

MSPO Public Summary Report
Revision 2 (Nov 2021)**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 2) Chersonese Palm Oil Mill & Plantations: Chersonese Estate, Holyrood Estate, Tali Ayer Estate and Kalumpong Estate
Date of Final Report: 11/10/2024

Report prepared by:
Farrah Sahanim Binti Paduka (Lead Auditor)

Report Number: 3984752

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
	Chersonese POM	533667104000	31/10/2024
	Chersonese Estate	526593002000	31/01/2025
	Holyrood Estate	530733002000	30/06/2025
	Tali Ayer Estate	621037002000	31/05/2025
	Kalumpang Estate	524392002000	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, GSD)		
Website	www.sdguthrie.com	E-mail	shylaja.vasudevan@sdguthrie.com
Telephone	+(603) 78484000 (Head Office)	Facsimile	03-78484356 (HQ)

1.2 Certification Information			
Certificate Number	Mill: MSPO 682039 Estate: MSPO 688334	Certificate Start Date	10/01/2023
Date of First Certification	10/01/2018	Certificate Expiry Date	09/01/2028
Scope of Certification	<input checked="" type="checkbox"/> Mill: Production of Sustainable Palm Oil and Palm Oil Products <input checked="" type="checkbox"/> Estate: Production of Sustainable Oil Palm Fruits		
Visit Objectives	The objective of the assessment was to conduct Annual Surveillance Assessment (ASA1_2) and look for positive evidence to ensure that elements of the scope of certification and the requirements of the management standard are effectively addressed by the organization's management system and that the system is demonstrating the ability to support the achievement of statutory, regulatory and contractual requirements and the organization's specified objectives, as applicable with regard to the scope of the management standard, and to confirm the on-going achievement and applicability of the forward strategic plan and where applicable to identify potential areas for improvement of the management system.		
Standard	<input type="checkbox"/> MSPO MS 2530-2:2013 – General Principles for Independent Smallholders <input checked="" type="checkbox"/> MSPO MS 2530-3:2013 – General Principles for Oil Palm Plantations and Organized Smallholders <input checked="" type="checkbox"/> MSPO MS 2530-4:2013 – General Principles for Palm Oil Mills		
Recertification Assessment Visit Date (RAV)	25 - 28/07/2022		
Continuous Assessment Visit Date (CAV) 1_1	24 - 27/07/2023		

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Continuous Assessment Visit Date (CAV) 1_2	05 – 08/08/2024
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 590800	RSPO Principle & Criteria for Production of Palm Oil 2018 – Malaysian National Interpretation: 2019	BSI Services Malaysia Sdn Bhd	04/01/2026
MSPO 714137	MSPO Supply Chain Certification Standard (MSPO SCCS) 1 October 2018	BSI Services Malaysia Sdn Bhd	20/11/2029

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
Chersonese POM	Lot 4647, Jalan Gula, Kuala Gula 34350 Kuala Kurau, Perak, Malaysia	4°58' 39.30" N	100°27' 41.00" E
Chersonese Estate	Chersonese Estate, 34350 Kuala Kurau, Perak, Malaysia	4°59' 24.06" N	100° 27' 13.00" E
Holyrood Estate	Holyrood Estate, 34100 Selama, Perak, Malaysia	5°07' 27.00" N	100° 42' 36.03" E
Tali Ayer Estate	Tali Ayer Estate, 34300 Bagan Serai, Perak, Malaysia	5°03' 30.02" N	100° 31' 20.09" E
Kalumpong Estate	Kalumpong Estate, 34300 Bagan Serai, Perak, Malaysia	4° 58' 11.09" N	100° 36' 05.09" E

1.5 Certified Area

Estate	Total Planted (Mature + Immature) (ha)	HCV (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
Chersonese Estate	2,844.19	25.87	423.66	3,293.72	86.35
Holyrood Estate	1,219.16	12.19	101.39	1,332.74	91.48
Tali Ayer Estate	3,122.80	24.24	607.14	3,729.94	84.00
Kalumpong Estate	2,529.28	21.09	166.43	2,716.80	93.10
Total (ha)	9,715.43	83.39	1,298.62	11,073.20	

Note:

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Holyrood Estate: Reduction of 3.12ha from total planted and add 3.12ha in infrastructure & others (ha) due to opening of laterite quarry at Bukit Rhona Division.

Tali Ayer Estate: Reduction of 40.60 ha from Infrastructure & others and add 38.98 ha in total planted due to new planting. Reduction on 1.62 for total area(ha) due to the land was taken by government for their project.

1.6 Plantings & Cycle

Estate	Age (Years)					Mature	Immature
	0 - 3	4 - 10	11 - 20	21 - 25	26 - 30		
Chersonese Estate	324.56	1,428.60	1,049.31	41.72	0.00	2,519.63	324.56
Holyrood	-	437.26	764.11	17.79	-	1,219.16	-
Tali Ayer Estate	515.38	823.66	1,050.81	732.95	0.00	2,607.42	515.38
Kalumpong	439.79	786.38	775.27	505.05	22.79	2,089.49	439.79
Total (ha)	1,279.73	3,475.90	3,639.50	1,297.51	22.79	8,435.70	1,279.73

1.7 Certified Tonnage of FFB

Estate	Tonnage / year		
	Estimated (Jan 2024 - Dec 2024)	Actual (Jul 2023 - Jun 2024)	Forecast (Jan 2025 - Dec 2025)
Chersonese Estate	58,247.73	45,339.86	58,767.41
Holyrood Estate	27,083.99	20,748.470	28,199.29
Tali Ayer Estate	52,433.00	53,813.37	53,822.59
Kalumpong Estate	40,756.47	41,523.33	45,062.84
Bukit Hijau	-	306.40	-
Somme	-	342.92	-
Jentayu	-	264.53	-
Kamuning	-	548.30	-
Padang Buloh	-	858.27	-
Sg Dingin	-	474.93	-
Bkt Selarong	-	587.89	-
Elphil	-	684.44	-
KKS Sg Dingin	-	8,523.99	-
Total (mt)	178,521.19	167,892.06	185,852.13

1.8 Uncertified Tonnage of FFB

Estate	Tonnage / year		
	Estimated (Jan 2024 - Dec 2024)	Actual (Jul 2023 - Jun 2024)	Forecast (Jan 2025 - Dec 2025)

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Cxx Sxxxx	8,112.92	7,375.38	8,518.56
Sx Fxxxxxx	806.04	732.76	846.34
Exx Hxxx Lxxxx Cxxxxxxxxxx Sxx Bxx	41.48	37.71	43.55
Total (mt)	8,960.43	8,145.85	9,408.45

1.9 Certified Tonnage

Mill Capacity: 45 MT/hr SCC Model: MB	Estimated (Jan 2024 - Dec 2024)	Actual (Jul 2023 - Jun 2024)	Forecast (Jan 2025 - Dec 2025)
	FFB	FFB	FFB
	178,521.19	167,892.06	185,852.13
	CPO (OER: 20.28%)	CPO (OER: 19.77%)	CPO (OER: 21.31%)
	36,204.09	33,192.19	39,605.08
	PK (KER: 5.35%)	PK (KER: 5.08%)	PK (KER: 5.50%)
	9,550.88	8,531.48	10,227.00

1.10 Actual Sold Volume (CPO)

CPO (mt)	MSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	RSPO		
33,192.19	-	-	1,856.59	31,931.36	32,931.36

1.11 Actual Sold Volume (PK)

PK (mt)	MSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	RSPO		
8,531.48	-	-	3,003.96	5,261.2	8,265.16

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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 05-08/08/2024. The audit programme is included as Section 2.4. The approach to the audit was to treat the SD Guthrie Berhad SOU 2 Chersonese Palm Oil Mill and Supply Base (Chersonese Estate, Holyrood Estate, Tali Ayer Estate & Kalumpong Estate) as a MSPO Certification Unit. A range of environmental and social factors were covered. This includes consideration of topography, palm age, proximity to areas with HBVs, declared conservation areas and local communities.

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

The Certification Unit 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 (4). 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 is detailed in Section 4.2.

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

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

Assessment Program					
Name (Mill / Plantation / Group smallholders)	Year 1 (Recertification)	Year 2 (ASA 1_1)	Year 3 (ASA 1_2)	Year 4 (ASA 1_3)	Year 5 (ASA 1_4)
Chersonese Palm Oil Mill	✓	✓	✓	✓	✓
Chersonese Estate	-	✓	-	✓	-
Holyrood Estate	✓	-	✓	-	✓
Kalumpong Estate	✓	-	✓	-	✓
Tali Ayer Estate	-	✓	-	✓	-

Tentative Date of Next Visit: August 4, 2025 - August 7, 2025

Total No. of Mandays: 11

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"/> Health and Safety <input type="checkbox"/> Supply chain requirements <input type="checkbox"/> Social <input checked="" 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>

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		<p>Work Experience: He started his career as Assistant Mill Manager, managing the day-to-day mill operations. In his five years' experience, he has experience handling the certification of ISO 9001, OHSAS 18001, ISO 14001 as well as Malaysia Sustainable Palm Oil (MSPO). Currently working as auditor for palm oil sustainability certifications.</p> <p>Training attended: He has completed CQI – IRCA approved ISO 9001, ISO 14001 and ISO 45001 Lead Auditor Course, MSPO 2530:2013 Lead Auditor Course, Endorsed RSPO Lead Auditor and RSPO SCC Auditor course.</p> <p>Aspect covered in this audit: <input type="checkbox"/> Health and Safety <input type="checkbox"/> Supply chain requirements <input checked="" type="checkbox"/> Social <input type="checkbox"/> Environmental</p> <p>Language proficiency: Able to speak and understand Bahasa Malaysia and English.</p>
Zulkifli Kamarol Zaman (ZKZ)	Team Member	<p>Education: He graduated in Bachelor of Science (Agribusiness) from University Putra Malaysia (UPM) in 2008.</p> <p>Work Experience: He has 10 years' experience in oil palm industry whereas he has been working at plantation company as Estate Assistant Manager prior to joining Certification Body as an Auditor. He is familiar with the estate's daily operation as well as the Best Management Practices for oil palm cultivation. Prior to joining BSI, he was the auditor for several certification bodies. He is involved in auditing MSPO OPMC, MSPO SCCS, RSPO P&C, RSPO SCCS and PEFC CoC standard.</p> <p>Training attended: He has completed ISO IMS 9001, 14001, 45001 Lead Auditor Course in April 2018, Endorsed MSPO OPMC Lead Auditor Course in April 2019, Endorsed MSPO SCCS Auditor Course in September 2019, Endorsed RSPO P&C Lead Auditor Course in March 2020, Endorsed RSPO SCCS Lead Auditor Course in March 2020, PEFC Chain of Custody Training in December 2020, ISO 9001:2015 Lead Auditor Course in October 2023, ISO 45001:2018 Lead Auditor Course in November 2023 and SA8000 Introduction & Basic Auditor Training Course in November 2023.</p> <p>Aspect covered in this audit: <input type="checkbox"/> Health and Safety <input checked="" type="checkbox"/> Supply chain requirements <input type="checkbox"/> Social <input checked="" type="checkbox"/> Environmental</p> <p>Language proficiency: Able to speak and understand Bahasa Malaysia and English.</p>

