1	Policy for the implementation of MSPO shall be established. - Major compliance -	Sime Darby Plantation Berhad has established the policy "Group Sustainability & Quality Policy Statement" signed by the Group Managing Director (Mohamad Helmy Othman Basha), dated 02/12/2019. The implementation of MSPO has been incorporated in the policy.	Complied
4.1.1.2	The policy shall also emphasize on the commitment to continual improvement with the objective of improving the milling operation. - Major compliance -	Sime Darby Plantation Berhad has established the policy "Group Sustainability & Quality Policy Statement" signed by the Group Managing Director (Mohamad Helmy Othman Basha), dated 02/12/2019. The policy covers commitment to: <ul style="list-style-type: none"> • Promoting good governance and transparency • Contributing to a better society • Minimizing environmental harm • Delivering sustainability quality. The policy is guided by three main documents i.e.: <ul style="list-style-type: none"> ➢ Responsible Agriculture Charter ➢ Human Rights Charter ➢ Innovation & Productivity Charter 	Complied
Criterion 4.1.2 – Internal Audit			

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Criterion / Indicator		Assessment Findings	Compliance
4.1.2.1	Internal audit shall be planned and conducted regularly to determine the strong and weak points and potential area for further improvement. - Major compliance -	Sime Darby Plantation Berhad has implemented the Internal Audit Procedure with Document number: SDP/GSD/SCU/IAP; Revision: 04; Document Date: April 2024. According to this procedure, internal audits are scheduled to occur annually. It has been confirmed that the mill has adhered to this requirement by conducting internal audits on a yearly basis. MSPO Internal Audit was conducted on 15/01/2024 by Sustainability Compliance Unit, Group Sustainability Department. The Internal Audit Report was available for verification.	Complied
4.1.2.2	The internal audit procedures and audit results shall be documented and evaluated, followed by the identification of strengths and root causes of nonconformities, in order to implement the necessary corrective action. - Major compliance -	Sime Darby Plantation Berhad has established Internal Audit Procedure; Doc number: SDP/GSD/SCU/IAP; Revision: 04; Document Date: April 2024. MSPO Internal Audit was conducted on 15/01/2024 by Sustainability Compliance Unit, Group Sustainability Department. The Internal Audit Report was available for verification. During the assessment, the internal audit team raised 8 Major and 2 Minor Non-Conformities in regard to MSPO Standard. The root cause, correction, corrective action plan and status was available and documented in the document of Sustainability Certification Online Tracking System (SCOTS).	Complied
4.1.2.3	Reports shall be made available to the management for their review. - Major compliance -	The internal audit findings were duly recorded and presented for management review. Mill promptly addressed all findings within the designated timeframe, serving as tangible proof of their responsiveness. The MSPO Internal Audit was conducted on 15/01/2024 by Sustainability Compliance Unit, Group Sustainability Department. The Internal Audit Report was available for management review.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
Criterion 4.1.3 – Management Review			
4.1.3.1	<p>The management shall periodically review the continuous suitability, adequacy and effectiveness of the requirements for effective implementation of MSPO and decide on any changes, improvement and modification.</p> <p>- Major compliance -</p>	<p>The internal audit report was documented and made available for management review. As evidence, all findings from internal audit were responded by Estate within the acceptable timeframe. Report details as below. MSPO Internal Audit was conducted on 15/02/2024 by Sustainability Compliance Unit, Group Sustainability Department. The Internal Audit Report was available for verification.</p> <p>Sime Darby Plantation Berhad has established SOP for Management Review documented in Standard Operation Manual, Sub-Section 5.6, dated: 25/05/2015. Based on the SOP established, the frequency for management review needs to be carried out at least once a year. – Management Review Meeting conducted on 11/03/2024 at Kerdau POM Meeting Room. The agenda discussed during the meeting as follows:</p> <ol style="list-style-type: none"> 1. Introduction by Chairman 2. Results of internal audits covering RSPO MSPO 3. Customer feedbacks 4. Process performance and product conformity 5. Status of preventive and corrective action 6. Follow up action from previous Management Review 7. Changes that could affect the management system 8. Recommendation for improvement 9. Complaints and grievances 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		10. Improvement of the effectiveness of the management system and process 11. Resource needs	
Criterion 4.1.4 – Continual Improvement			
4.1.4.1	The action plan for continual improvement shall be based on a consideration of the main social and environmental impact and opportunities for the company. - Major compliance -	The continuous improvement plan has been integrated into various management plans, including the social management plan, pollution prevention plan, waste management plan, OSH plan, water management plan, and others. This plan comprises identified issues along with corresponding action plans to tackle each concern. The implementation of these action plans was subsequently verified during the assessment process.	Complied
4.1.4.2	The company should establish a system to improve practices in line with new information and techniques; and for disseminating this information throughout the workforce. - Major compliance -	This process is initiated upon confirmation of any new projects which is obtained and approved from regional office and HQ. the employees receive briefings on new developments in basic understanding during weekly meetings. The management team is notified of these developments during monthly meetings. The dissemination of information by the RCEO and RGM occurs during monthly managers' meetings and through email communications	Complied
4.2 Principle 2: Transparency			
Criterion 4.2.1 – Transparency of information and documents relevant to MSPO requirements			
4.2.1.1	The management shall communicate adequate information to other stakeholder on environmental, social and legal issues relevant to sustainable practices in the relevant languages and forms. - Major compliance -	Sime Darby Plantation Berhad (SDPB) has implemented a Communication Procedure for both Internal and External Stakeholders in the document of Standard Operation Manual (SOM) – External Communication, Appendix 5.5.3.2, version 1 dated	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		01/04/2008 and also developed Suara Kami Helpline platform. This information is presented in both English and Malay languages and is made accessible to stakeholders through notice boards at the mill. The dissemination of information is carried out to both internal and external parties through Townhall Session or External Stakeholders' Meeting. Latest external stakeholder meeting conducted was on 05/03/2024.	
4.2.1.2	Management documents shall be publicly available, except where this is prevented by commercial confidentiality or where disclosure of information would result in negative environmental or social outcomes. - Major compliance -	It was noted that management documents related to sustainability available at mill during the on-site audit upon request including sustainability policies, procedures, social and environmental assessments as well as management action plans etc. Furthermore, global documents accessible via company's website. On the other hand, confidential documents such as financial and personal records, must not be disclosed publicly. Mill Manager holds the responsibility for managing all communication and requests for documentation that may be made available to the public or stakeholders.	Complied
Criterion 4.2.2 – Transparent method of communication and consultation			
4.2.2.1	Procedures shall be established for consultation and communication with the relevant stakeholders. - Major compliance -	The management have established a document regarding to Communication to Internal and External Stakeholder under Sustainability Plantation Management System (SPMS) under Appendix 5 Flowchart and Procedure on handling social issues dated 01/11/2008. This document has elaborated the standard procedure under Mill Quality Management System (MQMS); Standard Operation Manual (SOM) under Sub section 5.5 procedure for internal and external communication dated 1/11/2008 for mill.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
4.2.2.2	The management shall nominate management officials at the operating unit responsible for issues related to <i>indicator 1</i> . - Minor compliance -	The mill management has appointed the Senior Assistant, Mr. Ahmad Husaini Bin Harun Senior Assistant as the responsible person for the social issues. The appointment letter dated 01/01/2024 – 31/12/2024 approved by mill manager, Mr. Mohd Aerman Ahmad is available as per audit.	Complied
4.2.2.3	A list of stakeholders, records of all consultation and communication and records of action taken in response to input from stakeholders shall be properly maintained. - Major compliance -	The POM has established the list of Stakeholders and documented in the List of Stakeholders (FY 2024) updated on 05/01/2024. The stakeholders were categorized as Vendors/Suppliers, Local Community and Other Interested Parties (Government Agencies, School, Hospitals, Balai Polis, OCP etc.) and FFB Supply Chain. Consultation and communication were conducted through written reports and meetings. Any communication, requests, or grievances from external stakeholders were recorded in the visit logbook, stakeholders' minutes meetings, the Suara Kami Platform, and the Whistleblowing Channel. A Stakeholders Meeting was held on 05/03/2024. The minutes of the "Mesyuarat Stakeholder 2024" are available as per the audit findings.	Complied
Criterion 4.2.3 – Traceability			
4.2.3.1	The management shall commit itself to implement and maintain the requirements for the traceability and shall establish a standard operation procedure for traceability. - Major compliance -	Sime Darby Plantation Berhad has implemented standard operating procedures (SOP) to ensure traceability, as detailed in the document titled "Sime Darby Plantation, Sustainable Supply Chain and Traceability for Upstream Malaysia ver. 01, dated 12/01/2024 with reference document no. SDP/GSD/2024-01/SCCS. This procedure aims to guide mills in establishing and effectively implementing sustainable supply chain practices and traceability measures for certified sustainable materials (FFB).	Complied

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Criterion / Indicator		Assessment Findings	Compliance																					
		The Standard Operating Procedures also outline the Critical Control Points (CCPs), which include situations where there's a risk of mixing certified and non-certified FFB, along with measures for controlling the flow and transportation of FFB from estates to mill.																						
4.2.3.2	The management shall conduct regular inspections on compliance with the established traceability system. - Major compliance -	<div>The procedure requires validation of certificate of supplying estate and had identified critical control points to prevent contamination of non-certified FFB. The current traceability system is Sime Weigh System. Sighted and verified sample of FFB received as below:</div> <table><tr><td>Estate/ Outside Crop Purchase</td><td>MoXX NoXX AzXXX BiX AmXX</td><td>WiXXXX MaXXXX TrXXXXX</td></tr><tr><td>Document</td><td>FFB Receive Ticket</td><td>FFB Receive Ticket</td></tr><tr><td>Reference Number</td><td>297050</td><td>297246</td></tr><tr><td>D.O. Number</td><td>1009</td><td>0049</td></tr><tr><td>Date</td><td>16/01/2024</td><td>20/01/2024</td></tr><tr><td>Vehicle Number</td><td>CBA 1997</td><td>VCG 268</td></tr><tr><td>Net Weight</td><td>5,710 Kg</td><td>22,280 Kg</td></tr></table>	Estate/ Outside Crop Purchase	MoXX NoXX AzXXX BiX AmXX	WiXXXX MaXXXX TrXXXXX	Document	FFB Receive Ticket	FFB Receive Ticket	Reference Number	297050	297246	D.O. Number	1009	0049	Date	16/01/2024	20/01/2024	Vehicle Number	CBA 1997	VCG 268	Net Weight	5,710 Kg	22,280 Kg	Complied
Estate/ Outside Crop Purchase	MoXX NoXX AzXXX BiX AmXX	WiXXXX MaXXXX TrXXXXX																						
Document	FFB Receive Ticket	FFB Receive Ticket																						
Reference Number	297050	297246																						
D.O. Number	1009	0049																						
Date	16/01/2024	20/01/2024																						
Vehicle Number	CBA 1997	VCG 268																						
Net Weight	5,710 Kg	22,280 Kg																						
4.2.3.3	The management shall identify and assign suitable employees to implement and maintain the traceability system. - Minor compliance -	<div>The mill has appointed Assistant Engineer, En Ahmad Husaini Bin Harun on 01/01/2024 to be responsible for Supply Chain Certification System as per appointment letter which state the responsible of the PIC as follows:</div> <ul style="list-style-type: none">Assisting on Supply Chain Certification SystemMaintenance of relevant records, to ensure records is controlled as per procedureMonitoring of the mass balance incoming and outgoing, sustainable, and non-sustainable materialOther related issues on SCCS	Complied																					

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Criterion / Indicator		Assessment Findings	Compliance	
4.2.3.4	Records of storage, sales, delivery or transportation of crude palm oil and palm kernel shall be maintained. - Major compliance -	Review on the records, sighted mill management maintain the CPO and PK sold delivery records with evidence as follows:	Complied	
		CPO Buyer		PK Buyer
		Customer: SIXX DAXXX OIX KLXXX REXXXXXX SDX BHx Despatch Ticket: 159490 Date: 02/12/2023 Nett Weight: 40,800 kg Procedure No: 170761 Contract No.: S/PSD/2312/CPO0015F		Customer: SDX CAXXX ISXXXX KCX Despatch Ticket: 020945 Date: 28/03/2024 Nett Weight: 40,830 kg P.O No: 068606 Contract No.: S/PSD/2403/PKL0048
4.3 Principle 3: Compliance to legal requirements				
Criterion 4.3.1 – Regulatory requirements				
4.3.1.1	All operations shall be in compliance with applicable local, state, national and ratified international laws and regulations. - Major compliance -	Kerdau POM continue to comply with the legal requirements. Among the evidence of legal compliance as follows: 1. 'Sijil Penggunaan Sumber Air'/Water Resources Usage Certificate from Pahang Water and Energy Resources Sdn Bhd – Serial No: 0155 – expiry 31.12.2024 2. Fire Certificate – JBPM: PH/7/0198/2017 – expiry 05/07/2024 3. MPOB License 'Menjual dan mengailh PK, CPO, SPO, Membeli dan mengalih FFB, Menyimpan PK, CPO, SPO, Mengilang FFB' – 540761004000 – valid until 30/06/2024 4. Jabatan Alam Sekitar, License No: 005105, valid until 30/06/2024	Complied	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>5. Diesel – Permit Barang Kawalan Berjadual – Permit No: PBKB/2023/P/C-000106</p> <p>All machinery Certificate of Fitness is all valid. Sample as the following:</p> <ol style="list-style-type: none"> 1. Crane – PH PMA 821XX, valid until 29/04/2025 2. Boiler – PH PMD 801XX, valid until 29/04/2025 3. Sterilizer – PH PMT 37XX, valid until 29/04/2025 	
4.3.1.2	<p>The management shall list all relevant laws related to their operations in a legal requirements register.</p> <p>- Major compliance -</p>	<p>All operating units have Legal & Other Requirements Register (LORR) covering all the necessary regulatory requirements. Documented Procedures have been established and implemented; refer to Mill Quality Management System, Level 2: Standard Operating Manual, Appendix 5.2.4: Procedure for Legal and Other Requirements dated 10/12/2008. Refer to Legal Register with addition to applicable laws since last assessment as follows:</p> <ol style="list-style-type: none"> 1. Whistleblower Protection Act 2010 2. Minimum Wages Order 2022, Amendment 2022 3. Fire Services Act 1988 (Act 341) Amendment 2020 4. "Pembangunan Sumber Manusia Berhad" Act 2000 5. Anti-Sexual Harassment Act 2021 6. Employees' Social Security (Amendment) Act 2022 7. Employment Insurance System (EIS) (Amendment) Act 2022 8. Control of Supplies Act 1961 9. Employment (Amendment) Act 2022 10. Garis Panduan Pelan Pengurusan Tandan Kosong Kelapa Sawit 2021 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
4.3.1.3	The legal requirements register shall be updated as and when there are any new amendments or any new regulations coming into force. - Major compliance -	Documented procedure has been established and implemented; refer to Mill Quality Management System, Level 2: Standard Operating Manual, Appendix 5.2.4: Procedure for Legal and Other Requirements dated 10/12/2008. A mechanism to ensure compliance to legal and other requirement has been documented in Mill Quality Management System (MQMS) under Standard Operation Manual distributed to all operating units under SOU 11. Group Sustainability Department (GSD) and respective operating units will undertake the responsibility of identifying, managing, updating, and tracking the legal requirement as well as monitoring the status of legal compliance.	Complied
4.3.1.4	The management should assign a person responsible to monitor compliance and to track update the changes in regulatory requirements. - Minor compliance -	Group Sustainability Department will update the operating regarding any changes on applicable laws to the operating units. The person responsible appointed at the operating units will update the changes in the Legal Register. The Senior Asst. Manager has been appointed as person responsible to monitor any changes to the LORR and update, when necessary, as per appointment letter dated 01/01/2024 signed by the Mill Manager.	Complied
Criterion 4.3.2 – Lands use rights			
4.3.2.1	The management shall ensure that their oil palm milling activities do not diminish the land use rights of other users. - Major compliance -	Kerdau POM demonstrated with legal ownership or leases with legal documents. Therefore, the mill operations have not diminished the land use rights of other users. Onsite visit verified there no evidence to show that palm oil mill operations had diminished the land use rights of others.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
4.3.2.2	The management shall provide documents showing legal ownership or lease, history of land tenure and the actual legal use of the land. - Major compliance -	Kerdau Mill demonstrated with legal ownership or leases with legal documents. Document review on the copy of land titles were available at the mill office and the title is under Kerdau Estate. Land title no.: H.S.(D): 504X, no PT 5XX for Kerdau Estate.	Complied
4.3.2.3	Legal parameter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable. - Major compliance -	The Kerdau POM was clearly demarcated with parameter fencing and visibly maintained.	Complied
4.3.2.4	Where there are, or haven been disputes, documented proof of legal acquisition of land and fair compensation that have been or are being made to previous owners and occupants; shall made available and that these should have been accepted with free prior informed consent (FPIC). - Minor compliance -	There was no land dispute at Kerdau POM. Sime Darby Plantation Berhad has the legal ownership documents as demonstrated by possessing land titles.	N/A
Criterion 4.3.3 – Customary rights			
4.3.3.1	Where lands are encumbered by customary rights, the company shall demonstrate that these rights are understood and are not being threatened or reduced. - Major compliance -	Not applicable since there is no customary rights. Land has been legally owned by the company and has been verified by the land title.	N/A
4.3.3.2	Maps of an appropriate scale showing extent of recognized customary rights shall be made available. - Minor compliance -	Not applicable since there is no customary rights. Land has been legally owned by the company and has been verified by the land title.	N/A

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Criterion / Indicator		Assessment Findings	Compliance
4.3.3.3	Negotiation and FPIC shall be recorded and copies of the relevant agreements should be made available. - Major compliance -	Not applicable since there is no customary rights. Land has been legally owned by the company and has been verified by the land title.	N/A
4.4 Principle 4: Social responsibility, health, safety and employment condition			
Criterion 4.4.1: Social Impact Assessment (SIA)			
4.4.1.1	Social impacts should be identified and plans should be implemented to mitigate the negative impacts and promote the positive ones. - Minor compliance -	Sime Darby Plantation Berhad has conducted the assessment to determined social impact from the POM and documented in the Social Impact Assessment Report (SIA) Report SOU 11 Kerdu dated 11-16/02/2016. Based on the assessment conducted, the operation unit has established management plan on Social Impact Assessment in the document of Social Management Plan on Social Impact Assessment 2024 dated on 10/01/2024 which also addressing issue during various avenues such as social dialogue session, stakeholder meeting, OSH meeting, trade union meeting, complaint book and etc.	Complied
Criterion 4.4.2: Complaints and grievances			
4.4.2.1	A system for dealing with complaints and grievances shall be established and documented. - Major compliance -	Sime Darby Plantation Berhad has implemented the Complaint Book (Internal), Complaint/Feedback Form (External), and Communication Book (Internal & External) to document communications and complaints. The majority of complaints from internal stakeholders, primarily workers, were related to housing repairs (submitted through OPP Platform), which, according to records, were promptly addressed and resolved by estate management. Sighted the SOP of Grievance Response (Version 2.0, date approved on 18/07/2022). The assignment of cases were	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>categorises based on the criteria and each of the criteria were divided into its own timeframe. Referring to clause 4.2 "For cases that have completed investigation, operators will be given 14 days to inform the workers of the outcome and case will be considered closed if the workers are still not reachable by the end of the duration".</p> <p>Other than that, complainant can use the Suara Kami platform which is applicable for internal and external stakeholders. Sighted the SOP of Suara Kami Helpline (Version 1, date approved on 15/04/2020). Based on the SOP, all concerned are assigned a category and to be address within the guided timeframe of the assigned category; 14 working days for Forced Labour, 4 working days For Urgent Non-Forced Labour and 14 working days for Non-Urgent Non-Forced Labour.</p>	
4.4.2.2	<p>The system shall be able to resolve dispute in an effective, timely and appropriate manner, which is accepted by all parties.</p> <p>- Major compliance -</p>	<p>Most of complaints made by internal stakeholders among workers were related to the housing repair (OPP) which based on the records were acted and resolved immediately by the Estate management. For Complaint/Feedback Form by external stakeholders, action taken by the management was acknowledged by the complainant to be resolved within agreed time frame. The external stakeholder can file their complain through the Suara Kami platform, Whistleblowing platform or can direct file in the complaint book.</p> <p>Sighted the SOP of Grievance Response (Version 2.0, date approved on 18/07/2022). The assignment of cases were categorises based on the criteria and each of the criteria were divided into its own timeframe. Referring to clause 4.2 "For cases that have completed investigation, operators will be given 14 days to inform the workers of the outcome and case will be considered</p>	Complied

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		<p>closed if the workers are still not reachable by the end of the duration".</p> <p>Other than that, complainant can use the Suara Kami platform which is applicable for internal and external stakeholders. Sighted the SOP of Suara Kami Helpline (Version 1, date approved on 15/04/2020). Based on the SOP, all concerned are assigned a category and to be addressed within the guided timeframe of the assigned category; 14 working days for Forced Labour, 4 working days for Urgent Non-Forced Labour and 14 working days for Non-Urgent Non-Forced Labour. Verify there is no complaint received at Suara Kami for Kerdau Mill. Complaints received at OPP were resolved, agreed by both party and in within stipulated timeframe</p>	
4.4.2.3	<p>A complaint form should be made available at the premises, where employees and affected stakeholders can make complaints.</p> <p>- Minor compliance -</p>	<p>Most of complaints made by internal stakeholders among employees were related to the housing repair (OPP) which based on the records were taken action and resolved immediately by the POM management. Interview conducted with the workers shows that any complaint was made by them was resolved by the management in accepted timeframe. Sighted the QR code for the OPP Platform is publicly available at each of the living quarters.</p> <p>For Complaint/Feedback Form by external stakeholders, action taken by the management was acknowledged by the complainant to be resolved within agreed time frame. The external stakeholder can file their complaint through the Suara Kami platform, Whistleblower platform or can directly file in the complaint book. The hotline number and QR Code for Suara Kami is available at mill areas such as at office area, operation area and living quarters</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
4.4.2.4	Employees and surrounding communities should be made aware of its existence and that complaints or suggestions may be made at any time. - Minor compliance -	The awareness on surrounding communities for complaints or suggestion have been given during "Mesyuarat Stakeholder 2024" dated 05/03/2024 at Kerdau POM. The meeting was attended by 48 people included village head, school representative, OCP supplier, contractor and others. Awareness of complaint and grievance training was conducted for the employees of POM was made on 01/02/2024 and was attended by 82 employees at the assembly point KDM.	Complied
4.4.2.5	Complaints and solutions within the past 24 months shall be documented and be made available to affected stakeholders upon request. - Major compliance -	Record review found that previous complaints and requests for the past 24 months were still available.	Complied
Criterion 4.4.3: Commitment to contribute to local sustainable development			
4.4.3.1	Palm oil miller should contribute to local development in consultation with the local communities. Where the mill is an integral part of plantation, such contribution to local community development may be regarded as a joint effort by the mill and the plantation. - Minor compliance -	For contribution to local development, the POM management has conducted activity of "Jemputan Kejohanan Boling". The activity was conducted on 24/01/2024 and it involve all management, staffs, workers and their family in Kerdau POM.	Complied
Criterion 4.4.4: Employees safety and health			
4.4.4.1	An occupational safety and health policy and plan which is in line with Occupational Safety and Health Act 1994 and Factories and Machinery Act 1967 (Act 139) shall be documented, effectively communicated and implemented. - Major compliance -	Sime Darby Plantation Berhad have established the Group Policy on Health, Safety & Environment (HSE) Policy Statement signed by the CEO on 05/05/2022. The policy has been communicated to the workers through induction training for new workers, morning briefing and displayed at various notice boards in the mill.	Complied

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		<p>The mill have established Safety and Health Management Plan and documented in Environment, Safety and Health Plan FY 2024. The management plan includes the ESH Risk Management, Emergency Response Procedure, Chemical Safety Management, Noise Boundary Monitoring, Health monitoring.</p> <p>The policy was briefed to all workers on 02/01/2024 during the Policy Briefing.</p>	
4.4.4.2	<p>The occupational safety and health plan should cover the following:</p> <ul style="list-style-type: none"> a) A safety and health policy, which is communicated and implemented. b) The risk of all operations shall be assessed and documented. c) An awareness and training programme which includes the following requirements for employees exposed to chemicals used at the palm oil mill: <ul style="list-style-type: none"> ii. All employees involved are adequately trained on safe working practices; iii. All precautions attached to products should be properly observed and applied; d) The management shall provide the appropriate PPE at the place of work to cover all potentially hazardous operations as identified in the risk assessment and control such as Hazard Identification, Risk Assessment and Risk Control (HIRARC). e) The management shall establish Standard Operating Procedure for handling of chemicals to ensure proper and safe handling and storage in accordance to Occupational Safety Health (Classification Packaging and Labeling) Regulation 1997 	<p>The occupational safety and health plan cover the following:</p> <ul style="list-style-type: none"> a) Sime Darby Plantation Berhad have established the Group Policy on Health, Safety & Environment (HSE) Policy Statement signed by the CEO on 05/05/2022. The policy has been communicated to the staffs and workers through induction training for new workers, morning briefing and displayed at various notice boards within the estate. The policy has been briefed to all 02/01/2024 during the Policy Briefing b) Sime Darby Plantation Berhad have established Standard Operating Procedure for OSH Risk Assessment – UM/HSE/SP/01 dated 09/03/2021. Kerdau POM have conducted risk assessments for all the operations and documented in the Hazard Identification, Risk Assessment, and Risk Control (HIRARC). The assessment covers all main operations and support operations. Among the activities verified in the HIRARC included the processing activities (Press Station, Kernel Plant, Oil Room) and maintenance activities (Workshop) <p>HIRARC is reviewed on annually and as and when there are any accidents that occur in the estate. Verified the latest review of HIRARC dated 06/11/2023 for bund wall inspection and upkeep,</p>	Complied