2.2 Impartiality and conflict of interest

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

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2.3 Accompanying Persons

No.	Name	Role
	N/A	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	ARA	ZKZ
Sunday, 4/08/2024	-	Audit team travelling to hotel	✓	✓	✓
Monday, 5/08/2024 Chersonese Mill (POM) MSPO Part 4	07:30	Audit team travel for opening meeting	✓	✓	✓
	08:30 - 09:00	Opening meeting combine with RSPO audit team: <ul style="list-style-type: none"> • Presentation by BSI Lead Auditor - introduction of team member and assessment agenda • Confirmation of assessment scope and finalizing audit plan • Verification on previous audit finding 	✓	✓	✓
	09:00 - 13:00	POM Mill Visit Processing area (reception station – dispatch station), workshop, schedule waste store, chemical store, lubricant store, water treatment plant, laboratory, effluent treatment plant, diesel skid tank, mill housing and landfill area. Personal Interview: Operation workers, and staffs Scope Assessment: Social, safety and environment issues Stakeholder Consultations Consultation with relevant stakeholders which consists of various categories such as government agencies/enforcers, NGO, contractors, suppliers, surrounding communities, neighbouring estates, smallholders, villages, workers representative, etc.	✓	✓	✓
	13:00 - 14:00	Lunch break	✓	✓	✓

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Date	Time	Subjects	FSP	ARA	ZKZ
	14:00 - 16:30	Document Review (MSPO Part 4) P1: Management Commitment & Responsibilities P2: Transparency P3: Compliance to Legal Requirements P4: Social Responsibility, Health, Safety and Employment Condition P5: Environment, Natural Resources, Biodiversity and Ecosystem Services P6: Best Practices	√	√	√
	16:30 - 17:00	Interim closing meeting	√	√	√
Tuesday, 6/08/2024 Holyrood Estate MSPO Part 3	08:30 - 13:00	Estate Visit Field operation such as harvesting, manuring, spraying, boundary inspection, buffer zone area, HCV area, workshop, chemical store, fertilizer store, schedule waste store, chemical mixing area, clinic, workers housing area and landfill area. Personal Interview: Operation workers, and staffs Scope Assessment: Social, safety and environment issues Stakeholder Consultations Consultation with relevant stakeholders which consists of various categories such as government agencies/enforcers, NGO, contractors, suppliers, surrounding communities, neighbouring estates, smallholders, villages, workers representative, etc.	√	√	√
	13:00 - 14:00	Lunch break	√	√	√
	14:00 - 16:30	Document Review (MSPO Part 3) P1: Management commitment and responsibility P2: Transparency P3: Compliance to legal requirement P4: Social, health, safety and employment condition P5: Environment, natural resources and biodiversity P6: Best practices P7: Development of New Planting (if any)	√	√	√
	16:30 - 17:00	Interim closing meeting	√	√	√

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Date	Time	Subjects	FSP	ARA	ZKZ
Wednesday, 7/08/2024 Holyrood Estate (FSP) Kalumpang Estate (ARA, ZKZ) MSPO Part 3	08:30 - 13:00	Estate Visit Field operation such as harvesting, manuring, spraying, boundary inspection, buffer zone area, HCV area, workshop, chemical store, fertilizer store, schedule waste store, chemical mixing area, clinic, workers housing area and landfill area. Personal Interview: Operation workers, and staffs Scope Assessment: Social, safety and environment issues Stakeholder Consultations Consultation with relevant stakeholders which consists of various categories such as government agencies/enforcers, NGO, contractors, suppliers, surrounding communities, neighbouring estates, smallholders, villages, workers representative, etc.	√	√	√
	13:00 - 14:00	Lunch break	√	√	√
	14:30 - 16:30	Document Review (MSPO Part 3) P1: Management commitment and responsibility P2: Transparency P3: Compliance to legal requirement P4: Social, health, safety and employment condition P5: Environment, natural resources and biodiversity P6: Best practices P7: Development of New Planting (if any)	√	√	√
	16:30 - 17:00	Interim closing meeting	√	√	√
Thursday, 8/08/2024 Kalumpang Estate (FSP, ARA)	08:30 - 13:00	Estate Visit Field operation such as harvesting, manuring, spraying, boundary inspection, buffer zone area, HCV area, workshop, chemical store, fertilizer store, schedule waste store, chemical mixing area, clinic, workers housing area and landfill area. Personal Interview: Operation workers, and staffs Scope Assessment: Social, safety and environment issues	√	√	-
	13:00 - 14:00	Lunch break	√	√	-

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Date	Time	Subjects	FSP	ARA	ZKZ
	14:00 - 16:00	Document Review (MSPO Part 3) P1: Management commitment and responsibility P2: Transparency P3: Compliance to legal requirement P4: Social, health, safety and employment condition P5: Environment, natural resources and biodiversity P6: Best practices P7: Development of New Planting (if any)	√	√	-
	16:00 - 16:30	Assessment team discussion and preparation for closing meeting	√	√	-
	16:30 - 17:00	Closing meeting	√	√	-

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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 Zero (0) Major & One (1) Minor nonconformities and Zero (0) OFI raised. The SD Guthrie Berhad (Formerly known as Sime Darby Plantation Berhad) SOU 2 Chersonese Palm Oil Mill and Supply Base 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 below is the summary of the non-conformity raised during this assessment.

Non-Conformity Report					
NCR Ref #:	2532077-202408-N1	Issue Date:	08/08/2024		
Due Date:	Next assessment	Date of Closure:	Open		
Area/Process:	Chersonese POM	Clause & Category: (Major / Minor)	MSPO 2530 Part 4: 4.4.1.1 Minor		
Requirements:	Social impacts should be identified, and plans should be implemented to mitigate the negative impacts and promote the positive ones.				
Statement of Nonconformity:	Inadequate follow-up on the issue during stakeholder meeting.				
Objective Evidence:	Sighted the Management & Action Plan on Social Impact Assessment, updated 01/08/2024 is available as per audit. Verify from the SIA Management & Action Plan, sighted there is one area of concern from stakeholder that still in KIV status as per audit. The plan is such as follow:				
	Area of concern	Action Plan	Status	PIC	Completion Date
	Ketua kampung (Encik Jaixxxx) mencadangkan peruntukan "tanah lot" untuk pekerja kilang oleh SDP	Pihak pengurusan akan berbincang dengan pihak atasan SDP	KIV	Axxxx Sxxxxx	KIV

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	Verify the in the minute meeting shows that the concern was raised during the stakeholder meeting dated 20/06/2022. Interview with the related stakeholder also confirmed that there is no action was taken from the mill management within the period of two years. Verify with the mill management stated that the concern was raised during the previous mill management and there is no action was taken during that time. However, as at now, there is no evidence of the follow up has been made to ensure the concern is resolved, and the result will be communicated to the related stakeholder.
Corrections:	<ol style="list-style-type: none"> 1. OU management has followed up with En. Jaixxxx immediately on this matter and letter of agreement has been issued by OU management to close this issue. 2. Include the issue in the Management & Action Plan on Social Impact Assessment, along with the updated status.
Root cause analysis:	No proper handing over of this issue from previous management to the new person in-charge (Social Exec In charge). The previous EIC has already left the company.
Corrective Actions:	<ol style="list-style-type: none"> 1. Moving forward, the OU management (person in charge) should include social matters, in addition to operational duties in the handover notes. 2. To further strengthen the stakeholder meeting, to discuss the social action plan as well as unresolve issues with stakeholders. 3. Continuous monitoring on the SIA Management & Action Plan by the current management. Mill will designate the SIA Executive-in-Charge (EIC) to closely monitor and address any issues related to social matters. All raised issues must be validated by Manager.
Assessment Conclusion:	CAP has been accepted. Evidence of CAP implementation effectiveness to be verified during next assessment

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

Noteworthy Positive Comments	
1.	Good commitment from the management team on the preparation of the audit.
2.	Document readiness is at satisfactory level during reviewing.

3.3 Status of Nonconformities Previously Identified and OFI

Non-Conformity Report			
NCR Ref #:	2373830-202307-M1	Issue Date:	27/07/2023
Due Date:	26/10/2023	Date of Closure:	26/10/2023
Area/Process:	Tali Ayer Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.4.4.1 Major
Requirements:	An occupational safety and health policy and plan shall be documented, effectively communicated and implemented.		

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Statement of Nonconformity:	Implementation of OSH plan related to the monitoring to ensure medical surveillance are conducted for all chemical handlers were insufficient and not fully effective.
Objective Evidence:	Tali Ayer Estate: The established CHRA has recommended that only workers exposed to organophosphate to undergo annual medical surveillance. Nevertheless, an OSH Plan has been established stating the plan to conduct Annual Medical Surveillance for all chemical handlers in the estate. During the site visit to the Spraying Operation at Field P16A, 3 sprayers were interviewed. The 3 workers were sampled on the Medical Surveillance. Only 2 of workers were among the 29 workers that have undergone Medical Surveillance in December 2022. The other worker (Worker's ID: 91646) has last undergone medical surveillance in December 2020, 31 Months ago. PF824 MSPO Public Summary Report Revision 2 (Nov 2021) Page 14 of 146 Therefore, the monitoring to ensure medical surveillance are conducted for all chemical handlers were inadequate.
Corrections:	Estate management has immediately sent workers (Worker's ID: 91646) to Klinik Vijay for medical surveillance assessment.
Root cause analysis:	Worker's ID: 91646 is on 3-month home leave (India) during medical surveillance conducted on 23/12/2022 for sprayer at Klinik Vijay and the management did not notice the workers had missed annual surveillance assessment. No monitoring by estate management of the key function including Annual Medical Surveillance during absent of the Medical Assistant.
Corrective Actions:	To monitor list of employees due for medical surveillance through HSE meeting platform as an agenda
Assessment Conclusion:	CAP has been accepted. Evidence of CAP implementation were submitted for offsite verification found the following: - Medical surveillance report dated on 04/08/2023 of affected worker ID # 91646 by Dr. Vxxx of Kxxx Vxxx with normal results of worker - Minutes of meeting for OSH Committee dated on 22/09/2023 with discussion of Annual Medical Surveillance status and results included in the meeting agenda - Letter of Appointment dated on 17/10/2023 of Kxxx Vxxx to conduct next coming Annual Medical Surveillance for the year 2024 Evidence of CAP implementation has been verified effective to address the issue. Hence, Major NC was closed on 26/10/2023
Verification Statement:	<p>The management of each estate visited have conducted the medical surveillance for all their sprayer. Records of medical surveillance verified found that all workers that recommended by CHRA to conduct the medical surveillance have undergone the assessment as per the details below.</p> <ol style="list-style-type: none"> <u>Holyrood Estate</u> Medical Surveillance was conducted on 4 workers on 24/05/2024 found that all are fit to work. <u>Kalumpang Estate</u> Medical Surveillance was conducted for 52 workers in February and May 2024 found that all are fit to work. <u>Tali Ayer Estate</u> Medical Surveillance was conducted for 33 workers conducted on 17/10/2023 found that all are fit to work. <p>The records of employee undergone the medical surveillance was counter check with the list of sprayers and manurer and found that each of them has been</p>

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	assessed. Interview with the sample workers confirm that they have been sent for the assessment as per the details above, and all are fit to work. Thus, the Major Non-Conformance remained close.
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Non-Conformity Report			
NCR Ref #:	2373830-202307-N1	Issue Date:	27/07/2023
Due Date:	27/07/2024	Date of Closure:	Closed on 08/08/2024
Area/Process:	Tali Ayer Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.6.1.3 Minor
Requirements:	A visual identification or reference system shall be established for each field.		
Statement of Nonconformity:	The requirement was not fully complied with.		
Objective Evidence:	Tali Ayer Estate: Insufficient no of markers being displayed on the fields for field identification as observed during the field visits. Field identifications were mainly shown using estate map. Fields visited P04A / P02 / P16A / P06 / P07/ P04A / P13B / P12E.		
Corrections:	Estate management to immediately assessing all the marker and to identify and list the markers that require fixing/ replacement and maintain the inventory. Immediately fixed the marker that require replacement based on the condition.		
Root cause analysis:	No assignee PIC to check and report to check visual marker at site.		
Corrective Actions:	Management to conduct yearly assessment to assess the markers require replacement.		
Assessment Conclusion:	CAP has been accepted. Evidence of CAP implementation effectiveness to be verified during next assessment.		
Verification Statement:	Site visit at both Holyrood Estate and Kalumpang Estate found that the estate field was properly marked with signages detailing the field number, and hectareage. Photo evidence of the field marker was established at Tali Ayer Estate. The management has managed to identify and list the markers damage and has took proper action in establishing the marking of each field in the estate. Thus, the Minor Non-Conformance is effectively closed.		

Opportunity For Improvement			
Ref:	2373830-202307-I1	Clause:	MSPO 2530 Part 3 & Part 4: 4.4.2.5
Area/Process:	Sime Darby Plantation SOU 2 Chersonese Palm Oil Mill & Supply Base		
Objective Evidence:	Availability of information and relevant documentations related to complaints and solutions for period exceeded past 24 months could be considered mainly for those involving external stakeholders.		
Verification Statement:	Record review found that previous complaints and requests for the past 24 months were available for both internal and external stakeholders.		

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3.4 Summary of the Nonconformities and Status

CAR Ref.	Clause & Category (Major / Minor)	Issued Date	Status & Date (Closure)
2230147-202207-M1	Part 3: 4.4.5.4 (Major)	28/07/2022	Closed on 23/10/2022
2230147-202207-N1	Part 3: 4.4.4.2 (d)(e) (Minor)	28/07/2022	Closed on 27/07/2022
2230147-202207-N2	Part 4: 4.5.1.2 (Minor)	28/07/2022	Closed on 27/07/2023
2373830-202307-M1	Part 3: 4.4.5.4 (Major)	27/07/2023	Closed on 26/10/2023
2373830-202307-N1	Part 3: 4.6.1.3 (Minor)	27/07/2023	Closed on 08/08/2024
2532077-202408-N1	Part 4: 4.4.1.1 (Minor)	08/08/2024	Open

3.5 Issues Raised by Stakeholders

IS #	Description
1	<p>Feedbacks: Teacher (Sk. Dato Mas'ud)</p> <p>She has been a teacher at Sk. Dato Mas'ud for seven years now. According to her, the school and the estate has a good relationship where the estate has contributed the manpower for activity at the school such as Laman Pupur Peringkat Daerah Kerian. The parents that work in the estate has also helps in contributing for those activity. She also stated that they also had the Ziarah Cakna Program where the teachers will visiting the student at their house if there is long period of absence of students. There is no estate's activity that affecting the school.</p> <p>Management Responses: No further issue.</p> <p>Audit Team Findings: No further issue.</p>
2	<p>Feedbacks: Head of Village (Kampung Simxxxx Exxxx)</p> <p>The head of village has been appointed for more than a year now, which not only as head at Kg. Simxxxx Emxxx but also covers the area of Taman Sri Selingsing and Taman Mahsuri. Feedback from the head of village, there is no land dispute received from the head of village during the consultation as there is clearly boundary which is the main road and there is no pollution occur. He also attended the stakeholder meeting that organised by the estate and has raised some concern to the estate such as post flood that is still in progress between the village and the estate. The village has also made contribution to the Indian workers at the estate for Deepavali celebration. Verify there is no issues such as the estate's workers bothering the villager has been raised.</p> <p>Management Responses: No further issue.</p> <p>Audit Team Findings: No further issue.</p>
3	<p>Issue: Gender Committee Representative</p> <p>During the stakeholder meeting, it was informed by the representative that there is no harassment has happened in the estate premise. Any issues or complaint received will be discuss in gender committee meeting without prejudice.</p>

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	Management Responses: No further issue.
	Audit Team Findings: No further issue.
4	Feedbacks: Contractor (Sxx Uxxxxx Enterprise, Axxx Kxxxx) Interview with the representative, the estate management and the contractor have a very good relationship between both parties. According to the contractor, tendering process was made on the Region based on the project (Capex or Opex) and payment process was made by the HQ. The contractor was given PTW (permit to work) every week before starting their works at the estate or the mill. The estate has also given briefing to the contractor before starting their services in the estate. The contractor has also provided PPE to their workers as per requirement from the estate management.
	Management Responses: No further issue.
	Audit Team Findings: No further issue.
5	Feedbacks: Smallholder There is clear boundary (bunds) that was maintained by the estate. The smallholder was allowed to use the estate's road and was charged with toll of RM 25 per entry. There is no issue raised between the smallholder and the estate.
	Management Responses: No further issue.
	Audit Team Findings: No further issue.

3.6 List of Stakeholders Contacted

Government Officer: 1. SK. Dato Mas'xx 2. SMK Abu Bakar Al Baqir	Community/neighbouring village: 1. JPKK Kampung Simxxx Exxxx 2. Kg. Nibong Haxxxx 3. Sxxx Lxx Estate
Supplier/Contractors/Vendor: 1. Sxx Uxxxxx Enterprise 2. Axxx Kxxxx 3. Mxx Enterprise	Worker's Representative/Gender Committee: 1. NUPW representative 2. Gender committee

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Acknowledgement of Internal Responsibility and Formal Sign-off of Assessment Findings	
Based on the findings during the assessment SOU 2 Chersonese Palm Oil Mill and Supply Base Certification Unit complies with the MS 2530-2:2013 or MS 2530-3:2013 and MS 2530-4:2013. It is recommended that the certification of SOU 2 Chersonese Palm Oil Mill and Supply Base Certification Unit is approved and/or continued.	
Acknowledgement of Assessment Findings	Report Prepared by
Name: Shylaja Devi Vasudevan Nair	Name: Farrah Sahanim Binti Paduka
Company name: SD Guthrie Berhad	Company name: BSI Services Malaysia Sdn Bhd
Title: Head, Sustainability Compliance Unit	Title: Client Manager
Signature: 	Signature: 
Date: 10/10/2024	Date: 30/08/2024

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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 Complied -	<u>All sample estate</u> SD Guthrie Berhad (formerly known as 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 Complied -	<u>All sample estate</u> SD Guthrie Berhad (formerly known as 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 Complied -	<u>All sample estate</u> SD Guthrie Berhad (formerly known as Sime Darby Plantation Berhad) has implemented internal audit procedure outlined in 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 estate has adhered to this requirement by conducting internal audits on a yearly basis. Records such as internal audit report confirming this Complied 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>Holyrood</td><td>10/03/2024</td><td>2 majors, 0 minor, 0 OFI</td></tr><tr><td>Kalumpang</td><td>08/05/2024</td><td>7 majors, 0 minor, 0 OFI</td></tr></table>	Estate	Date of internal audit	Internal Audit Results	Holyrood	10/03/2024	2 majors, 0 minor, 0 OFI	Kalumpang	08/05/2024	7 majors, 0 minor, 0 OFI	Complied
Estate	Date of internal audit	Internal Audit Results										
Holyrood	10/03/2024	2 majors, 0 minor, 0 OFI										
Kalumpang	08/05/2024	7 majors, 0 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 Complied -	SD Guthrie Berhad (formerly known as Sime Darby Plantation Berhad) has implemented internal audit procedure outlined in 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 estate has adhered to this requirement by conducting internal audits on a yearly basis. Records such as internal audit report confirming this Complied 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>Holyrood</td><td>10/03/2024</td><td>2 majors, 0 minor, 0 OFI</td></tr><tr><td>Kalumpang</td><td>08/05/2024</td><td>7 majors, 0 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	Estate	Date of internal audit	Internal Audit Results	Holyrood	10/03/2024	2 majors, 0 minor, 0 OFI	Kalumpang	08/05/2024	7 majors, 0 minor, 0 OFI	Complied
Estate	Date of internal audit	Internal Audit Results										
Holyrood	10/03/2024	2 majors, 0 minor, 0 OFI										
Kalumpang	08/05/2024	7 majors, 0 minor, 0 OFI										

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Criterion / Indicator		Assessment Findings	Compliance									
		sight through the Sustainability Certification Online Tracking System (SCOTS).										
4.1.2.3	Report shall be made available to the management for their review. - Major Complied -	<div>The internal audit report above was documented and made available for management review. As evidence, all findings of the internal audit have been covered in management review. The review has been conducted as per details below:</div> <table><tr><td>Estate</td><td>Date of internal audit</td><td>Date of management review</td></tr><tr><td>Holyrood</td><td>10/03/2024</td><td>28/05/2024</td></tr><tr><td>Kalumpang</td><td>08/05/2024</td><td>22/06/2024</td></tr></table>	Estate	Date of internal audit	Date of management review	Holyrood	10/03/2024	28/05/2024	Kalumpang	08/05/2024	22/06/2024	Complied
Estate	Date of internal audit	Date of management review										
Holyrood	10/03/2024	28/05/2024										
Kalumpang	08/05/2024	22/06/2024										
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 Complied -	<div>All sample estate</div> <div>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. The management has also established the Management Review Guidelines, Version 1.0, dated approved March 2024. According to the SOP, management reviews are required to be conducted at least annually.</div> <table><tr><td>Estate</td><td>Date of internal audit</td><td>Date of management review</td></tr><tr><td>Holyrood</td><td>10/03/2024</td><td>28/05/2024</td></tr><tr><td>Kalumpang</td><td>08/05/2024</td><td>22/06/2024</td></tr></table>	Estate	Date of internal audit	Date of management review	Holyrood	10/03/2024	28/05/2024	Kalumpang	08/05/2024	22/06/2024	Complied
Estate	Date of internal audit	Date of management review										
Holyrood	10/03/2024	28/05/2024										
Kalumpang	08/05/2024	22/06/2024										
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. - Major Complied -	<div>All sample estate</div> <div>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</div>	Complied									