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<p>Occupational Safety Health (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000.</p> <p>f) The management shall appoint responsible person(s) for workers' safety and health. The appointed person(s) of trust shall have knowledge and access to latest national regulations and collective agreements.</p> <p>g) The management shall conduct regular two-way communication with their employees where issues that affect their business such as those related to employees' safety, health and welfare are discussed openly. Records from such meeting shall be kept and the concerns of employees and any remedial actions taken shall be recorded.</p> <p>h) Accident and emergency procedures shall exist and instructions shall be clearly understood by all employees.</p> <p>i) Employees trained in First Aid shall be present at all mill operations. First Aid equipment should be available at each worksite.</p> <p>j) Records shall be kept of all accidents and be reviewed periodically at quarterly intervals.</p> <p>- Major compliance -</p>	<p>Chemical Health Risk Assessment was conducted in compliance to the OSHA Act 1994 and the Use and Standard of Exposure of Chemicals Hazardous to Health (USECHH) Regulations 2000 to assess the risks associated to hazardous chemicals used in the estate. The CHRA reports were available in the mill as below:</p> <ul style="list-style-type: none"> - Kerdau POM: The Chemical Health Risk Assessment Report (Ref. Number: HQ/14/ASS/00/00001-2020/7) conducted by Azxxx Hazaxxxx Sdn Bhd (DOSH Registration: HQ/14/ASS/00/358) on 11/06/2020. <p>Medical Surveillance was conducted for workers exposed to chemicals and welding fumes in the estate as recommended in the CHRA. The medical surveillance was conducted to monitor the level of exposure on the workers towards the chemicals and fumes.</p> <ul style="list-style-type: none"> - <u>Kerdau POM</u> Medical Surveillance was conducted on for 26 mill workers, namely welders and lab attendant. Results shows all workers were fit to work. <p>Noise Risk Assessment Report (NRA) was conducted in compliance to Occupational Safety & Health (Noise Exposure) Regulations 2019 in the estates. The NRA Reports were available in the mill as below.</p> <ul style="list-style-type: none"> • Kerdau POM – Assessment conducted on 01/03/2021. The assessment report with the assessor registration number: HQ/94 /PEB/00/08 was available for verification. <p>Audiometric Test was conducted in the mill as per the recommendation in the Noise Risk Assessment as below.</p>	

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		<ul style="list-style-type: none"> – <u>Kerdau POM</u> Audiometric test was conducted on 29/01/2024 for 80 workers identified to be exposed to excessive noise in the mill. Result found that 29 workers were having abnormal audiometric which is 27 workers having hearing loss, 12 workers having hearing impairment, STS Positive is 11 workers, and STS negative is 1. Retest was conducted for all the STS affected workers dated 01/04/2024, found that 3 workers having permanent STS and JKPP 7 was reported to DOSH. c) Kerdau POM have established a training program for employees exposed to chemicals used at the palm oil estates to ensure continuous awareness to the employees. The training was conducted by the Manager, Asst. Manager, and representative from the chemical suppliers to the supervisors and operators. Training records as follows: <ul style="list-style-type: none"> - Chemical Handling – 02/01/2024 - HIRARC and LOTO – 23/01/2024 d) The mill have provided appropriate PPE to all workers according to the job type and requirements. The PPE given as per HIRARC and PPE matrix. Sighted the PPE issuance records documented in 'PPE Issuance Record' logbook. The PPE issued recorded by workers and job designation. e) Standard Operating Procedures for Handling of Chemicals were available in several documents such as: <ul style="list-style-type: none"> – Sime Darby Plantation Berhad, Chemical Safety 	

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Criterion / Indicator		Assessment Findings	Compliance										
		<p>Management Procedure; Document No.UM/HSE/OCP/04 dated 09/03/2021.</p> <p>f) The Mill Manager, En. Mohd Aerman Bin Ahmad was appointed to be the Chairman of OSH Committee at the mill as stated in the appointment letter undersigned by the Regional CEO, Central East Region. Mill management has appointed Safety Committee Members consists of OSH Coordinator, Secretary, representatives from Employer and representatives from Employee as per appointment letter by the Estate Manager.</p> <p>g) The management conducted regular OSH committee meetings on quarterly basis and when necessary due to accidents that occur. The meeting discussed issues on employees’ safety, health and welfare such as operational risks and health achievement report, estate security, safety compliance by contractors, workplace inspection, legal compliance, safety and health training. Sighted the OSH Meeting Minutes dated as follows:</p> <p>– Kerdau POM</p> <table><tr><th>Quarter</th><th>Meeting Date</th></tr><tr><td>02/2023</td><td>19/05/2023</td></tr><tr><td>03/2023</td><td>18/08/2023</td></tr><tr><td>04/2023</td><td>17/11/2023</td></tr><tr><td>01/2024</td><td>15/02/2024</td></tr></table> <p>h) Accident and Emergency procedures were available in the ESH Management System Manual; Emergency Preparedness & Response Procedures; Doc No: UM/HSE/SP/02 Date 17/11/2021.</p>	Quarter	Meeting Date	02/2023	19/05/2023	03/2023	18/08/2023	04/2023	17/11/2023	01/2024	15/02/2024	
Quarter	Meeting Date												
02/2023	19/05/2023												
03/2023	18/08/2023												
04/2023	17/11/2023												
01/2024	15/02/2024												

Criterion / Indicator	Assessment Findings	Compliance
	<p>The mill have established Emergency Response Team lead by the mill Managers. The ERT chart and Fire Extinguisher Map was also available and verified.</p> <p>Emergency Response Training was conducted as below:</p> <p><u>Kerdau POM</u></p> <ul style="list-style-type: none"> ERT Team Fire Handling Competency Training – 26/01/2024 <p>i) First aiders were assigned to various workstation at the estates. The mandores and staffs were responsible for first aid boxes at each workstation assigned to them by the management. The first aid box was recently replenished with all stated items available in the box. First Aid trainings were conducted regularly at the mill. The management has conducted the internal training for the workers. Sighted the First Aid training were conducted at Kerdau POM on 15/02/2024 for 10 participants conducted by MA.</p> <p>The mill has 9 certified first aider that was sent for First Aider training. Sample of the certified first aider is as the following:</p> <ol style="list-style-type: none"> Amixxx Bin Roxxx – Valid until 17/07/2025 Annxxx Bin Mahxxx – Valid until 19/07/2025 Sadrudxxx Bin Ab Hadxxx – Valid until 19/07/2025 <p>j) The accident occurred was reviewed on quarterly basis during OSH committee meeting.</p> <p><u>Kerdau POM</u></p> <p>There was two accident case for the year 2023 reported in the estate. The JKPP 8 form has been submitted to DOSH for the</p>	

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		year ending 2023 on 24/01/2024 (Ref No: JKPP8/169087/2023) and documents available for verification.	
Criterion 4.4.5: Employment conditions			
4.4.5.1	The management shall establish a policy on good social practice regarding human rights in respect of industrial harmony. The policy shall be signed by the top management and communicated to the employees. - Major compliance -	The good social practices regarding human rights in respect of industrial harmony has been embedded in SDPB established Policy. This can be refer in the policy of Group Sustainability & Quality Policy Statement which was signed by the Group Managing Director (Mr. Mohamad Helmy Othman Basha), dated 02/12/2019. In compliance to the policy, the mill has conducted briefing on 01/02/2024, which was attended by 82 employees including staffs and workers.	Complied
4.4.5.2	The management shall not engage in or support discriminatory practices and shall provide equal opportunity and treatment regardless of race, colour, sex, religion, political opinion, nationality, social origin or any other distinguishing characteristics. - Major compliance -	Records of employments and interview conducted on-site with sampled internal and external stakeholders confirmed that the workers and groups including local communities, women, and migrant workers have not been discriminated against. This verified as per interview with gender committee and workers representatives and during stakeholders consultations confirms there is no discriminatory practices occurs in the Kerdau POM.	Complied
4.4.5.3	Management shall ensure that employees' pay and conditions meet legal or industry minimum standards as per Collective Agreements. The living wage should be sufficient to meet basic needs and provide some discretionary income based on minimum wage. - Major compliance -	Based on agreements and pay slips sighted for sample employees as per indicator 4.4.5.6 below, management has ensured that employees' pay and conditions are in line with the mandatory Minimum Wage Order 2022 enforced by the government. Sample of the wages received by the workers is such as follow: 1) Employee Number: 000023xxx <ul style="list-style-type: none"> February: RM 3773.64 March: RM 3,690.06 	Complied

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		<ul style="list-style-type: none"> April: RM 13,139.44 (include bonus) 2) Employee Number: 0000xxx45 <ul style="list-style-type: none"> February: RM 3,752.40 March: RM 4,209.60 April: RM 12,998.13 (include bonus) 3) Employee Number: 000018xxxx <ul style="list-style-type: none"> February: RM 2,321.51 March: RM 2,632.87 April: RM 2,877.08 4) Employee Number: 0000145xxx <ul style="list-style-type: none"> February: RM 2,670.79 March: RM 2,790.27 April: RM 6,891.67 	
4.4.5.4	Management should ensure employees of contractors are paid based on legal or industry minimum standards according to the employment contract agreed between the contractor and his employee. - Minor compliance -	The mill kept records of contractor's workers agreement (Lxxxx Txx Enterprise). Attendance and pay slips for sample workers (Sxxxxx Axxx) as per records. Employees sampling (Gross total) as following: <ul style="list-style-type: none"> March: RM 2,007.26 February: RM 2,439.74 January: RM 2,318.67 	Complied
4.4.5.5	The management shall establish records that provide an accurate overview of all employees (including seasonal workers and subcontracted workers on the premises). The records should contain	The established records of Employee Masterlist which available as a database in computerized SEMUA System able to provide accurate account of all employees including their particulars of full	Complied

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	full names, gender, date of birth, date of entry, a job description, wage and the period of employment. - Major compliance -	names, gender, date of birth, date joined company, wages grade and position etc.	
4.4.5.6	All employees shall be provided with fair contracts that have been signed by both employee and employer. A copy of employment contract shall be made available for each and every employee indicated in the employment records. - Major compliance -	Copies of fair contracts that have been signed by both employee and employer were provided to each employee. Verify from the interview with the workers, the estate has given their copy of contract agreement with them, and they are aware and understand the content of their contract agreement. Sample as follow: Employee ID: <ul style="list-style-type: none"> • 0000145xxx • 0000183xxx • 000023xxx • 000023xxx • 0000185xxx • 00001853xx • 0000124xxx 	Complied
4.4.5.7	The management shall establish a time recording system that makes working hours and overtime transparent for both the employees and employers. - Major compliance -	Attendance (out-turn) and work hours (normal time & overtime) recording system established in both manual and computerized punch card system which makes working hours and overtime transparent for both employees and employer. The monitoring of time recording system was monitor through the system of Upstream Automation – Clock in/Out Report. Sighted the report of Mill Daily Attendance Report for April 2024 is available as per audit.	Complied
4.4.5.8	The working hours and breaks of the individual worker indicated in the time records shall comply with legal regulations and collective	Interview with the workers, verify that they are all aware with the working hour and break in the mill. Attendance (out-turn) and work hours (normal time & overtime) recording system established in	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	agreements. Overtime shall be mutually agreed upon and shall meet the legal requirements applicable. - Major compliance -	both manual and computerized punch card system which makes working hours and overtime transparent for both employees and employer.	
4.4.5.9	Wages and overtime payment documented on the pay slips shall be in line with legal regulations and collective agreements. - Major compliance -	Interview with the workers, verify that they are all aware with the working hour and break in the mill and also know how to calculate their wages and overtime payment. Wages and overtimes were paid based on the Punch Card System and it was recorded in the individual card. Hours of overtime is clearly recorded in the payment slips and payment of overtime was paid according to the Employment Act.	Complied
4.4.5.10	Other forms of social benefits should be offered by the employer to employees, their families or community such as incentives for good work performance, bonus payment, support of professional development, medical care provisions and improvement of social surroundings. - Minor compliance -	The management has contributed 10kg of rice once every 2 months for all their workers. Apart from that, all the workers are provided with free medical facilities. In additional, all the workers are entitled with the phone allowance of RM5 for every month for (foreigner workers). Free housing facilities were provided to all the workers and their families.	Complied
4.4.5.11	In cases where on-site living quarters are provided, these quarters shall be habitable and have basic amenities and facilities. - Major compliance -	All workers are provided with free housing facilities that included basic amenities such as clean water, community hall, sport facilities, etc. were provided to the workers. Electricity which is obtained from the national grid. The housing condition was in accordance with the Workers' Minimum Standards Housing and Amenities Act 1990 (Act 446). Weekly inspections by Assistant Manager were done to ensure cleanliness of the housing. Verify during site inspection, sighted there two units of quarters which is in unsatisfactory condition which is sighted that the perimeter drainage containing food wastes and mouldy. Verify with the management and cross check with the documentation, sighted the warning letter (Notis	Complied

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		Peringatan) was issue to the following quarters dated on 04/04/2024. According to the letter, the management has given one week notice to the member of the quarter to clean the drainage. Verify that action has been taken to solve the issue.	
4.4.5.12	The management shall establish a policy to prevent all forms of sexual harassment and violence at the workplace. - Major compliance -	The management have already established the Sexual Harassment Policy under Human Rights Charter revised 2020. The training was conducted on 01/02/2024 at Kerdau POM Meeting Room. The management has also established Term of Reference for Gender Representatives and Gender Committees on March 2021. The meeting was conducted minimum every 3 months based on the Gender Committee Guidelines, Version 2.0 dated January 2024. The Gender meeting in Kerdau POM was conducted on 23/04/2024. Verify from the interview with the gender committee representative and females workers, verify there is no issues of sexual harassment have been and confirmed. Other than that, the gender committee has also attended training endorsed by Women's Aid Organisation (NGO) related to violence of women and children and also discrimination of gender among the community. The training was conducted on 01/02/2024 and photos and attendance list is available as per audit.	Complied
4.4.5.13	The management shall respect the right of all employees to form and join trade union and allow workers' own representative(s) to facilitate collective bargain in accordance with applicable laws and regulations. Employees shall be given freedom to join trade unions relevant to the industry or organize themselves for collective bargaining. Employees shall have the right to organize and negotiate their work conditions. Employees exercising this right should not be discriminated against or suffer repercussions.	Policy to respect the rights of all employees has been embedded in SDPB established policy of "Group Sustainability & Quality Policy Statement" which was signed by the Group Managing Director (Mr. Mohamad Helmy Othman Basha), dated 2/12/2019. During interview with the workers, verify the worker were given freedom to associate and bargain collectively with company and to organize among themselves through association meetings as per sample sighted as per sample latest minutes of meeting between Management and NUPW representatives. Union Meeting sighted in	Complied

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	- Major compliance -	Kerdau POM dated 14/03/2024 and Social Dialogue was conducted on 03/05/2024. Stakeholder consultation with NUPW representative confirms there is no issues reported to them.															
4.4.5.14	Children and young persons shall not be employed or exploited. The minimum age shall comply with local, state and national legislation. - Major compliance -	Policy to protect children and young person has been embedded in SDPB's established policy of "Group Sustainability & Quality Policy Statement" which was signed by the Group Managing Director (Mr. Mohamad Helmy Othman Basha), dated 02/12/2019. Based on the interview, sight inspection and sighted records of worker's database, there is no young person below 18 years old were employed within all operating units within SOU 11.	Complied														
Criterion 4.4.6: Training and competency																	
4.4.6.1	All employees and contractors shall be appropriately trained. A training programme shall include regular assessment of training needs and documentation, including records of training. - Major compliance -	<div>Kerdau POM have established a training program for all workers based on the training need analysis conducted on a yearly basis. Records of trainings were maintained by the estates as below: - Kerdau POM</div> <table><thead><tr><th>Training</th><th>Date</th></tr></thead><tbody><tr><td>SDP Policy Briefing</td><td>02/01/2024</td></tr><tr><td>Hearing Conservation Training</td><td>02/01/2024</td></tr><tr><td>Sexual Harassment Training</td><td>01/02/2024</td></tr><tr><td>Grievance Channel Briefing</td><td>01/02/2024</td></tr><tr><td>HIRARC and LOTO Training</td><td>23/01/2024</td></tr><tr><td>Chemical Handling, Schedule Waste and HCV Training</td><td>02/01/2024</td></tr></tbody></table>	Training	Date	SDP Policy Briefing	02/01/2024	Hearing Conservation Training	02/01/2024	Sexual Harassment Training	01/02/2024	Grievance Channel Briefing	01/02/2024	HIRARC and LOTO Training	23/01/2024	Chemical Handling, Schedule Waste and HCV Training	02/01/2024	Complied
Training	Date																
SDP Policy Briefing	02/01/2024																
Hearing Conservation Training	02/01/2024																
Sexual Harassment Training	01/02/2024																
Grievance Channel Briefing	01/02/2024																
HIRARC and LOTO Training	23/01/2024																
Chemical Handling, Schedule Waste and HCV Training	02/01/2024																
4.4.6.2	Training needs of individual employees shall be identified prior to the planning and implementation of the training programmes in order to provide the specific skill and competency required to all	Kerdau POM have conducted training need analysis for all employees, management and contractors. The training need analysis was conducted based on the job designation and training	Complied														

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	employees based on their job description. - Major compliance -	required by the job type which is incorporated in the training plan for Kerdau POM 2024. Sample of training plan is as the following: 1. Schedule Waste Management 2. PPE Training 3. Hearing Conservation Training 4. HCV Training 5. Fire Drill Training 6. COBC Training 7. Sexual Harassment Briefing	
4.4.6.3	A continuous training programme shall be planned and implemented to ensure that all employees are well trained in their job function and responsibility in accordance to the documented training procedure. - Minor compliance -	A training programme has been developed and available in the Annual Training Programme 2024. The trainings were sighted to have been sub categorised to trainings on Environmental, SOP, Social and OSH.	Complied
4.5 Principle 5: Environment, natural resources, biodiversity and ecosystem services			
Criterion 4.5.1: Environmental Management Plan			
4.5.1.1	An environmental policy and management plan shall be in line with the relevant country and state environmental laws shall be established, effectively communicated and implemented. - Major compliance -	SDPB has set up a Group Sustainability and Quality Statement signed by the Group Managing Director on 02/12/2019, and an Upstream Malaysia Health, Safety, and Environment (HSE) Policy Statement signed by the CEO of Upstream Malaysia on 01/06/2020. These policies aim to: 1. Protect and improve biodiversity and ecosystems. 2. Commit to no deforestation and no new development on peatlands.	Complied

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		<p>3. Strengthen resilience against climate change.</p> <p>4. Practice responsible consumption and production.</p> <p>The Environmental Management Plan review confirms objectives, action steps, completion dates, and tracking mechanisms in place. Additionally, an Environmental Impact Assessment has been conducted at the mill to assess and mitigate any adverse impacts.</p>	
4.5.1.2	<p>The environmental management plan shall cover the following:</p> <p>a) An environmental policy and objectives;</p> <p>b) The aspects and impacts analysis of all operations</p> <p>- Major compliance -</p>	<p>All operating unit in Sime Darby Plantation Berhad adopted with environment policy as mentioned in indicator 4.5.1.1. The mill has established environmental management plan based on aspect and impacts analysis conducted.</p> <p>The environmental management plan was established based on Environmental Aspect Impact Identification and Environmental Impact Evaluation conducted and documented in Pollution Prevention Plan.</p> <p>Mill management has established the environment management plan dated 02/01/2024. The environment management plan has covered the following:</p> <p>i) Energy Management Plan</p> <p>ii) Pollution Prevention Plan</p> <p>iii) Waste Management Plan</p> <p>The environment aspect impact analysis has been established for all operation under documents entitled Environmental Impact Evaluation Form. Latest revision for EIA was on 01/01/2024 with regards to updated legal reference.</p> <p>Sighted and verified among activities covered in the EIE and EIA are clarification station, diesel storage, laboratory, mixing tank,</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance												
		pump house, sterilizer station, pressing station, EFB yard, oil room station, reception station and effluent treatment plant.													
4.5.1.3	An environmental improvement plan to mitigate the negative impacts and to promote the positive ones, shall be developed, implemented and monitored. - Major compliance -	<p>The developed environmental improvement plan to mitigate the negative impacts and to promote the positive ones were effectively implemented and monitored.</p> <p>Environmental Management Plan dated 02/01/2024 having details of mitigation of the negative impacts. Example as per below:</p> <table><tr><th>Environmental issues</th><th>Mitigation Measures</th></tr><tr><td>Overflowing concrete pond</td><td>To install siren / emergency lights in event of incidence</td></tr><tr><td>Leakage of oil at piping during process</td><td>Close valve / barricade spillage area and clean up using fibre / water prior being discharge into process drain.</td></tr><tr><td>EFB Spillage at Hopper</td><td>Recover EFB before being crushed and leachate going into monsoon drains</td></tr><tr><td>LF spillage at FFB conveyor area</td><td>To sweep and recover LF spillage before being crushed</td></tr><tr><td>Black smoke from Boiler</td><td>Avoid wet shell increase fibre usage</td></tr></table> <p>Site visit conducted on samples of mill activity, found that environmental management plan related to the process were implemented and mitigate the negative impacts in mill.</p>	Environmental issues	Mitigation Measures	Overflowing concrete pond	To install siren / emergency lights in event of incidence	Leakage of oil at piping during process	Close valve / barricade spillage area and clean up using fibre / water prior being discharge into process drain.	EFB Spillage at Hopper	Recover EFB before being crushed and leachate going into monsoon drains	LF spillage at FFB conveyor area	To sweep and recover LF spillage before being crushed	Black smoke from Boiler	Avoid wet shell increase fibre usage	Complied
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4.5.1.4	A programme to promote the positive impacts should be included in the continual improvement plan. - Minor compliance -	Programmes to promote the positive impact has been included in the continual improvement plan as evident in document entitled Energy Management Plan and Waste Management Plan dated	Complied												

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Criterion / Indicator		Assessment Findings	Compliance															
		<p>02/01/2024. Objectives, category, types/location, action, frequency and person in charge were included in the plan for monitoring the progress.</p> <p>Among the plan to promote positive impact as follows:</p> <ul style="list-style-type: none">• To repair and strengthen structure of wing wall c/w gabion for culvert at Effluent Treatment Plan (ETP) to prevent further erosion which cost about Rm50,000.00.• To establish new holding pond for ETP pond desludging• To upgrade ETP mini lab apparatus such as pH meter, tabletop DO meter, magnetic hot plat stirrer, water distiller, incubator and portable DO meter.																
4.5.1.5	<p>An awareness and training programme shall be established and implemented to ensure that employees understand the policy, objectives and management plans and are working towards achieving objectives.</p> <p>- Major compliance -</p>	<p>Kerdau POM consistently conducts training sessions for workers to raise awareness about environmental issues. This ensures that employees understand the company's policies and work towards achieving environmental objectives.</p> <table><tr><td>No</td><td>Description</td><td>Date</td></tr><tr><td>1.</td><td>Briefing on Environment Policy</td><td>02/01/2024</td></tr><tr><td>2.</td><td>Chemical Handling Training</td><td>02/01/2024</td></tr><tr><td>3.</td><td>Scheduled waste Training</td><td>02/01/2024</td></tr><tr><td>4.</td><td>HCV Training</td><td>02/01/2024</td></tr></table>	No	Description	Date	1.	Briefing on Environment Policy	02/01/2024	2.	Chemical Handling Training	02/01/2024	3.	Scheduled waste Training	02/01/2024	4.	HCV Training	02/01/2024	Complied
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4.5.1.6	<p>The management shall organize regular meetings with workers where concerns of workers about the environmental quality are discussed.</p> <p>- Major compliance -</p>	<p>Kerdau POM consistently conduct meeting regards to environment to discuss all environment concerns via Environment Performance Monitoring Committee (EPMC). Verified latest meeting conducted was on 15/02/2024 who attended by 16 staffs and workers. Among issues discussed during the meeting but not limited to:</p> <ul style="list-style-type: none">• Environment Compliance to Legal• Monitoring of smoke	Complied															

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Criterion / Indicator		Assessment Findings	Compliance																												
		<ul style="list-style-type: none">Scheduled waste managementDomestic waste managementLicense Condition and Requirement3rd party audit findings and action plan. <p>Interview with employee that attend above meeting indicates that, the environment meeting is a platform used for providing awareness training to staffs and workers as well.</p>																													
Criterion 4.5.2: Efficiency of energy use and use of renewable energy																															
4.5.2.1	<p>Consumption of non-renewable energy shall be optimized and closely monitored by establishing baseline values and trends shall be observed within appropriate timeframe. There should be a plan to assess the usage of non-renewable energy including fossil fuel, electricity in the operations over the base period</p> <p>- Major compliance -</p>	<p>Kerdau POM has implemented a monitoring system to track non-renewable energy usage, and these records are reported monthly to the head office using the SAP system. The usage recorded as table below:</p> <table><tr><th>Month</th><th>Diesel (L/Mt FFB Produced)</th></tr><tr><td>Jan '23</td><td>0.047</td></tr><tr><td>Feb '23</td><td>0.062</td></tr><tr><td>Mac '23</td><td>0.061</td></tr><tr><td>Apr '23</td><td>0.071</td></tr><tr><td>May '23</td><td>0.007</td></tr><tr><td>June '23</td><td>0.031</td></tr><tr><td>July '23</td><td>0.039</td></tr><tr><td>Aug '23</td><td>0.060</td></tr><tr><td>Sept '23</td><td>0.083</td></tr><tr><td>Oct '23</td><td>0.095</td></tr><tr><td>Nov '23</td><td>0.084</td></tr><tr><td>Dec '23</td><td>0.078</td></tr><tr><td>Jan '24</td><td>0.059</td></tr></table>	Month	Diesel (L/Mt FFB Produced)	Jan '23	0.047	Feb '23	0.062	Mac '23	0.061	Apr '23	0.071	May '23	0.007	June '23	0.031	July '23	0.039	Aug '23	0.060	Sept '23	0.083	Oct '23	0.095	Nov '23	0.084	Dec '23	0.078	Jan '24	0.059	Complied
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Criterion / Indicator		Assessment Findings		Compliance																														
		<table><tr><th>Month</th><th>Electricity (KWH/Mt FFB Produced)</th></tr><tr><td>Jan '23</td><td>7.60</td></tr><tr><td>Feb '23</td><td>3.23</td></tr><tr><td>Mac '23</td><td>3.64</td></tr><tr><td>Apr '23</td><td>5.04</td></tr><tr><td>May '23</td><td>5.67</td></tr><tr><td>June '23</td><td>4.31</td></tr><tr><td>July '23</td><td>2.93</td></tr><tr><td>Aug '23</td><td>3.28</td></tr><tr><td>Sept '23</td><td>4.25</td></tr><tr><td>Oct '23</td><td>4.38</td></tr><tr><td>Nov '23</td><td>10.05</td></tr><tr><td>Dec '23</td><td>9.13</td></tr><tr><td>Jan '24</td><td>5.013</td></tr><tr><td>Feb '24</td><td>0.084</td></tr></table>		Month	Electricity (KWH/Mt FFB Produced)	Jan '23	7.60	Feb '23	3.23	Mac '23	3.64	Apr '23	5.04	May '23	5.67	June '23	4.31	July '23	2.93	Aug '23	3.28	Sept '23	4.25	Oct '23	4.38	Nov '23	10.05	Dec '23	9.13	Jan '24	5.013	Feb '24	0.084	
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4.5.2.2	Palm oil millers shall estimate the direct usage of non-renewable energy for their operations, including fossil fuel, and electricity to determine energy efficiency of their operations. - Major compliance -	Kerdau POM has formulated energy management plan to enhance the efficiency of non-renewable energy usage and establish a baseline consumption level. Based on the plan, mill confirmed the estimation of direct non-renewable energy usage for operational activities, encompassing fossil fuels, electricity, transportation, and machinery. This estimation also covers the usage of fossil fuels and electricity by contractors.		Complied																														
4.5.2.3	The use of renewable energy should be applied where possible. - Minor compliance -	The fibre and shell are used in the boiler for fuel recycled in the process system. EFB is used in the estates for mulching.		Complied																														