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Criterion / Indicator		Assessment Findings	Compliance
		management plan, and others. Sighted the plan for Road Maintenance Programme for Year 2024 and Green House Work at worker's quarters during the site visit.	
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 Complied -	<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 Complied -	<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 disclosure that could result in negative environmental or social outcomes. - Major Complied -	SD Guthrie Berhad (formerly known as Sime Darby Plantation Berhad) has developed Standard Operation Manual (SOM) – Procedure for External Communication, Appendix 5.5.3.2, version 1 dated 01/04/2008 to put in place a system to effectively communicate with external interested parties on matters pertaining to performance of the estate. While for procedure related for internal stakeholder was documented in	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>the Sustainable Plantation Management System, Appendix 5, version 1 dated 01/11/2008 under section Flowchart and Procedures on Handling Internal Issues.</p> <p>Timeframe for internal and external communication to provide feedback within two weeks from the date of receipt for communication requiring direct feedback and within one week of the completion of the investigation for communication requiring investigation.</p> <p>The management have communicated the information to the relevant stakeholders during stakeholder meeting. Latest stakeholder meeting conducted for all sampled estates are as follows:</p> <ul style="list-style-type: none"> • Holyrood Estate – Stakeholder meeting was conducted on 19/07/2024. • Kalumpong Estate – Stakeholder meeting was conducted on 20/06/2024. <p>In addition, the management has established a mechanism as per Standard Operating Manual (SOM) said above for the relevant stakeholder to request estate information. The audit team found that request made by stakeholders has been response by the estates within stipulated time frame as stated in the procedure above.</p>	
4.2.1.2	<p>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.</p> <p>- Major Complied -</p>	<p>Management documents related to sustainability available at each operating units visited during the on-site audit upon request including sustainability policies, procedures, social impact assessment report, land titles, occupational safety & health plan, complaints & grievance records, continuous improvement plan and environmental assessments as well as management action plans.</p> <p>Furthermore, annual sustainability report, sustainability policies, Human Right Charter documents, company statement and global documents are published in the company's website;</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		https://www.sdguthrie.com/sustainability/reports-policies-and-statements/ . The website is found accessible for public user. Management also have listed confidential documents such as financial statement, account statements, personal file, stock book and contract agreement.	
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 Complied -	<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
4.2.2.2	A management official should be nominated to be responsible for issues related to Indicator 1 at each operating unit. - Minor Complied -	<u>Holyrood Estate</u> At each operational unit, management has appointed Mr. Mohammad Fakhrolrodzi (Manager) as a person in charge responsible for addressing social issues. The appointment is the manager, as specified in the appointment letter, approved by Chief Executive Officer Northern Region, Mrs. Nik Maziah Bin Nik Mustapha on 01/01/2023. <u>Kalumpang Estate</u> At each operational unit, management has appointed Mr. Ahmarul Asuwad (Manager) in charge responsible for addressing social issues. The appointment is the manager, as specified in the appointment letter,	Complied

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Criterion / Indicator		Assessment Findings	Compliance						
		approved by Chief Executive Officer Northern Region, Mrs. Nik Maziah Bin Nik Mustapha on 01/06/2023.							
4.2.2.3	List of stakeholders, records of all consultation and communication and records of action taken in response to input from stakeholders should be properly maintained. - Major Complied -	<u>All sample estate</u> The visited estates have established a Stakeholders list, documented in the Stakeholders List FY 2024, updated on 16/07/2024 for Holyrood Estate and 05/01/2024 for Kalumpong Estate. 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. 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. Any issue raised during the stakeholder meeting and verified during stakeholder consultation were included at the Social Action Plan document. Stakeholder meeting conducted is such as follow: <table><tr><td>Estate</td><td>Date</td></tr><tr><td>Holyrood</td><td>19/07/2024</td></tr><tr><td>Kalumpong</td><td>20/06/2024</td></tr></table>	Estate	Date	Holyrood	19/07/2024	Kalumpong	20/06/2024	Complied
Estate	Date								
Holyrood	19/07/2024								
Kalumpong	20/06/2024								
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 Complied -	SD Guthrie Berhad (formerly known as Sime Darby Plantation Berhad) has established traceability procedure to be adopted by all operating unit. This procedure documented in the procedure entitled Sustainable Supply Chain and Traceability Procedure for Upstream Malaysia (SDP/GSD/202401/SCCS), dated January 2024. The objectives of the procedure are as below: 1. To ensure that the production and claims of certified sustainable	Complied						

Criterion / Indicator		Assessment Findings	Compliance
		<p>materials adhere to the relevant sustainability certification systems (RSPO Principle and Criteria (P&C), RSPO Supply Chain Certification Standard (SCC) Standard; Malaysian Sustainable Palm Oil (MSPO); International Sustainability and Carbon Certification (ISCC).</p> <p>2. To provide guidelines for mills producing Technical Grade Oil (GO) on traceability requirements under ISCC requirement for waste & residues materials I.e., Empty Fresh Fruit Bunch (EFB), Palm Oil Mill Effluent (POME) oil and tank residue oil'. "Tank residue oil refers to bottom oil in CPO storage tank that does not meet quality specifications and is not consumable by human/ animal. This oil is classified under ISCC as waste/residues from processing vegetable or animal oil (specification of raw material or crop).</p> <p>Section 6 of the above procedure outlined the delivery of FFB from the estate to the designated mill in the strategic operating unit.</p> <p>In practice, a harvester cuts the FFB, while the frond stacker places and arranges the FFB near the palm. The MTG tractor then collects the FFB for infield evacuation and dump it into a 3mt bin. During this process, the harvesting mandore key in bunch and field harvest data into the SD Bunch Counting apps, which is then uploaded to computer. After that, the compact tractor hooklift dumps the 3 mt bin into a 10 mt bin. A lorry transports the 10 mt bin to the estate weighbridge for weighing before heading to the mill. The lorry driver brings a dispatch note, which is the weigh ticket, as a document from estate to the mill. The estate weighbridge operator records the FFB information in the Sime Weigh System and FFB record book. The lorry driver will bring the mill weighbridge ticket back to the estate after completing FFB delivery process to the mill.</p>	

Criterion / Indicator		Assessment Findings	Compliance								
		<p>Among documents that has been reviewed are as follows:</p> <p>1) Estate weighbridge ticket/dispatch note.</p> <p>2) Bunch Count Form.</p> <p>3) Mill weighbridge ticket.</p> <p>Traceability exercise for the FFB movement has been conducted during the audit and found the traceability of FFB from field/block to mill can be demonstrate clearly. Weighbridge ticket from the mill and documents despatch from the estate has been sampled for verification during the audit, for example:</p> <p><u>Kalumpong Estate</u></p> <table><tr><td>Despatch note/Estate weighbridge ticket</td><td>Mill weighbridge ticket</td></tr><tr><td><ul style="list-style-type: none">- Ticket no.: 23565- Date: 01/04/2024- Product: FFB- Bunches: 633- Vehicle no.: RM8557K19- Nett weigh: 12,120 kg- Field: 2002A1- MSPO certificate no.: MSPO 688334- MSPO cert. validity: 10/01/2023 to 09/01/2028</td><td><ul style="list-style-type: none">- Ticket no.: 262749- Date: 01/04/2024- Product: FFB- Bunches: 633- Vehicle no.: RM8557K19- Nett weigh: 12,020 kg- Field: 2002A1</td></tr></table> <p><u>Holyrood Estate</u></p> <table><tr><td>Despatch note/Estate weighbridge ticket</td><td>Mill weighbridge ticket</td></tr><tr><td><ul style="list-style-type: none">- Ticket no.: 27894</td><td><ul style="list-style-type: none">- Ticket no.: 264566</td></tr></table>	Despatch note/Estate weighbridge ticket	Mill weighbridge ticket	<ul style="list-style-type: none">- Ticket no.: 23565- Date: 01/04/2024- Product: FFB- Bunches: 633- Vehicle no.: RM8557K19- Nett weigh: 12,120 kg- Field: 2002A1- MSPO certificate no.: MSPO 688334- MSPO cert. validity: 10/01/2023 to 09/01/2028	<ul style="list-style-type: none">- Ticket no.: 262749- Date: 01/04/2024- Product: FFB- Bunches: 633- Vehicle no.: RM8557K19- Nett weigh: 12,020 kg- Field: 2002A1	Despatch note/Estate weighbridge ticket	Mill weighbridge ticket	<ul style="list-style-type: none">- Ticket no.: 27894	<ul style="list-style-type: none">- Ticket no.: 264566	
Despatch note/Estate weighbridge ticket	Mill weighbridge ticket										
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<ul style="list-style-type: none">- Ticket no.: 27894	<ul style="list-style-type: none">- Ticket no.: 264566										