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Criterion / Indicator		Assessment Findings	Compliance																				
Criterion 4.5.3: Waste management and disposal																							
4.5.3.1	<p>All waste products and sources of pollution shall be identified and documented.</p> <p>- Major compliance -</p>	<p>All waste and pollution are identified and documented in the Waste Management Plan, dated 02/01/2024. Inside the plan, the mill also maintained records of source identification and type of scheduled waste. The waste generated from the mill operations are as follows:</p> <table><tr><th>Waste</th><th>Item</th><th>Sources</th></tr><tr><td rowspan="3">Scheduled Waste</td><td>Spent lubricants / hydraulic oil</td><td>Workshop activities</td></tr><tr><td>Used batteries/ used rags/ empty containers</td><td>Workshop activities</td></tr><tr><td>Hexane/ spent chemicals</td><td>Laboratory and boiler station</td></tr><tr><td rowspan="2">Domestic Waste</td><td>Rubbish</td><td>Line site/ office & mill complex</td></tr><tr><td>Sewage</td><td>Line site/ office & mill complex</td></tr><tr><td rowspan="2">Industrial Waste</td><td>POME</td><td>Effluent Treatment Plant</td></tr><tr><td>EFB</td><td>EFB station.</td></tr></table> <p>Other sources of mill pollution generated from the mill is the smoke from the boiler. It is monitored from the stack emission during the entire operations. The reports are reviewed by the mill and submitted to DOE regularly. There was no major issue during the period of review.</p>	Waste	Item	Sources	Scheduled Waste	Spent lubricants / hydraulic oil	Workshop activities	Used batteries/ used rags/ empty containers	Workshop activities	Hexane/ spent chemicals	Laboratory and boiler station	Domestic Waste	Rubbish	Line site/ office & mill complex	Sewage	Line site/ office & mill complex	Industrial Waste	POME	Effluent Treatment Plant	EFB	EFB station.	Complied
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Criterion / Indicator		Assessment Findings	Compliance													
4.5.3.2	<p>A waste management plan shall be developed and implemented, to avoid or reduce pollution. The waste management plan should include measure for:</p> <p>a) Identifying and monitoring sources of waste and pollution.</p> <p>b) Improving the efficiency and recycling potential of mill by-products by converting them into value-added products.</p> <p>- Major compliance -</p>	<p>Mill management has established waste management plan to avoid or reduce pollution. This has been verified in documented Waste Management Plan, dated 02/01/2024. The documents have clearly identified all waste, sources of waste and action or program for handling waste generated by mill operations.</p> <p>The other waste generated are from laboratory, such as empty chemical bottles of polymer solutions and ash soda. The food waste from worker’s line-site and mill also included in the waste generation list. For mill by product such as EFB, the mill supplied EFB to estates for infield EFB application as to maintain moisture and nutrient to the palm.</p> <p>During site visit, the audit team found that waste management plan is effectively implemented. Furthermore, verified that all scheduled waste listed are stored in the SW store. Example of the plan are as follows:</p>	Complied													
		<table><tr><th>Waste</th><th>Item</th><th>Action/ Program</th></tr><tr><td rowspan="3">Scheduled waste</td><td>Spent lubricants / hydraulic oil</td><td rowspan="3">Establishment & notification of SW Labeling & Coding of SW SW Inventory Disposal < 180 days & approved quantity/volume.</td></tr><tr><td>Used batteries/ used rags/ empty containers</td></tr><tr><td>Hexane/ spent chemicals</td></tr><tr><td rowspan="2">Domestic Waste</td><td>Rubbish</td><td>Disposal by appointed contractor</td></tr><tr><td>Sewage</td><td>Disposal by local authority</td></tr></table>		Waste	Item	Action/ Program	Scheduled waste	Spent lubricants / hydraulic oil	Establishment & notification of SW Labeling & Coding of SW SW Inventory Disposal < 180 days & approved quantity/volume.	Used batteries/ used rags/ empty containers	Hexane/ spent chemicals	Domestic Waste	Rubbish	Disposal by appointed contractor	Sewage	Disposal by local authority
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Criterion / Indicator		Assessment Findings			Compliance
		Industrial Waste	POME EFB	Monitoring of application for river discharge Monitoring of application in fields.	
4.5.3.3	<p>The palm oil mill management shall establish Standard Operating Procedure for handling of used chemicals that are classified under Environmental Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 to ensure proper and safe handling, storage and disposal. Scheduled waste shall be disposed as per Environmental Quality Act 1974 (Scheduled Waste) Regulations, 2005</p> <p>- Major compliance -</p>	<p>Standard Operating Procedure (SOP) for Scheduled Waste disposal is established and implemented. Details as provided in Waste Management Procedures for Upstream Malaysia in dated May 2022; Doc.: SD/SDP/GSD/HSE/0522/01. The SOP established with objective to ensure proper and safe handling, storage, and disposal of scheduled waste.</p> <p>The mill management has taken actions such as training provided to workshop personnel on schedule waste awareness, all schedule waste generated in the workshop been collected and placed in SW store as verified during site visit and interview with the Storekeeper.</p> <p>Verification during site visit has confirmed that schedule waste is labelling according to 3rd Schedule of Environmental Quality (Scheduled Waste) Regulation 2005. This has been verified during site visit by the audit team. The labelling of schedule waste consists of the following information required in the 3rd Schedule of Environmental Quality (Scheduled Waste) Regulation 2005:</p> <ul style="list-style-type: none"> • Date of waste generate • Name of waste generator • Address of waste generator • Telephone number of waste generator • Schedule waste code and warning signage of the schedule waste <p>In addition, the audit team found that inventory of schedule waste from May 2023 to May 2024 is made available for verification during</p>			Complied

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Criterion / Indicator		Assessment Findings	Compliance														
		<p>the audit. Inventory of schedule waste was reported online in E-SWISS system which is developed by DOE and submitted by the mill on monthly basis. Schedule waste consists of SW102, SW305, SW306, SW322, SW 324, SW409, SW410 and SW 429 were disposed to the approved contractor by DOE, Kxxxxxx Axxx Sdn Bhd. Latest disposal was on 16/04/2024 as per reviewed consignment notes and details of scheduled waste disposed as table below:</p> <table><tr><th>Type of Scheduled Waste</th><th>Quantity (mt)</th></tr><tr><td>SW 306</td><td>0.0800</td></tr><tr><td>SW 324</td><td>0.0030</td></tr><tr><td>SW 409</td><td>0.2408</td></tr><tr><td>SW 305</td><td>0.0080</td></tr><tr><td>SW 102</td><td>0.0500</td></tr><tr><td>SW 410</td><td>0.2426</td></tr></table> <p>From the objectives evidence captured during the audit, it was found that the mill practices are according to the procedure established and in line with Environment Quality Regulations (Scheduled Waste) 2005.</p>	Type of Scheduled Waste	Quantity (mt)	SW 306	0.0800	SW 324	0.0030	SW 409	0.2408	SW 305	0.0080	SW 102	0.0500	SW 410	0.2426	
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4.5.3.4	<p>Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourse.</p> <p>- Minor compliance -</p>	<p>Domestic waste generated from workers quarters and mill complex were collected by appointed contractor, ShXXXXX TrXXXXX and disposed at Majlis Perbandaran Temerloh landfill. Frequency of collection domestic waste is 3 times per week. The disposal of domestic waste was guided by procedures entitled SDP - Waste Management Procedures for Upstream Malaysia ref SD/SDP/GSD/HSE/0522/01 dated May 2022. The risk of contamination has been minimized through this system.</p>	Complied														