Criterion / Indicator		Assessment Findings		Compliance
		<ul style="list-style-type: none"> - Date: 03/05/2024 - Product: FFB - Bunches: 421 - Vehicle no.: WXB3959R08 - Nett weigh: 8,410 kg - Field: 2011B - MSPO certificate no.: MSPO 688334 - MSPO cert. validity: 10/01/2023 to 09/01/2028 	<ul style="list-style-type: none"> - Date: 03/05/2024 - Product: FFB - Bunches: 421 - Vehicle no.: WXB3959R08 - Nett weigh: 8,390 kg - Field: 2011B 	
		Based on the above weighbridge ticket and dispatch note from estate and mill, it was found that the information tallied. The total bunches in the bunch count form were also cross-checked and found to tally with the dispatch notes.		
4.2.3.2	The management shall conduct regular inspections on Complied with the established traceability system. - Major Complied -	Management has conducted regular inspection of compliance with the traceability system. Regular inspection on compliance of the system is verified by staff, assistant manager and manager of the estates as verified in the records of FFB such as weighbridge ticket, daily FFB record book, dispatch chit and summary of FFB for the month. Moreover, the periodical monitoring of the compliance of the traceability system against the MSPO Standard is performed through the internal audit by the Group Sustainability Department. It has been verified in the internal audit report at all sampled estates.		Complied
4.2.3.3	The management should identify and assign suitable employees to implement and maintain the traceability system. - Minor Complied -	At all sampled estates, management has identified and assigned person responsible for traceability system. Appointment letters entitled 'Appointment as Person in Charge for Environment/Quality Management System' of the appointed person is made available during the audit as evident below:		Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> <u>Holyrood Estate</u> <ul style="list-style-type: none"> Assistant Manager appointed as person in charge for traceability system through appointment letter dated 01/01/2024. <u>Kalumpang Estate</u> <ul style="list-style-type: none"> Assistant Manager appointed as person in charge for traceability system through appointment letter dated 02/01/2024. <p>The appointed person responsibilities related to MSPO traceability, are clearly outlined in point 10 of the appointment letter.</p>	
4.2.3.4	Records of sales, delivery or transportation of FFB shall be maintained. - Major Complied -	All sampled estate has maintained transportation documentation to the palm oil mill covering the estate weighbridge ticket, FFB despatch note and weighbridge ticket from palm oil mill as a means to records all transportation of the FFB to the POM. This has been verified in the indicator 4.2.3.1. In addition, monthly summary of the FFB despatch to the mill were made available and verified during the audit.	Complied
4.3 Principle 3: Complied to legal requirements			
Criterion 4.3.1 – Regulatory requirements			
4.3.1.1	All operations are in Complied with the applicable local, state, national and ratified international laws and regulations. - Major Complied -	<p>Holyrood Estate continued to comply with the legal requirements. Among the evidence of legal compliance as follows:</p> <ol style="list-style-type: none"> MPOB License - 530733002000 – ‘Menjual and mengalih’ FFB for estate operation – expiry 30/06/2025 ‘Permit Barang Kawalan Berjadual’ – A003844 – Purchase and Storage Diesel (Euro 2M) – Expiry 06/11/2026 ‘Pengandung Tekanan Tak Berapi’– PMT-PK/23 100418 – Air Compressor (PK PMT 1217) – expiry 11/12/2024 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>4. 'Permit Khas Barang Kawalan Berjadual' – KPDN.TPG.003.PK(P/D)018/23 – Purchase and Storage Petrol (Euro 2M) – Expiry 16/05/2025</p> <p>Kalumpang Estate continued to comply with the legal requirements. Among the evidence of legal compliance as follows:</p> <ol style="list-style-type: none"> 1. MPOB License - 524392002000 – 'Menjual and mengalih' FFB for estate operation – expiry 31/10/2024 2. MPOB License - 542021011000 – 'Menghasilkan, Menjual Dan Mengalih, Menyimpan' SLG Biji Nursery operation – expiry 31/08/2024 3. 'Permit Barang Kawalan Berjadual' – KPDN.PBR.003/(a)008/2023 – Purchase and Storage Diesel (Euro 2M) – Expiry 14/12/2026 4. 'Pengandung Tekanan Tak Berapi' – PMT-PK/23 98004 – Air Compressor (PK PMT 116519) – expiry 09/11/2024 	
4.3.1.2	<p>The management shall list all laws applicable to their operations in a legal requirements register.</p> <p>- Major Complied -</p>	<p>All operating units have Legal & Other Requirements Register (LORR) covering all the necessary regulatory requirements. 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 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		9. Employment (Amendment) Act 2022 10. Occupational Safety And Health (Amendment) Act 2022	
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 Complied -	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 2. 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 Complied and to track and update the changes in regulatory requirements. - Minor Complied -	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. <u>Holyrood Estate</u> The Asst. Manager Muhammad Amirul Fariz Bin Amir 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 Manager. <u>Kalumpang Estate</u> The Asst. Manager Muhammad Luqman Bin Muaz has been appointed as person responsible to monitor any changes to the LORR and update, when necessary, as per appointment letter dated 02/01/2024 signed by the Manager.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
Criterion 4.3.2 – Lands use rights			
4.3.2.1	The management shall ensure that their oil palm cultivation activities do not diminish the land use rights of other users. - Major Complied -	Holyrood Estate and Kalumpong Estate 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.	Complied
4.3.2.2	The management shall provide documents showing legal ownership or lease, history of land tenure and the actual use of the land. - Major Complied -	Both Holyrood Estate and Kalumpong Estate demonstrated with legal ownership or leases with legal documents. <u>Holyrood Estate</u> Document review on the 15 land titles were available at the estate office with quit rents payment official receipt dated 30/1/2024 to Perak State. Sample of land title is as following: 1. Ownership No: 48XXX State: Perak District: Selama Lot No: 8XX Hectarage: 43.4663 ha 2. Ownership No: 58XXX State: Perak District: Selama Lot No: 23XX Hectarage: 125.9456 ha 3. Ownership No: 66XXX	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>State: Perak District: Selama Lot No: XX32 Hectarage: 10.471 ha</p> <p><u>Kalumpong Estate</u> Document review on the land titles were available at the estate office with quit rents payment official receipt dated 29/03/2024 to Perak State. Sample of land title is as following:</p> <ol style="list-style-type: none"> Ownership No: 81XXX State: Perak District: Kerian – Bagan Serai Lot No: 9XXX Hectarage: 397.5 ha Ownership No: 58XXX State: Perak District: Kerian - Selinsing Lot No: 3XXX Hectarage: 366.9515 ha Ownership No: 31XXXX State: Perak District: Kerian - Selinsing Lot No: 5XXX Hectarage: 21.36 ha 	

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Criterion / Indicator		Assessment Findings	Compliance
4.3.2.3	Legal perimeter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable. - Major Complied -	<u>Holyrood Estate</u> The estate legal boundary was clearly demarcated and the sample in the boundary stone location map at field 10A (Boundary with main road) and 10B (Boundary with Malaya Estate) <u>Kalumpang Estate</u> The estate legal boundary was clearly demarcated and the sample in the boundary stone location map at field 02A (Boundary with Surau) and 06A (Boundary with Sungai Kurau)	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 be made available and that these should have been accepted with free prior informed consent (FPIC). - Minor Complied -	There was no land dispute at all sampled estates. SD Guthrie 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 Complied -	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 Complied -	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.	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
- Major Complied -			
4.4 Principle 4: Social responsibility, health, safety and employment condition			
Criterion 4.4.1: Social Impact Assessment (SIA)			
4.4.1.1	<p>Social impact should be identified and plans are implemented to mitigate the negative impacts and promote the positive ones.</p> <p>- Minor Complied –</p>	<p><u>Holyrood Estate</u> SD Guthrie Berhad (formerly known as Sime Darby Plantation Berhad) has conducted the assessment to determined social impact from the Operation Unit. The social impact for Holyrood estate was conducted together for all estate of SOU 1. Sighted the Social Impact Assessment Report (SIA) Report SOU 1 Sungai Dingin dated 23/02/2015 – 05/03/2015. 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 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 Year 2024 is to review social impacts to mitigate negative impacts, ensuring Complied to SOP and legal, to contribute to local development and others.</p> <p><u>Kalumpang Estate</u> SD Guthrie Berhad (formerly known as Sime Darby Plantation Berhad) has conducted the assessment to determined social impact from the Operation Unit for SOU 2 Chersonese. The social impact assessment (SIA) was conducted on 14 – 17/06/2015. The estate has also conducted the SIA on replanting activity. Latest SIA for replanting activity was conducted on 12/01/2024. Verify there is no concerns and complaints were record form the assessment based on the assessment, interview</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance								
		with the workers and during stakeholder consultation. Any issue or concern from the SIA, stakeholder meeting, gender meeting or union meeting will be included in the Social Management Plan FY2024, which to review social impacts to mitigate negative impacts.									
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 Complied -	<p><u>All sample estate</u></p> <p>SD Guthrie 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 Grievance Response Standard Operating (Version 3.0, date approved on 07/05/2024). The timeline, clause 3.3 for the investigation is guided by the criteria as follow:</p> <table> <tr> <th>Criteria</th><th>Example of grievance</th><th colspan="2">Timeline</th></tr> <tr> <td>Inquiries or confirmation from operating units without interview of witness or review of documents</td><td>Request for repatriation, inquiries on housing condition and repairs, understanding of wage calculation, requests of transfer</td><td>Non-anonymous</td><td>2 weeks</td></tr> </table>	Criteria	Example of grievance	Timeline		Inquiries or confirmation from operating units without interview of witness or review of documents	Request for repatriation, inquiries on housing condition and repairs, understanding of wage calculation, requests of transfer	Non-anonymous	2 weeks	Complied
Criteria	Example of grievance	Timeline									
Inquiries or confirmation from operating units without interview of witness or review of documents	Request for repatriation, inquiries on housing condition and repairs, understanding of wage calculation, requests of transfer	Non-anonymous	2 weeks								

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Criterion / Indicator		Assessment Findings				Compliance
		Investigations involving interview of complaint and review of documents (not complex)	Does not involve interviews with randomly selected workers	Non-anonymous	Not more than 4 weeks	
				Anonymous	Not more than 3 months	
		Investigation involving interview of randomly selected workers/witness and review of documents (complex), where the complainant is not disclosed. Complainant gives the name of the alleged. In this case, many group of randomly selected workers will have to be interviewed to validate the allegations, hence, resulting in an extended period of investigations	Harassment or disrespect by supervisor, unfair termination, Fraud, misappropriation, manipulation of documents	Non-anonymous and anonymous	Not more than 3 months	

Criterion / Indicator		Assessment Findings			Compliance												
4.4.2.2	The system shall be able to resolve disputes in an effective, timely and appropriate manner that is accepted by all parties. - Major Complied -	<u>All sample estate</u> 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. Sighted the Grievance Response Standard Operating (Version 3.0, date approved on 07/05/2024). The timeline, clause 3.3 for the investigation is guided by the criteria as follow:			Complied												
		<table><tr><th>Criteria</th><th>Example of grievance</th><th colspan="2">Timeline</th></tr><tr><td>Inquiries or confirmation from operating units without interview of witness or review of documents</td><td>Request for repatriation, inquiries on housing condition and repairs, understanding of wage calculation, requests of transfer</td><td>Non-anonymous</td><td>2 weeks</td></tr><tr><td rowspan="2">Investigations involving interview of complaint and review of documents (not complex)</td><td rowspan="2">Does not involve interviews with randomly selected workers</td><td>Non-anonymous</td><td>Not more than 4 weeks</td></tr><tr><td>Anonymous</td><td>Not more than 3 months</td></tr></table>	Criteria	Example of grievance	Timeline		Inquiries or confirmation from operating units without interview of witness or review of documents	Request for repatriation, inquiries on housing condition and repairs, understanding of wage calculation, requests of transfer	Non-anonymous	2 weeks	Investigations involving interview of complaint and review of documents (not complex)	Does not involve interviews with randomly selected workers	Non-anonymous	Not more than 4 weeks	Anonymous	Not more than 3 months	
Criteria	Example of grievance	Timeline															
Inquiries or confirmation from operating units without interview of witness or review of documents	Request for repatriation, inquiries on housing condition and repairs, understanding of wage calculation, requests of transfer	Non-anonymous	2 weeks														
Investigations involving interview of complaint and review of documents (not complex)	Does not involve interviews with randomly selected workers	Non-anonymous	Not more than 4 weeks														
		Anonymous	Not more than 3 months														

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Criterion / Indicator		Assessment Findings				Compliance
		Investigation involving interview of randomly selected workers/witness and review of documents (complex), where the complainant is not disclosed. Complainant gives the name of the alleged. In this case, many group of randomly selected workers will have to be interviewed to validate the allegations, hence, resulting in an extended period of investigations	Harassment or disrespect by supervisor, unfair termination, Fraud, misappropriation, manipulation of documents	Non-anonymous and anonymous	Not more than 3 months	
		Sample of the complaints received at Holyrood Estate is such as follow: Sighted from Suara Kami, there is complaint regarding the salary calculation on 15/03/2024. The workers seek a better explanation for his inquiry on why his salary below the minimum wages set by the government. Verify the issue has been resolved by the management and briefing has already conducted on 27/03/2024, where the Careline				

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Criterion / Indicator		Assessment Findings	Compliance
		Executive from the HR together with the estate manager have meet with the worker and explain to him. Minute meeting and photos of the briefing is available as per audit. There is no complaint received from Suara Kami for Kalumpong Estate	
4.4.2.3	A complaint form should be made available at the premises, where employees and affected stakeholders can make a complaint. - Minor Complied -	<u>All sample estates</u> 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.	Complied
4.4.2.4	Employees and the surrounding communities should be made aware that complaints or suggestions can be made any time. - Minor Complied -	<u>Holyrood Estate</u> The awareness on surrounding communities for complaints or suggestion have been given during "Mesyuarat Stakeholder 2024" dated 19/07/2024 at Holyrood Estate Communal Hall. The estate management has also conducted the training for employees and stakeholders respectively. Details of the training is such as follow: <ul style="list-style-type: none"> Workers Title: Grievance Channel – Suara Kami & Whistle blowing Date: 13/01/2024 (Main division) and 17/01/2024 (Bukit Rhona Division) Evidence: Photos and attendance list <u>Kalumpong Estate</u> The awareness on surrounding communities for complaints or suggestion have been given during stakeholder meeting dated 20/06/2024 at Meeting, Kalumpong Estate, Gedong Division. The estate has also conducted the Grievance Channel Briefing to all of the staffs and workers on 06/01/2024 at Gedong Division. Sighted the briefing	Complied

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		record of "Briefing on ILO indicator of Force Labor & Grievance Channel" is available as per audit.	
4.4.2.5	Complaints and resolutions for the last 24 months shall be documented and made available to affected stakeholders upon request. - Major Complied -	<u>All sample Estate</u> 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	Growers should contribute to local development in consultation with the local communities. - Minor Complied -	<u>Holyrood Estate</u> For contribution to local development, the estate has conducted activity of Iftar Ramadan on 19/03/2024 for all workers in the estate. The estate has also contributed with "Back to school" to workers' children and students at SK. RTBK <u>Padang Buloh Estate</u> For contribution to local development, the estate has contributed food and drinks for the students at SJKT Ladang Kalumpang for Merentas Desa activity on 27/07/2024.	Complied
Criterion 4.4.4: Employees safety and health			
4.4.4.1	An occupational safety and health policy and plan shall be documented, effectively communicated and implemented. - Major Complied -	SD Guthrie Berhad (Formerly known as 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. The estates have established Safety and Health Management Plan and documented in Environment, Safety and Health Plan FY 2024. The	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>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 at Holyrood Estate on 13/01/2024 and for Kalumpong Estate briefing was conducted on 11/06/2024.</p>	
4.4.4.2	<p>The occupational safety and health plan shall cover the following:</p> <ul style="list-style-type: none"> a) A safety and health policy, which is communicated and implemented. b) The risks of all operations shall be assessed and documented. c) An awareness and training programme which includes the following requirements for employees exposed to pesticides: <ul style="list-style-type: none"> i. all employees involved shall be adequately trained on safe working practices ii. all precautions attached to products shall be properly observed and applied d) The management shall provide the appropriate PPE at the place of work to cover all potentially hazardous operations as 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 	<p>The occupational safety and health plan cover the following:</p> <ul style="list-style-type: none"> a) SD Guthrie Berhad (Formerly known as 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 briefing was conducted on 13/01/2024 and 11/06/2024 for both Holyrood Estate and Kalumpong Estate. b) SD Guthrie Berhad (Formerly known as Sime Darby Plantation Berhad) have established Standard Operating Procedure for OSH Risk Assessment – UM/HSE/SP/01 dated 09/03/2021. Both Holyrood Estate and Kalumpong 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 on all activities was conducted.</p>	Complied

Criterion / Indicator	Assessment Findings	Compliance
<p>must have knowledge and access to latest national regulations and collective agreements.</p> <p>g) The management shall conduct regular two-way communication with their employees where issues affecting their business such as employee's health, safety and welfare are discussed openly. Records from such meeting are kept and the concerns of the employees and any remedial actions taken are recorded.</p> <p>h) Accident and emergency procedures shall exist and instructions shall be clearly understood by all employees.</p> <p>i) Employees trained in First Aid should be present at all field operations. A First Aid Kit equipped with approved contents should be available at each worksite.</p> <p>j) Records shall be kept of all accidents and be reviewed periodically at quarterly intervals.</p> <p>- Major Complied -</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"> – Holyrood Estate: The Chemical Health Risk Assessment Report (Ref. Number: HQ/09/ASS/00/124-2020/15) conducted by GatXXXXX Sdn Bhd (DOSH Registration: HQ/09/ASS/00/124) on 21/02/2020 – Kalumpong Estate: The Chemical Health Risk Assessment Report (Ref. Number: HQ/09/ASS/00/124-2020/14) conducted by GatXXXXX Sdn Bhd (DOSH Registration: HQ/09/ASS/00/124) on 20/02/2020 <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> <ol style="list-style-type: none"> 1. <u>Holyrood Estate</u> Medical Surveillance was conducted on 4 workers on 24/05/2024 found that all are fit to work. 2. <u>Kalumpong Estate</u> Medical Surveillance was conducted for 52 workers in February and May 2024 found that all are 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> <ol style="list-style-type: none"> 1. Holyrood Estate – Assessment conducted on 24/06/2020. The 	

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Criterion / Indicator	Assessment Findings	Compliance
	<p>assessment report with the assessor registration number: HQ/09/PEB/00/00021 was available for verification.</p> <p>2. Kalumpong Estate – Assessment conducted on 23/06/2020. The assessment report with the assessor registration number: HQ/09/PEB/00/00021 was available for verification.</p> <p>Both estates has conducted monthly medical surveillance conducted by the estate medical assistance. This is verified through the records of monthly inspection conducted, as well as interview with the workers.</p> <p>Audiometric Test was conducted in the mill as per the recommendation in the Noise Risk Assessment as below.</p> <p>1. Holyrood Estate</p> <p>The management has conducted the audiometric for 2024 on 19/06/2024, the report is yet to be available during the audit.</p> <p>2. Kalumpong Estate</p> <p>There is no audiometric conducted as per NRA assessment that recommended there is no need to conduct the audiometric assessment.</p> <p>c) Both Holyrood Estate and Kalumpong Estate 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 Training records as follows:</p> <ul style="list-style-type: none"> • PPE Training (Holyrood Estate) – 17/01/2024 • Chemical Handling Training (Holyrood Estate) – 22/04/2024 • Hearing Conservation Training (Holyrood Estate): 18/04/2024 	

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> Chemical Handling Training (Kalumpang Estate) – 22/02/2024 PPE Training (Kalumpang Estate) – 05/02/2024 <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.</p> <p>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"> SD Guthrie Berhad (Formerly known as Sime Darby Plantation Berhad), Chemical Safety Management Procedure; Document No.UM/HSE/OCP/04 dated 09/03/2021. <p>f) The Estate Manager, Mr Mohammad Fakhrolrodzi bin Aziz and Mr Ahmarul Asuwad bin Ahmad Rashid was appointed to be the Chairman of OSH Committee at the for both Holyrood Estate and Kalumpang Estate as stated in the appointment letter dated 01/01/2023 and 01/06/2023 undersigned by the Regional CEO, Northern Region. Estate 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</p>	

Criterion / Indicator		Assessment Findings	Compliance																		
		<p>Meeting Minutes dated as follows:</p> <table><tr><th>Quarter</th><th colspan="2">Meeting Date</th></tr><tr><th>Estate</th><th>Holyrood Estate</th><th>Kalumpong Estate</th></tr><tr><td>03/2023</td><td>20/09/2023</td><td>26/09/2023</td></tr><tr><td>04/2023</td><td>20/12/2023</td><td>15/12/2023</td></tr><tr><td>01/2024</td><td>20/03/2024</td><td>15/03/2024</td></tr><tr><td>02/2024</td><td>21/06/2024</td><td>14/06/2024</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> <p>The mill has 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>Holyrood Estate - Emergency Drill Training dated 26/07/2024.</p> <p>Kalumpong Estate - Emergency Drill Training dated 19/08/2023 and 25/04/2024.</p> <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 estate. The management has conducted the internal training for the workers. Sighted the First Aid training was conducted at Holyrood Estate on 22/04/2024 for 22 participant and 20/12/2023 at Kalumpong Estate conducted by estate respective MA.</p>	Quarter	Meeting Date		Estate	Holyrood Estate	Kalumpong Estate	03/2023	20/09/2023	26/09/2023	04/2023	20/12/2023	15/12/2023	01/2024	20/03/2024	15/03/2024	02/2024	21/06/2024	14/06/2024	
Quarter	Meeting Date																				
Estate	Holyrood Estate	Kalumpong Estate																			
03/2023	20/09/2023	26/09/2023																			
04/2023	20/12/2023	15/12/2023																			
01/2024	20/03/2024	15/03/2024																			
02/2024	21/06/2024	14/06/2024																			

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Criterion / Indicator		Assessment Findings	Compliance				
		<p>j) The management has established the Standard Operating Procedure of Incident, Accident and Non-Compliance Management dated 01/05/2023 which to provide the clarity and guidance to ensure all incident and noncompliance are reported, investigate, corrected and prevented from recurring. Verified that the accident occurred was reviewed on quarterly basis during OSH committee meeting.</p> <p><u>Holyrood Estate</u></p> <p>There were no accidents case for the year 2023 reported in the estate. The JKPP 8 form has been submitted to DOSH for the year ending 2023 on 18/01/2024 (Ref No: JKPP8/167219/2023) and documents available for verification.</p> <p><u>Kalumpang Estate</u></p> <p>There were three accidents case for the year 2023 reported in the estate. The JKPP 8 form has been submitted to DOSH for the year ending 2023 on 26/01/2024 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 Complied -</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 “Policy on Protection of Human Rights Defenders (HRDs)” which was approved by the Rashyid Redza Anwarudin (Head, Group Sustainability) on 25/03/2020.</p> <p>Estate policy briefing was conducted such as follow:</p> <table><tr><th>Estate</th><th>Date</th></tr><tr><td>Holyrood</td><td>13/01/2024 (main division) 17/01/2024 (Bukit Rhona div)</td></tr></table>	Estate	Date	Holyrood	13/01/2024 (main division) 17/01/2024 (Bukit Rhona div)	Complied
Estate	Date						
Holyrood	13/01/2024 (main division) 17/01/2024 (Bukit Rhona div)						