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Criterion / Indicator		Assessment Findings	Compliance
Criterion 4.5.4: Reduction of pollution and emission including greenhouse gas			
4.5.4.1	<p>An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, particulate and soot emissions, scheduled wastes, solid wastes and effluent.</p> <p>- Major compliance -</p>	<p>An assessment of all polluting activities is recorded in Pollution Prevention Plan and Waste Management Plan, dated 02/01/2024. Assessment of identified polluting activities is being conducted and monitored, inclusive of gaseous emissions, particulate/ soot emissions and effluent. 'Pollution prevention plan and waste management action plan' is used to identify the waste products and sources of pollution is in place and is being reviewed and implemented accordingly. Among others action been taken by the mill are as follows:</p> <ul style="list-style-type: none"> • Scheduled wastes – disposed to Kxxxxxx Axxx Sdn Bhd within 180 days. • Domestic wastes are disposed to Majlis Perbandaran Kuala Temerloh landfill. • Full compliance to zero burning practice. <p>The mill also equipped with a Continuous Emission Monitoring System (CEMS). During the audit, it was verified that the condition of the CEMS was found to be in functional condition. Data from the stack is connected online to DOE's office. Boiler smoke emission data are within the DOE limit.</p>	Complied
4.5.4.2	<p>An action plan to reduce identified significant pollutants and emissions shall be established and implemented.</p> <p>- Major compliance -</p>	<p>An action plan to reduce identified significant pollutants and emission has been established and available during the audit for verification. This has been verified in the document entitled Pollution Prevention Plan and Waste Management Plan, dated 02/01/2024.</p> <p>Action plan for the identified pollution source is currently being</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance														
		<p>implemented as per in the above document.</p> <p>In addition, site inspection to the workers areas as well as production compound confirms that scheduled waste is managed according to the plan. Schedule waste consists of SW305, SW306, SW322, SW409 and SW410 were disposed to the approved contractor by DOE, Kxxxxxx Axxx Sdn Bhd. Latest disposal was on 16/04/2024 based on reviewed consignment note as evident of disposal schedule waste generated by the company.</p> <p>Kerdau POM is operating based on DOE Licence number 005105 (valid until 30/06/2024) and compliance to <i>Jadual Pematuhan</i> (License No.: 003180).</p> <p>Results of BOD from effluent treatment plant are submitted through Quarterly Return Form on a 3 monthly basis. Latest Quarterly Return Form were verified submitted on 15/01/2024.</p>															
4.5.4.3	<p>Palm oil mill effluent (POME) shall be treated to ensure compliance with standards as stipulated in the relevant Environmental Quality (Prescribed Premises) (Crude Palm Oil) Regulations 1977. POME discharge limits and method should be in accordance with the respective state and national policies and regulations.</p> <p>- Major compliance -</p>	<p>Site inspection confirms that the effluent treatment plant meets the requirements set by DOE (<i>Jadual Pematuhan</i>).</p> <p>Verification from the documents confirms that effluent discharges are sampled monthly and founds meeting requirements set by DOE. Example of Certificate Analysis from 3rd party lab dated 06/03/2024 is verified as below:</p> <table><tr><th>Parameter</th><th>Result</th></tr><tr><td>Ammoniacal Nitrogen</td><td>8.0 mg/L</td></tr><tr><td>BOD</td><td>6.0 mg/L</td></tr><tr><td>Oil & Grease</td><td>8.0 mg/L</td></tr><tr><td>Suspended Solids</td><td>240 mg/L</td></tr><tr><td>Total Nitrogen</td><td>33 mg/L</td></tr><tr><td>pH Value</td><td>8.92</td></tr></table>	Parameter	Result	Ammoniacal Nitrogen	8.0 mg/L	BOD	6.0 mg/L	Oil & Grease	8.0 mg/L	Suspended Solids	240 mg/L	Total Nitrogen	33 mg/L	pH Value	8.92	Complied
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Criterion / Indicator		Assessment Findings	Compliance																																																																				
Criterion 4.5.5: Natural water resources																																																																							
4.5.5.1	<p>The management shall establish water management plans to maintain the quality and availability of natural water resources (surface and ground water). The water management plan may include:</p> <ul style="list-style-type: none"> a) Assessment of water usage and sources. b) Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the mill's current activities. c) Ways to optimize water and nutrient usage and reduce wastage (e.g. having in place systems for re-use, night application, maintenance of equipment to reduce leakage, collection of rainwater, etc.). <p>- Major compliance -</p>	<p>Sighted and reviewed water management plan established and updated on 31/04/2024. It was found that Kerdau POM gets its water for processing from a nearby river called Sg Jenta. Monitoring record for water consumption per FFB processes as table below:</p> <p>a) The mill processing water are obtained from the water catchment adjacent to the mill complex. The water usage monitoring is made monthly with the recording detailed (water usage m³/per mt of fresh fruit bunches (FFB) 2023 & 2024 as below:</p> <table border="1"> <thead> <tr> <th>Month</th><th>FFB (mt)</th><th>Water</th><th>Ratio</th></tr> </thead> <tbody> <tr> <td colspan="4">2023</td></tr> <tr> <td>Jan</td><td>12,410.12</td><td>17,185.00</td><td>1.385</td></tr> <tr> <td>Feb</td><td>11,686.18</td><td>14,684.00</td><td>1.257</td></tr> <tr> <td>Mac</td><td>11,480.79</td><td>18,291.00</td><td>1.593</td></tr> <tr> <td>April</td><td>11,721.63</td><td>24,933.00</td><td>2.127</td></tr> <tr> <td>May</td><td>19,815.84</td><td>21,965.00</td><td>1.108</td></tr> <tr> <td>June</td><td>13,481.54</td><td>16,718.00</td><td>1.240</td></tr> <tr> <td>July</td><td>19,146.16</td><td>24,601.00</td><td>1.285</td></tr> <tr> <td>Aug</td><td>22,214.81</td><td>25,463.00</td><td>1.146</td></tr> <tr> <td>Sept</td><td>21,045.77</td><td>21,186.00</td><td>1.007</td></tr> <tr> <td>Oct</td><td>22,880.53</td><td>27,343.00</td><td>1.195</td></tr> <tr> <td>Nov</td><td>24,265.71</td><td>30,987.00</td><td>1.277</td></tr> <tr> <td>Dec</td><td>20,685.52</td><td>23,142.00</td><td>1.119</td></tr> <tr> <td colspan="4">2024</td></tr> <tr> <td>Jan</td><td>12,325.54</td><td>16,096.00</td><td>1.306</td></tr> <tr> <td>Feb</td><td>13,348.52</td><td>19,184.00</td><td>1.437</td></tr> </tbody> </table>	Month	FFB (mt)	Water	Ratio	2023				Jan	12,410.12	17,185.00	1.385	Feb	11,686.18	14,684.00	1.257	Mac	11,480.79	18,291.00	1.593	April	11,721.63	24,933.00	2.127	May	19,815.84	21,965.00	1.108	June	13,481.54	16,718.00	1.240	July	19,146.16	24,601.00	1.285	Aug	22,214.81	25,463.00	1.146	Sept	21,045.77	21,186.00	1.007	Oct	22,880.53	27,343.00	1.195	Nov	24,265.71	30,987.00	1.277	Dec	20,685.52	23,142.00	1.119	2024				Jan	12,325.54	16,096.00	1.306	Feb	13,348.52	19,184.00	1.437	Complied
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Feb	11,686.18	14,684.00	1.257																																																																				
Mac	11,480.79	18,291.00	1.593																																																																				
April	11,721.63	24,933.00	2.127																																																																				
May	19,815.84	21,965.00	1.108																																																																				
June	13,481.54	16,718.00	1.240																																																																				
July	19,146.16	24,601.00	1.285																																																																				
Aug	22,214.81	25,463.00	1.146																																																																				
Sept	21,045.77	21,186.00	1.007																																																																				
Oct	22,880.53	27,343.00	1.195																																																																				
Nov	24,265.71	30,987.00	1.277																																																																				
Dec	20,685.52	23,142.00	1.119																																																																				
2024																																																																							
Jan	12,325.54	16,096.00	1.306																																																																				
Feb	13,348.52	19,184.00	1.437																																																																				

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Criterion / Indicator		Assessment Findings				Compliance								
		<table><tr><td>Mar</td><td>16,821.43</td><td>21,749.00</td><td>1.293</td></tr><tr><td>Apr</td><td>19,201.12</td><td>12,750.00</td><td>0.664</td></tr></table>				Mar	16,821.43	21,749.00	1.293	Apr	19,201.12	12,750.00	0.664	
		Mar	16,821.43	21,749.00	1.293									
		Apr	19,201.12	12,750.00	0.664									
		b) The management monitors the water quality through water sampling at frequency once a month. The recent analysis being on 13/02/2024.												
		<table><tr><td>Sampling Pt</td><td>Description</td></tr><tr><td>1</td><td>Raw Water</td></tr><tr><td>2</td><td>After Treatment</td></tr><tr><td>3</td><td>Domestic Water</td></tr></table>				Sampling Pt	Description	1	Raw Water	2	After Treatment	3	Domestic Water	
		Sampling Pt	Description											
		1	Raw Water											
		2	After Treatment											
		3	Domestic Water											
		The type of analysis category and parameter request by the mill as shown below:												
<ul style="list-style-type: none">pHTurbidity (NTU)Total Dissolved SolidChlorideTotal Alkalinity														
It was found that the result is not exceed parameter as verified in the Water Analysis Test Report														
c) Ways to optimize water and nutrient usage and reduce wastage are described in the mill 'Water Management Plan', dated 02/01/2024. The POM will conduct monitor the usage of treated water and the implementation has been verified in the document 'Water Consumption FY2023'.														

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Criterion / Indicator		Assessment Findings	Compliance
4.5.5.2	Where open discharge of POME into water course is practiced, mills should undertake to gradually phase it out in accordance to the applicable state or national regulations. - Major compliance -	Effluent is discharge into water course which is Sg Jenta. Based on the effluent discharged record, observed that the discharge is in accordance as per ' <i>Jadual Kedua, Peraturan-Peraturan Kualiti Alam Sekililing (Premis Yang Ditetapkan)(Minyak Kelapa Sawit Mentah) 1977</i> '. Monitoring of effluent discharge was conducted monthly at 3 sampling points established by mill. The points are upstream point, final discharge point and downstream point. The results of the effluent discharged were sent to DOE for verification. Based on the document reviewed, latest effluent analysis conducted were on 18/02/2024 and all parameters passed the test.	Complied
4.6 Principle 6: Best Practices			
Criterion 4.6.1: Mill Management			
4.6.1.1	Standard operating procedures shall be appropriately documented and consistently implemented and monitored. - Major compliance -	Kerdau POM implemented Standard Operating Procedure (SOP) as per outlined in the Sustainable Plantation Management System (SPMS) ver. 1 dated 1/11/2008 and the Mill Quality Management System ver. 1 dated 1/11/2008. Both documents include the mill's Standard Operating Procedures (SOPs) and Mill Quality Management Manual v.1 2008/MQMS/QMM/08, providing guidelines and standards for mill operations. The SOPs cover all operation stations including reception, sterilization, threshing, pressing, clarification, nut polishing station, effluent management, laboratory procedures, workshop operations, and dispatch processes. Additionally, there are other documents referred for operation, maintenance and compliance purpose which are:	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> • RSPO Supply Chain Manual • ESH Management System Manual • Occupational Safety and Health Manual • Pictorial Safety Standards • Laboratory Process Control Manual • Security Guidelines. <p>The Mill Manuals and SOP are also kept in the administration office to facilitate reference by any interested parties. Site inspection and interview with workers confirmed that the SOP had been implemented and the employees understood the requirements of the SOP. In addition, there are also manuals available within the industry and MPOB that are used as guidelines.</p> <p>Monitoring of the SOP mainly conducted by management of Kerdau POM and executives. Additionally, there are also other representative from headquarter responsible for monitoring purpose such as:</p> <ul style="list-style-type: none"> • Visit and checking by Mill Advisor • Structured Oil Recovery Assessment by Headquarter Team • Monitoring of Oil and Kernel Losses on daily basis • Sustainability RSPO/MSPO Annual Internal Audit 	
4.6.1.2	All palm oil mills shall implement best practices. - Major compliance -	<p>The mill has a mechanism in place to conduct regular checks to ensure consistent implementation of procedures. The Daily Production Report, observed updated for April 2024, includes details such as:</p> <ul style="list-style-type: none"> • Quantity of FFB received, processed, and remaining • Breakdown of certified and non-certified FFB quantities 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> • Production output, dispatch details, and remaining stock • Status and capacity of storage facilities • Laboratory results <p>In addition, mill also maintained documented information which include:</p> <ul style="list-style-type: none"> • Monitoring of effluent and black smoke emissions • Parameters related to processing and production. • Dispatch records and tracking of scheduled waste disposal. • Monitoring of consistent procedure implementation through internal audits <p>All the monitoring of best management practices were conducted to ensure compliance with policies and procedures regarding mill operations, financial matters, occupational safety and health (OSH), welfare, and other relevant areas.</p>	
Criterion 4.6.2: Economic and financial viability plan			
4.6.2.1	<p>A documented business or management plan shall be established to demonstrate attention to economic and financial viability through long-term management planning.</p> <p>- Major compliance -</p>	<p>Kerdau POM continued its commitment to long term sustainability and improvements through a capital expenditure program. The management has forecasted 5 years business plan from FY 2024-2028. The projection for 5 years prepared as guidance for future planning. Sighted the annual budget FY 2024 and business plan FY 2025 - FY 2028. In the 5 years business plan include items as follows:</p> <p>a) Crop processed with anticipated extraction ratios including a 5-year forecast.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>b) Cost components include the following:</p> <ul style="list-style-type: none"> • General charges statement • General charges • Cost of supervision/ labour / overheads • Cost of RSPO/MSPO / Other Management system • Capital expenditure statement • Building, utilities, welfare • Plant & machinery / Electrical Installation • Office equipment / Furniture & fittings • Plant /Mill inclusive of processing /dispatch cost <p>The main key areas of the projections are as follows (figures were excluded for reason of confidentiality):</p> <ul style="list-style-type: none"> • Unit cost RM/CPO • Operating cost • FFB processed (Mt) • CPO production (Mt) • Kernal production (Mt) • OER% • KER% 	
Criterion 4.6.3: Transparent and fair price dealing			
4.6.3.1	<p>Pricing mechanisms for the products and other services shall be documented and effectively implemented.</p> <p>- Major compliance -</p>	<p>Kerdau POM has established a pricing mechanism and conducts transactions according to contract agreements with contractors. It was noted that mill received and processes FFB from both owned supplying estates and external FFB suppliers. The pricing terms</p>	Complied

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Criterion / Indicator		Assessment Findings			Compliance												
		outlined in the contract are mutually acknowledged by Kerdau POM and contractors. Reviewed contract agreements and Letters of Award for service providers and external FFB suppliers confirm this arrangement.															
		<table><tr><td>Contractor/Vendor</td><td>Work Description</td><td>Validity</td></tr><tr><td>SHXXXXXX TRXXXXX</td><td>Rubbish Collection</td><td>31/12/2024</td></tr><tr><td>KOXXXXXX SEXXXXXXX KEXXXXXXXXXX BEXXXX</td><td>Outside Crop Purchase</td><td>31/12/2024</td></tr><tr><td>AMXXXX HIXXXX SDX BHX</td><td>Outside Crop Purchase</td><td>31/12/2024</td></tr></table>			Contractor/Vendor	Work Description	Validity	SHXXXXXX TRXXXXX	Rubbish Collection	31/12/2024	KOXXXXXX SEXXXXXXX KEXXXXXXXXXX BEXXXX	Outside Crop Purchase	31/12/2024	AMXXXX HIXXXX SDX BHX	Outside Crop Purchase	31/12/2024	
Contractor/Vendor	Work Description	Validity															
SHXXXXXX TRXXXXX	Rubbish Collection	31/12/2024															
KOXXXXXX SEXXXXXXX KEXXXXXXXXXX BEXXXX	Outside Crop Purchase	31/12/2024															
AMXXXX HIXXXX SDX BHX	Outside Crop Purchase	31/12/2024															
4.6.3.2	All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner. - Major compliance -	The FFB suppliers/contractors were provided with contracts that are fair, legal, and transparent, including agreed-upon payment terms. These terms were specified in Clause 9.0 "Purchase Price of The FFB" and Clause 10.0 "Payment" within the contract agreement. There is substantial evidence to support that the mill consistently fulfilled their agreed payment obligations in a timely manner. All payment were made by Account Department at HQ. Verification on invoices, account statement and payment voucher for the samples contractor indicates that the payment to the contractor are made as per clause Payment Term in the contract agreement. Sample of documents of payment reviewed as table below:			Complied												
		<table><tr><td>Contractor/Vendor</td><td>Work Description</td><td>Validity</td></tr><tr><td>SHXXXXXX TRXXXXX</td><td>Rubbish Collection</td><td>31/12/2024</td></tr><tr><td>KOXXXXXX SEXXXXXXX KEXXXXXXXXXX BEXXXX</td><td>Outside Crop Purchase</td><td>31/12/2024</td></tr><tr><td>AMXXXX HIXXXX SDX BHX</td><td>Outside Crop Purchase</td><td>31/12/2024</td></tr></table>			Contractor/Vendor	Work Description	Validity	SHXXXXXX TRXXXXX	Rubbish Collection	31/12/2024	KOXXXXXX SEXXXXXXX KEXXXXXXXXXX BEXXXX	Outside Crop Purchase	31/12/2024	AMXXXX HIXXXX SDX BHX	Outside Crop Purchase	31/12/2024	
Contractor/Vendor	Work Description	Validity															
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KOXXXXXX SEXXXXXXX KEXXXXXXXXXX BEXXXX	Outside Crop Purchase	31/12/2024															
AMXXXX HIXXXX SDX BHX	Outside Crop Purchase	31/12/2024															