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Criterion / Indicator		Assessment Findings		Compliance
		Kalumpang	17/07/2024	
4.4.5.2	<p>The management shall not engage in or support discriminatory practices and shall provide equal opportunity and treatment regardless of race, colour, sex, religion, political opinion, nationality, social origin or any other distinguishing characteristics.</p> <p>- Major Complied -</p>	<p><u>All Sample Estate</u></p> <p>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, workers representatives, workers, and consultation with stakeholders. The estate management has also conducted the training of "Physical & Sexual Abuse, Intimidation & Isolation – <i>Penerangan Mengenai Human Right Charter (HRC), Human Right Defender Policy (HRDP)</i>" on 13/01/2024</p>		Complied
4.4.5.3	<p>Management shall ensure that employees' pay and conditions meet legal or industry minimum standards and as per agreed Collective Agreements. The living wage should be sufficient to meet basic needs and provide some discretionary income based on minimum wage.</p> <p>- Major Complied -</p>	<p><u>All Sample Estate</u></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>Holyrood Estate</u></p> <ol style="list-style-type: none"> Employee Number: 0000160xxx <ul style="list-style-type: none"> May: RM 3,037.18 June: RM 2,595.27 July: RM 2,919.24 Employee Number: 0000162xxx <ul style="list-style-type: none"> May: RM 3,071.39 June: RM 2,774.04 		Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> July: RM 3,161.08 <p>3. Employee Number: 0000131xxx</p> <ul style="list-style-type: none"> May: RM 2,735.20 June: RM 1,967.12 July: RM 2,513.45 <p>4. Employee Number: 0000026xxx</p> <ul style="list-style-type: none"> May: RM 2,514.68 June: RM 2,186.80 July: RM 2,815.80 <p>5. Employee Number: 0000116xxx</p> <ul style="list-style-type: none"> May: RM 2,168.93 June: RM 1,724.52 July: RM 2,049.26 <p>6. Employee Number: 0000125xxx</p> <ul style="list-style-type: none"> May: - (home leaves) June: RM 1,828.37 July: RM 2,753.94 <p>7. Employee Number: 0000185xxx</p> <ul style="list-style-type: none"> May: RM 302.45 (5 working days) June: RM 2,036.67 July: RM 2,352.43 <p>8. Employee Number: 0000xxx857</p>	

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> May: RM 3,389.33 June: RM 2,485.22 July: RM 2,423.37 <p>9. Employee Number: 0000108xxx</p> <ul style="list-style-type: none"> May: RM 2,682.52 June: RM 2,398.04 July: RM 2,154.30 <p>10. Employee Number: 0000xxx596</p> <ul style="list-style-type: none"> May: RM 2,667.82 June: RM 2,349.49 July: RM 3,222.06 <p><u>Kalumpong Estate</u></p> <p>1. Employee Number: 000093xxx</p> <ul style="list-style-type: none"> May: RM 2,961.93 June: RM 2,676.29 July: RM 3,023.67 <p>2. Employee Number: 0000179xxx</p> <ul style="list-style-type: none"> May: RM 2,450.17 June: RM 2,382.40 July: RM 2,279.94 <p>3. Employee Number: 0000160xxx</p>	

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> • May: RM 2,731.43 • June: RM 2,912.17 • July: RM 2,827.17 <p>4. Employee Number: 0000xxx331</p> <ul style="list-style-type: none"> • May: RM 2,937.09 • June: RM 182.11 (1 working day) • July: - (home leave) <p>5. Employee Number: 0000153XXX</p> <ul style="list-style-type: none"> • May: RM 3,967.74 • June: RM 3,050.30 • July: RM 3,242.07 <p>6. Employee Number: 0000117XXX</p> <ul style="list-style-type: none"> • May: RM 3,537.57 • June: RM 2,611.31 • July: RM 2,640.25 <p>7. Employee Number: 0000153xxx</p> <ul style="list-style-type: none"> • May: RM 3,967.74 • June: RM 3,050.30 • July: RM 3,242.07 <p>8. Employee Number: 0000xxx519</p> <ul style="list-style-type: none"> • May: RM 2,481.48 • June: RM 2,316.82 	

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> July: RM 2,407.18 <p>9. Employee Number: 0000xxx328</p> <ul style="list-style-type: none"> May: RM 3,010.61 June: RM 2,821.04 July: RM 3,018.17 <p>10. Employee Number: 0000xxx692</p> <ul style="list-style-type: none"> May: RM 2,404.03 June: RM 2,628.95 July: RM 2,805.79 <p>11. Employee Number: 0000xxx311</p> <ul style="list-style-type: none"> May: RM 2,717.32 June: RM 2,675.04 July: RM 2,497.22 	
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 Complied -</p>	<p><u>Holyrood Estate</u></p> <p>The estate kept records of contractor's workers agreement (Jx Axxx Mxxx Enterprise, Transportation and Application of EFB), attendance and pay slips as per records. Employees sampling are such as follow:</p> <ol style="list-style-type: none"> 1. Txxxxx Bxx Mxxxxx 2. Mxxxxxx Axxx Bxx Axxxx 3. Rxxxxxx Sxxxxxxxx Bxx Axxxxxx <p><u>Kalumpang Estate</u></p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>The estate kept records of contractor's workers agreement (Oxxxx Enterprise, Rental Machineries), attendance and pay slips as per records. Employees sampling are such as follow:</p> <ol style="list-style-type: none"> 1. Mxxx Sxxxx Bxx Axxxx Kxxxx 2. Hxxxxx Pxxxx Bxx Axxxx Hxxxx 3. Rxxxxxx Sxxxxxxxx Bxx Axxxxxxxx 	
4.4.5.5	<p>The management shall establish records that provide an accurate account of all employees (including seasonal workers and subcontracted workers on the premises). The records should contain full names, gender, date of birth, date of entry, a job description, wage and the period of employment.</p> <p>- Major Complied -</p>	<p><u>All sample estate</u></p> <p>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.</p>	Complied
4.4.5.6	<p>All employees shall be provided with fair contracts that have been signed by both employee and employer. A copy of employment contract is available for each and every employee indicated in the employment records.</p> <p>- Major Complied -</p>	<p>The employee has provided fair contract to all workers which has been signed by both parties. Verify during interview session and site visit at linesites shows that the workers has been given a copy of their employment contract. The original copy kept by management demonstrated in workers' origin language and signed by the worker. Sampled workers informed they have been briefed on the employment conditions and benefits as stated in employment contract. They have also been handed a copy of the contract for own selves keeping and reference.</p> <p>Sample as following:</p> <p><u>Holyrood Estate</u></p> <ol style="list-style-type: none"> 1. Employee Number: 0000160xxx 2. Employee Number: 0000162xxx 3. Employee Number: 0000131xxx 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>4. Employee Number: 0000026xxx 5. Employee Number: 0000116xxx 6. Employee Number: 0000125xxx 7. Employee Number: 0000185xxx 8. Employee Number: 0000xxx857 9. Employee Number: 0000108xxx 10. Employee Number: 0000xxx596</p> <p><u>Kalumpang Estate</u></p> <p>1. Employee Number: 000093xxx 2. Employee Number: 0000179xxx 3. Employee Number: 0000160xxx 4. Employee Number: 0000xxx331 5. Employee Number: 0000153XXX 6. Employee Number: 0000117XXX 7. Employee Number: 0000153xxx 8. Employee Number: 0000xxx519 9. Employee Number: 0000xxx328 10. Employee Number: 0000xxx692 11. Employee Number: 0000xxx311</p>	
4.4.5.7	<p>The management shall establish a time recording system that makes working hours and overtime transparent for both employees and employer.</p> <p>- Major Complied -</p>	<p><u>All sample estate</u></p> <p>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</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>was monitor through the system of Estate Daily Attendance Report. Onsite interview with sampled workers informed working time and break time is according to employment contract. Sample of the workers is such as follow:</p> <p><u>Hollyrood Estate:</u> Employee Id: 0000026xxx Employee Id: 0000116xxx Employee Id: 0000xxx857</p> <p><u>Kalumpang Estate:</u> Employee Id: 0000117xxx Employee Id: 0000xxx519</p>	
4.4.5.8	<p>The working hours and breaks of each individual employee as indicated in the time records shall comply with legal regulations and collective agreements. Overtime shall be mutually agreed and shall always be compensated at the rate applicable and shall meet the applicable legal requirement.</p> <p>- Major Complied -</p>	<p><u>All sample estate</u></p> <p>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 Complied 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.</p>	Complied
4.4.5.9	<p>Wages and overtime payment documented on the pay slips shall be in line with legal regulations and collective agreements.</p> <p>- Major Complied -</p>	<p><u>All sample estate</u></p> <p>Interview with the workers, verify that they are all aware with the working hour and break in the estate and also know how to calculate their wages and overtime payment. Based on records of sample employees sighted in indicator 4.4.5.6 above, the working hours found in Complied with employees' terms and conditions of MAPA Circular No.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		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.	
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 Complied -	<p><u>Holyrood Estate</u></p> <p>The workers were given phone reimbursement (RM 5) for both local and foreigner, 10 kgs of rice for every two months and insurance subsidy (RM 3 for foreigner and RM 13 for local)</p> <p><u>Kalumpang Estate</u></p> <p>Sample of social benefit given to new workers are such as follow:</p> <ul style="list-style-type: none"> • 10kg rice for every 2 months • Harvester incentive 	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 in Complied with the Workers' Minimum Standards Housing and Amenities Act 1990 (Act 446) or any other applicable legislation. - Major Complied -	<p><u>All sample estate</u></p> <p>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. Record of weekly line-site inspection has also available as per audit. SD Guthrie Berhad (formerly known as Sime Darby Plantation Berhad) established Workers Housing Management Procedure 2022, Ver.01, dated 30/06/2022 as guidelines to continuously improve of living standards of their employee in estates and mill operations. Its shown company commitment in managing employee's housing repair and maintenance through digital platform named Digital Housing Complaint system or 'OilPalmPal'.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance						
		Site visit at was conducted based on the OPP summary report for housing complaint verification and randomly selected house. Based on the visit, sighted the interior and exterior is in good and satisfactory condition. Each of the occupants were given steel locker for passport keeping purposed. Verification on the housing inspection checklist and site visit found their correlation between the checklist and actual condition.							
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 Complied -	<u>All sample estate</u> 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. 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. Gender committee meeting was conducted such as follow: <table><tr><th>Estate</th><th>Date</th></tr><tr><td>Holyrood</td><td>28/06/2024</td></tr><tr><td>Kalumpong</td><td>17/07/2024</td></tr></table> Holyrood estate has also conducted the training of "Gender-Based Violence Workshop Northern (SOU 1 and SOU 2) on 24/04/2024.	Estate	Date	Holyrood	28/06/2024	Kalumpong	17/07/2024	Complied
Estate	Date								
Holyrood	28/06/2024								
Kalumpong	17/07/2024								
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.	<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,	Complied						