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Criterion / Indicator		Assessment Findings	Compliance
Criterion 4.6.4: Contractor			
4.6.4.1	In case of the engagement of contractors, they shall be made to understand the MSPO requirements and shall provide the required documentation and information. - Major compliance -	The mill management has conducted the briefing for the MSPO Requirement on the contractor during the stakeholder meeting which was conducted on 05/03/2024. In addition, the contractor has also provided with a contract and require to provided related documentation require by the mill such as valid permit and licenses, comply to legal requirement and other.	Complied
4.6.4.2	The management shall provide evidence of agreed contracts with the contractor. - Major compliance -	Sighted the contract agreement between Kerdu Oil Mill and Gxxxxxx Jxxxxxxx Jxxx Sdn Bhd which is referred collectively as Rental Excavator at Kerdu Mill is available as per audit. The contract was signed by both parties and commencing from 01/01/2024 until 31/12/2024.	Complied
4.6.4.3	The management shall accept MSPO approved auditors to verify the assessments through a physical inspection, if required. - Minor compliance -	This requirement has been specified and explained during the stakeholder meeting which includes the presence of Contractors and vendors. All Contractors/Vendors need to follow MSPO guideline in accordance with the Sime Darby Plantation Berhad. Sighted the letter from Regional CEO, Central East Region, Sime Darby Berhad to all suppliers and contractor dated 02/01/2022. Based on the letter clause (iv), the suppliers and contractors are requiring to "Provide access to the RSPO/ISCC/MSPO/SCCS auditors to contractors' operation site(s) and employees whenever deemed necessary". Sighted the letter was signed by both parties. The contractor has also signed the Vendor Integrity Pledge (VIP) which require contractor to comply with labour and human rights, environment, safety and health, ethic and management practice and regulation relating to anti-bribery, fraud and corruption. Based on the Vendor COBC document, it was sighted in the clause 4 "...We	Complied

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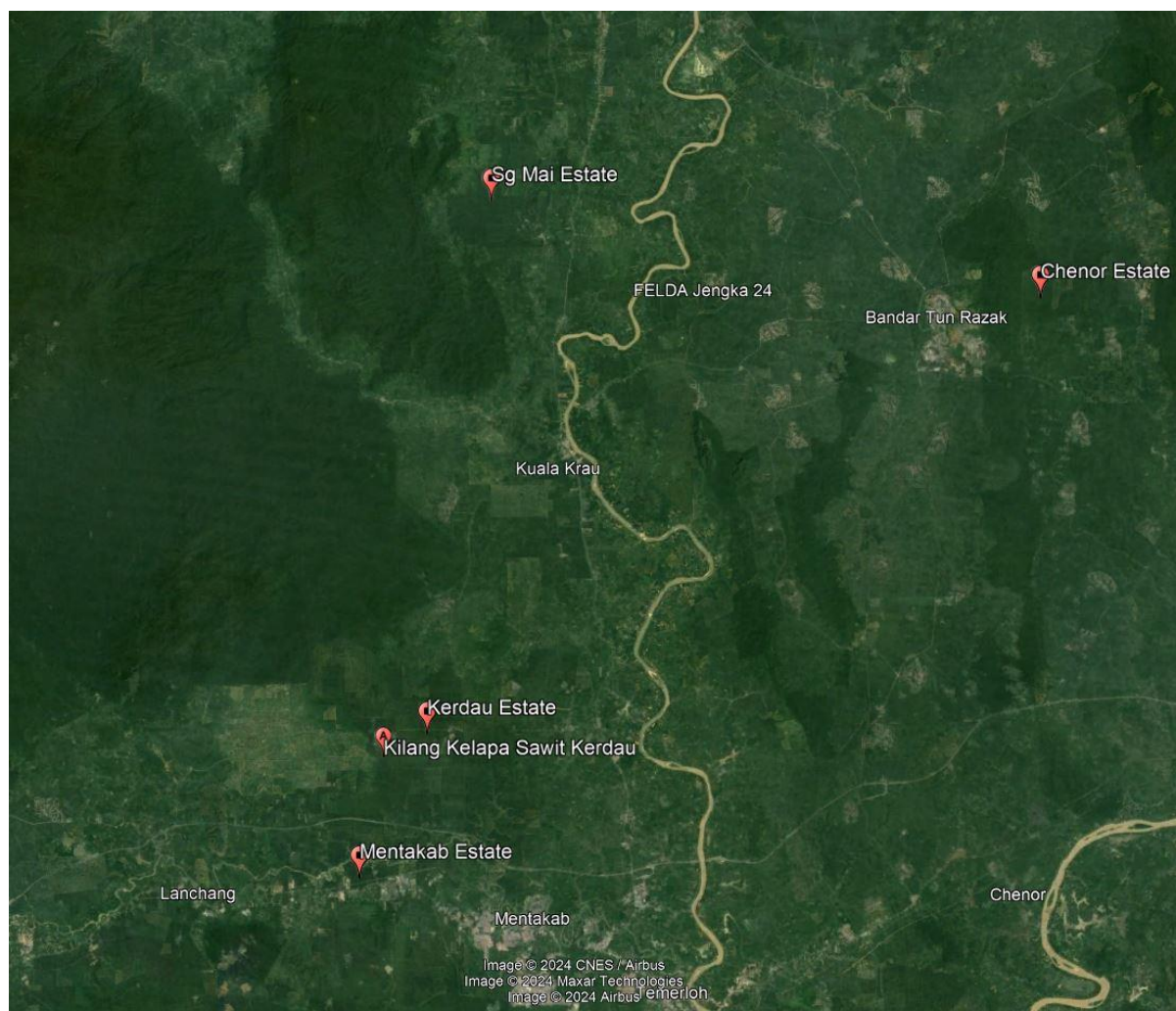
Criterion / Indicator		Assessment Findings	Compliance
		have the right to audit Vendors to verify compliance with this Vendor COBC and/or with the requirement set out in the third-party agreement to permit ongoing assessment risk..."	
4.6.4.4	The management shall be responsible for the observance of the control points applicable to the tasks performed by the contractor, by checking and signing the assessment of the contractor for each task and season contracted. - Major compliance -	All works performed at the mill are checked and verified by the mill personnel. Projects where tenders are issued by HQ are checked by representative from HQ. Sighted the sample of payment record for Gxxxxxx Jxxxxxxx Jxxx Sdn Bhd at Kerdau POM for the month of March 2024. Verification of control point of payment were conducted, which the payment record was prepared by Assistant Manager, approved by Mill Manager and payment activity is through HQ.	Complied

Appendix B: Smallholder Member Details

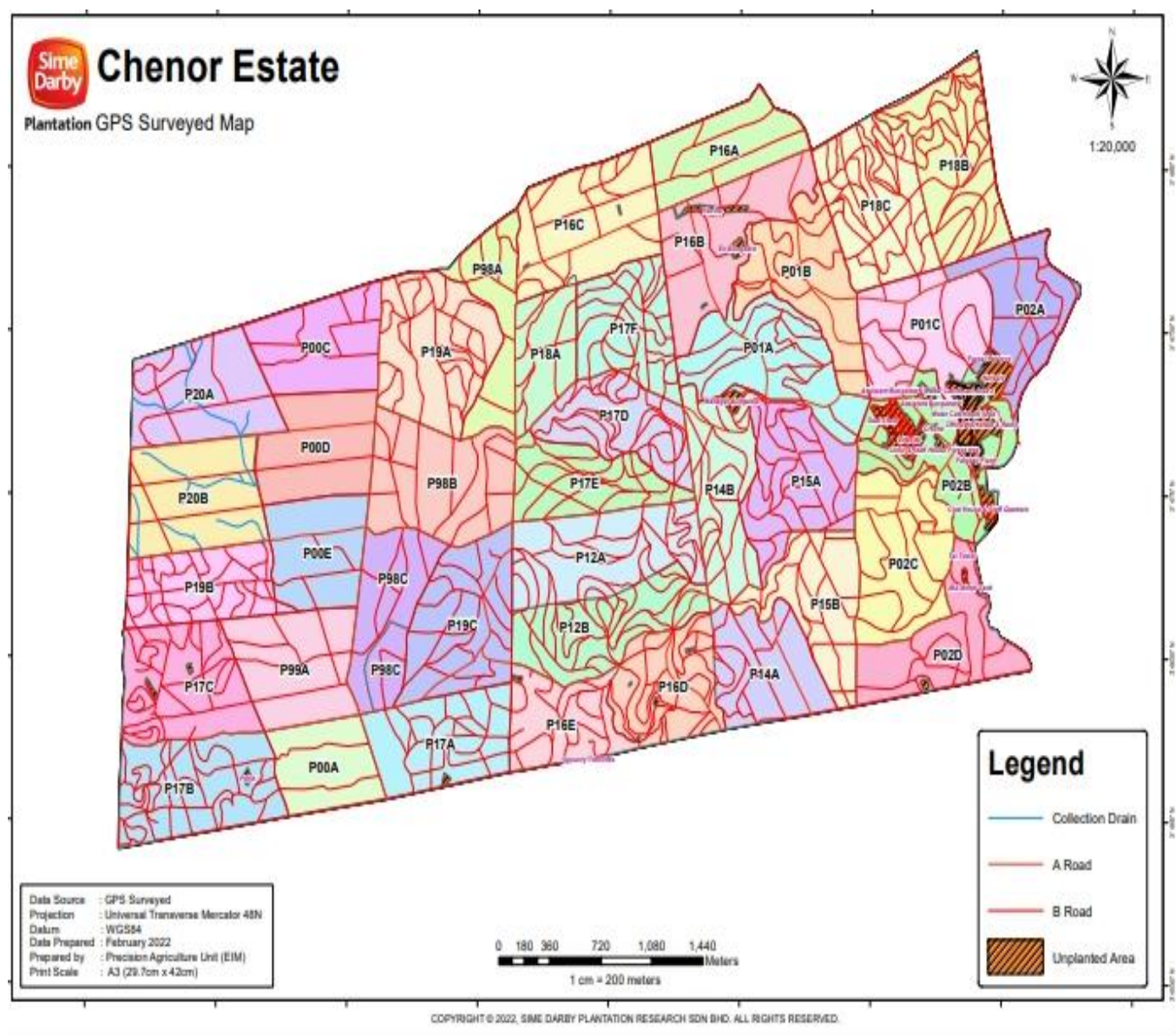
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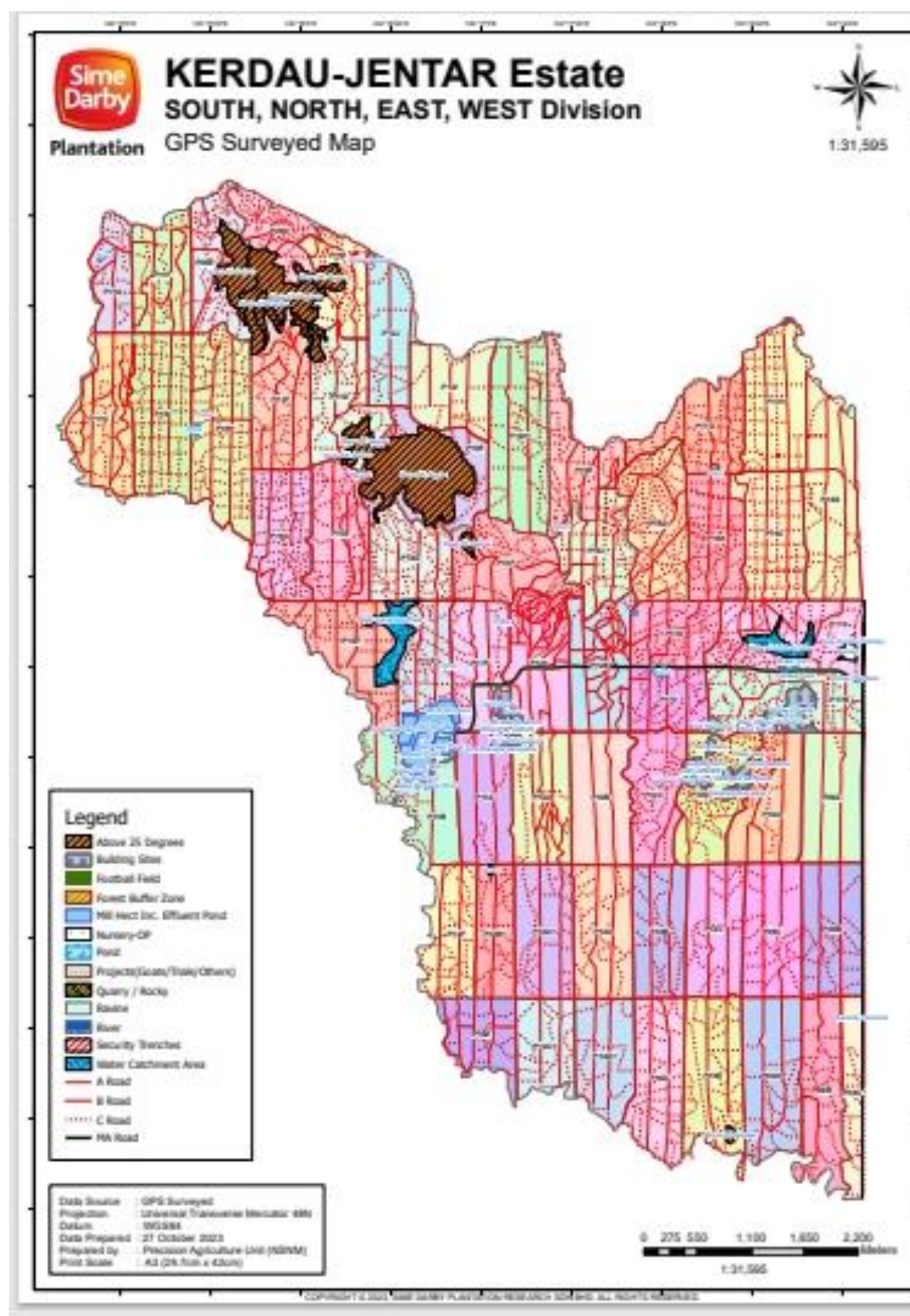
Appendix C: Location and Field Map



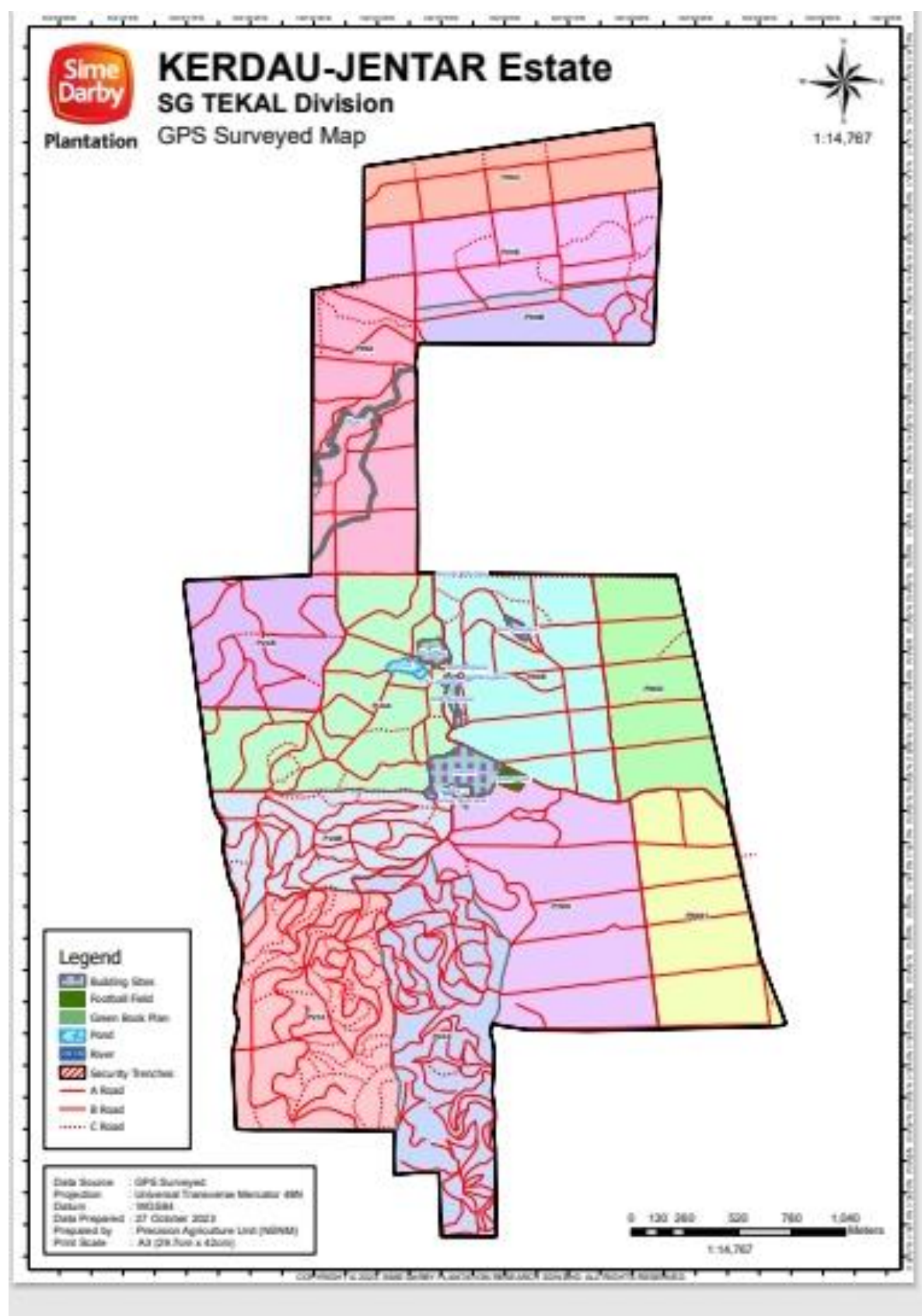
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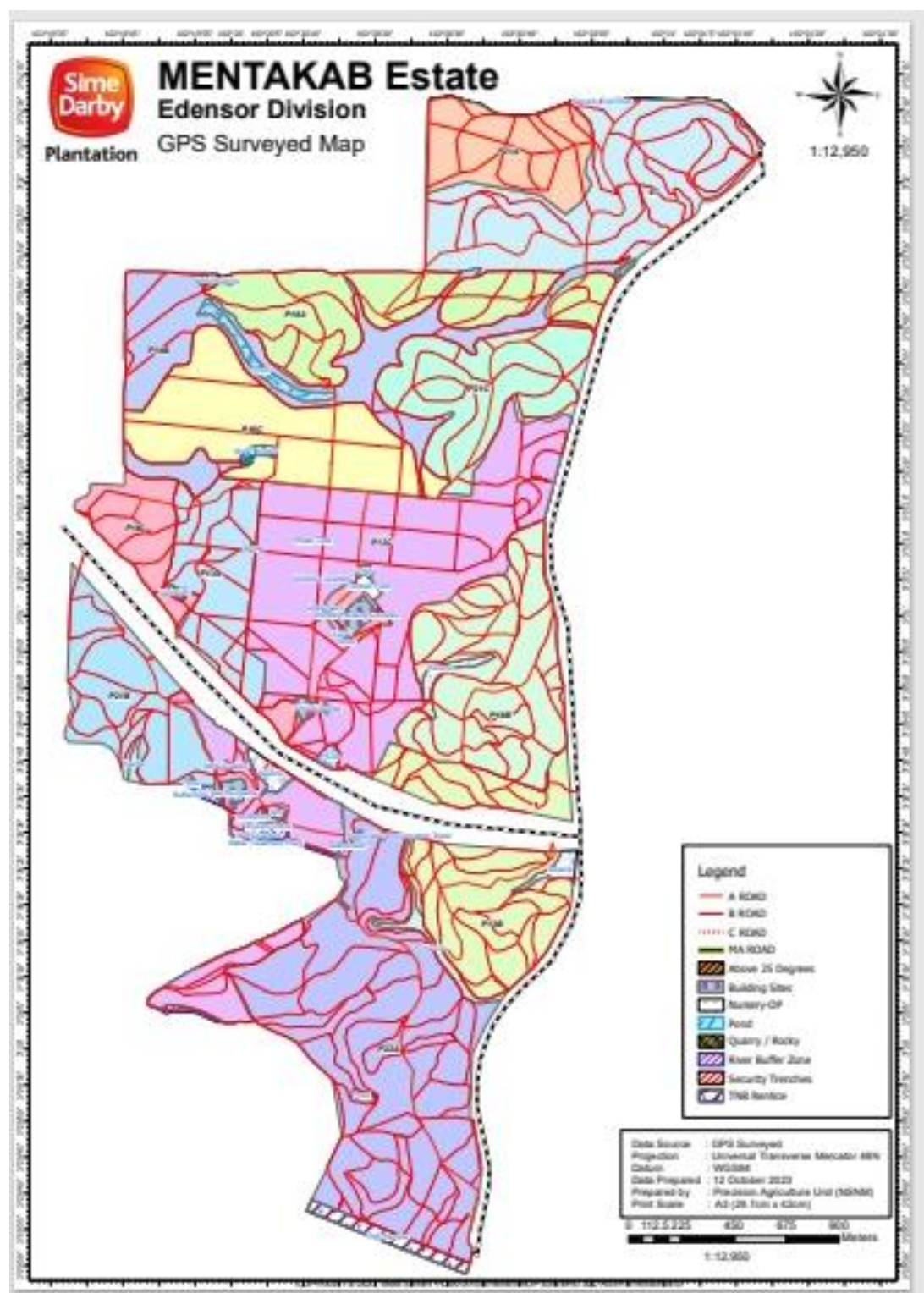
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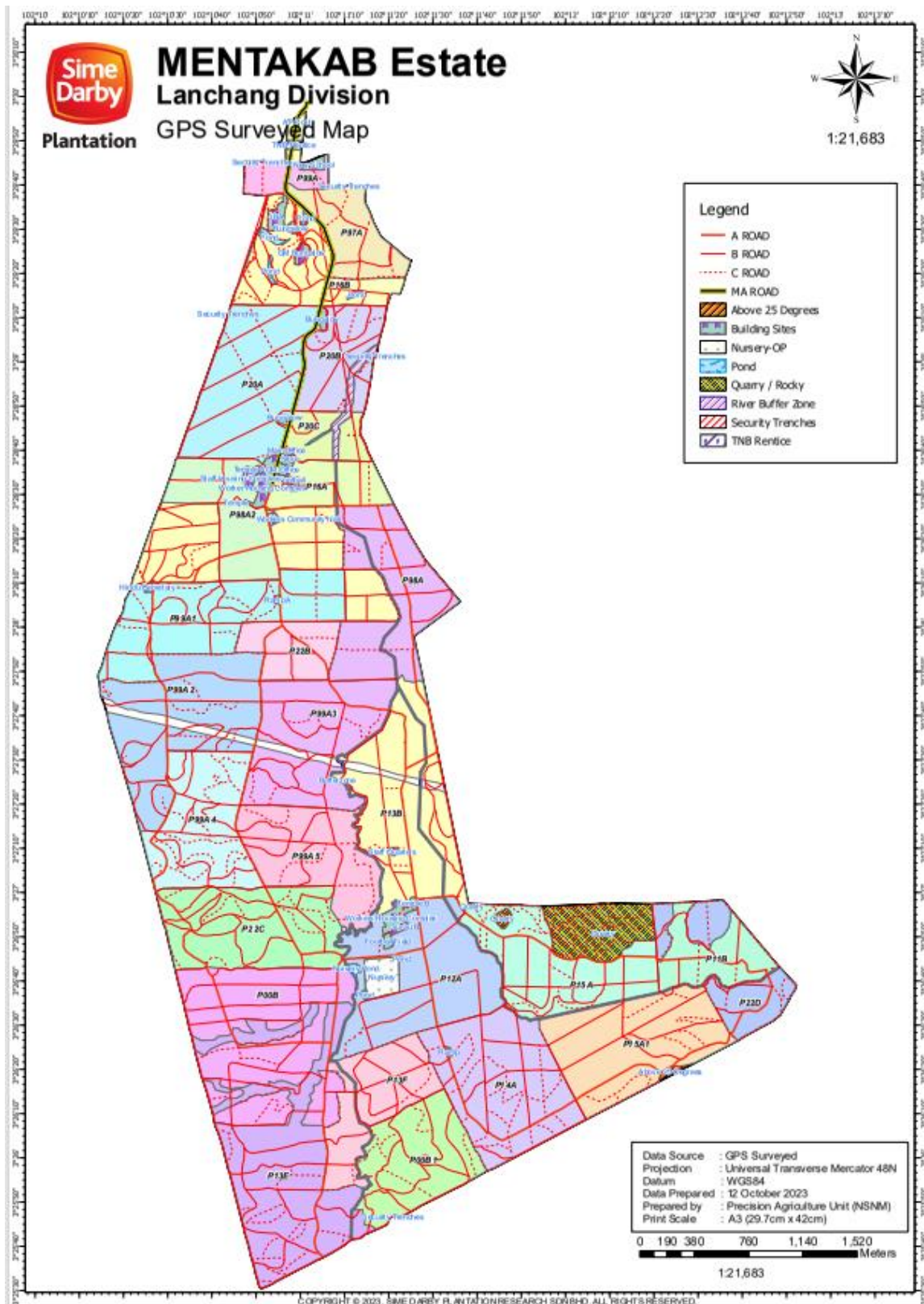
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Appendix D: List of Abbreviations

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