Criterion / Indicator		Assessment Findings	Compliance								
	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 Complied -	<div>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.</div> <table><tr><td>Estate</td><td>Date</td></tr><tr><td>Holyrood</td><td>20/03/2024</td></tr><tr><td>Kalumpang</td><td>04/04/2024</td></tr></table>	Estate	Date	Holyrood	20/03/2024	Kalumpang	04/04/2024			
Estate	Date										
Holyrood	20/03/2024										
Kalumpang	04/04/2024										
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 Complied -	<div>All sample estate</div> <div>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 date base, there is no young person below 18 years old were employed within all operating units within SOU2.</div>	Complied								
Criterion 4.4.6: Training and competency											
4.4.6.1	All employees, contractors and relevant smallholders are appropriately trained. A training programme (appropriate to the scale of the organization) that includes regular assessment of training needs and documentation, including records of training shall be kept. - Major Complied -	<div>Both Estate have established a training program for all workers based on the training need analysis conducted on a yearly basis.</div> <div>Records of trainings were maintained by the estates as below: -</div> <table><tr><td>Training</td><td>Date</td></tr><tr><td colspan="2">Holyrood Estate</td></tr><tr><td>Policy, HIRARC, Whistleblowing, MSPO, Sexual Harassment, Payslip Calculation, Hearing Conservation Training, PPE Training</td><td>13 & 17/01/2024</td></tr><tr><td>Spraying, Manuring, Ganoderma Census, Barn Owl Box Census Training</td><td>20/01/2024</td></tr></table>	Training	Date	Holyrood Estate		Policy, HIRARC, Whistleblowing, MSPO, Sexual Harassment, Payslip Calculation, Hearing Conservation Training, PPE Training	13 & 17/01/2024	Spraying, Manuring, Ganoderma Census, Barn Owl Box Census Training	20/01/2024	Complied
Training	Date										
Holyrood Estate											
Policy, HIRARC, Whistleblowing, MSPO, Sexual Harassment, Payslip Calculation, Hearing Conservation Training, PPE Training	13 & 17/01/2024										
Spraying, Manuring, Ganoderma Census, Barn Owl Box Census Training	20/01/2024										

Criterion / Indicator		Assessment Findings		Compliance
		RSPO & MSPO, HCV Training	18/04/2024	
		Hearing Conservation Training	18/04/2024	
		Emergency Response Drill	26/07/2024	
		Chemical Handling Training	22/04/2024	
		First Aid Training	22/04/2024	
		Kalumpang Estate		
		Chemical Handling, Spraying and PPE	22/02/2024	
		Water Quality Management	09/04/2024	
		Rat Baiting	22/05/2024	
		Fire Extinguisher and Fire Drill training	25/04/2024	
		Hearing Conservation Training	05/03/2024	
		PPE Training	05/02/2024	
		First Aid Training	20/12/2023	
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 Complied -	Holyrood Estate and Kalumpang Estate 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 both estates 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		

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Criterion / Indicator		Assessment Findings	Compliance
		9. OSH Committee Function & Responsibility + Workplace Inspection Training	
4.4.6.3	A continuous training programme should be planned and implemented to ensure that all employees are well trained in their job function and responsibility, in accordance to the documented training procedure. - Minor Complied -	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 in Complied with the relevant country and state environmental laws shall be developed, effectively communicated and implemented. - Major Complied -	<p>Policy for environment has been documented in the Health, Safety and Environment (HSE) Policy Statement dated 01/06/2020 and signed by Chief Executive Officer Upstream Malaysia. The policy among others states that the company is committed to protecting the environment and conserving biodiversity through sustainable development. This is policy is prominently displayed in the office along with other company's policies.</p> <p>Besides that, an environment management plan also has been established by the sampled estates as evident in document entitled Environment Management Plan for year 2024. The plan includes the following:</p> <ul style="list-style-type: none"> • Waste Management Plan • Water Management Plan • Pollution Prevention Plan • Energy/GHG/Chemical Reduction Plan 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> • High Conservation Value/Biodiversity Plan • Fossil Fuel Management Plan <p>Furthermore, the policy and plan have been communicated through various training and meetings among workers at all sampled estates. Briefing record, attendance and photo were provided during the audit. The plan was effectively implemented as verified during site visit and documentation review at all visited estates. Among the plan implemented by the sampled estates are as follows:</p> <ul style="list-style-type: none"> - Disposal SW to the licensed contractor from DOE. - Collect wastewater in sump for reuse for premixing chemical. - Reuse empty container for premixing with labelling. - Application of EFB including monitoring. - Erect signage of HCV. - No chemical application near water stream. - Spill tray or second containment provided for the tractor and farm vehicles. - Regular inspection and maintenance for estate vehicle i.e., tractor, mini tractor, etc. 	
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 Complied -</p>	<p>Environmental Management Plan for year 2024 was established by all sampled estates. The plan does cover:</p> <p>a) Environmental policy</p> <p>b) The aspect and impacts analysis of all operations</p> <p>All operating unit in SD Guthrie Berhad adopted with environment policy as mentioned in indicator 4.5.1.1. The estate has established environmental management plan based on aspect and impacts analysis conducted. Environmental aspect and impacts analysis conducted is</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance								
		<p>guided by the company's procedure, Estate Quality Management Systems (EQMS); Standard Operation Manual (SOM); Sub-section Planning; Appendix 5.4.1b: Environmental Aspects/Impacts Evaluation Procedure (Version: 1; Issue No.: 1, Issue Date: 01/11/2008). The procedure specified the definition of environmental aspects and impacts, identification of aspects and impacts, determining significant impacts and aspects, evaluation criteria and ranking of environmental impact.</p> <p>The environment aspect impact analysis has been established for all operation under documents entitled Environmental Impact Evaluation Form and Environmental Aspect and Impact Identification Form. Latest revision for EIA is as below:</p> <p><u>Holyrood Estate</u></p> <p>Latest review was on 17/04/2023 for harvesting activity.</p> <p><u>Kalumpang Estate</u></p> <p>Latest review was on 03/07/2023 for operation pesticide and chemical spraying with implement i.e., airblast & ST GEO).</p>									
4.5.1.3	<p>An environmental improvement plan to mitigate the negative impacts and to promote the positive ones, shall be developed, effectively implemented and monitored.</p> <p>- Major Complied -</p>	<p>The developed environmental improvement plan to mitigate the negative impacts and to promote the positive ones were effectively implemented and monitored. An environmental improvement plan is included in the Environmental Management Plan for year 2024 for all sampled estates.</p> <p>Environmental Management Plan for year 2024 having details of mitigation of the negative impacts. The plan of sampled estates, among others as shown below:</p> <table border="1"> <thead> <tr> <th>Category</th><th>Types/Location</th><th>Action</th><th>Frequency</th></tr> </thead> <tbody> <tr> <td>CO2 Emission</td><td>Estate vehicle</td><td>Maintain a regular service of vehicle</td><td>As and when needed</td></tr> </tbody> </table>	Category	Types/Location	Action	Frequency	CO2 Emission	Estate vehicle	Maintain a regular service of vehicle	As and when needed	Complied
Category	Types/Location	Action	Frequency								
CO2 Emission	Estate vehicle	Maintain a regular service of vehicle	As and when needed								

Criterion / Indicator		Assessment Findings				Compliance
		Domestic waste	Domestic waste bin site	To ensure domestic waste bin lock to avoid intrusion of monkey	Daily	
		Chemical leakage	Premix area	To use proper container with no leaking	Daily	
				To recollect water used at chemical area to be recycle during mixing.	Daily	
		Beneficial plant	Field	To plant beneficial plant as organic pest control for reducing use of chemical	As and when necessary	
		Open burning at worker housing complex	Estate area	To ensure no open burning at estate compound by weekly inspection	Weekly	
		In addition, it was found that the action taken is effectively implemented as verified during site visit and documentation review, for example: <ul style="list-style-type: none">Maintenance programme for estate vehicle was recorded in the workshop notice board and maintenance form.Daily inspection for tractor as verified in the service logbook for each tractor.				

Criterion / Indicator		Assessment Findings	Compliance				
		<ul style="list-style-type: none">No open burning at the labour quarters as verified during site visit.Planting legume cover crops (e.g., <i>Calopogonium Mucunoides</i> and <i>Pueraria Javanica</i>) at field area especially in immature field.Weekly housing inspection was conducted using Housing Complex/ Nest/ Community Hall Inspections Form. Based on the samples taken, all environmental management plan related to the process were found to be mitigate the negative impacts in estate.					
4.5.1.4	A programme to promote the positive impacts should be included in the continual improvement plan. - Minor Complied -	The estate’s programme to promote the positive impacts was developed and recorded in Environmental Management Plan for year 2024 for each operating unit visited. Among programme to promote positive impacts listed in the plan are as follows: <ul style="list-style-type: none">Planting beneficial plant to attract predator for pest control in objective to reduce use of chemical.Collect wastewater in sump for re-use for premixing chemical.Installation of barn owl box.Planting of LCC at replanting area.EFB application for immature and mature areas. Site visit and record review found that the programme to promote the positive impacts has been implemented by the estate management.	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 Complied -	Training programme related to the environment for all employees was established as evident in Training Requirement for Operating Units (Estates) FY2024, listing all environment trainings required to be conducted in year 2024. Example of trainings conducted are as below: <ul style="list-style-type: none"><u>Holyrood Estate</u> <table><thead><tr><th>Training</th><th>Date</th></tr></thead><tbody><tr><td></td><td></td></tr></tbody></table>	Training	Date			Complied
Training	Date						

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Criterion / Indicator		Assessment Findings		Compliance																						
		<table><tr><td>HCV and Buffer Zone Training</td><td>30/03/2024, 18/04/2024 and 02/05/2024</td></tr><tr><td>Environment Risk Assessment (EIE & EAI) Briefing and Training</td><td>08/05/2024</td></tr><tr><td>Schedule Waste Management</td><td>22/04/2024</td></tr><tr><td>Spraying and Manuring Training</td><td>20/01/2024</td></tr></table> <ul style="list-style-type: none"><u>Kalumpong Estate</u><table><tr><th>Training</th><th>Date</th></tr><tr><td>Briefing on Environmental Aspect and Impact Identification</td><td>25/06/2024</td></tr><tr><td>Briefing on High Conservation Value (HCV) Area</td><td>14/04/2024</td></tr><tr><td>Briefing and Training on Chemical Handling, Spraying & PPE</td><td>22/02/2024</td></tr><tr><td>Training on Water Quality Management</td><td>08/04/2024</td></tr><tr><td>Training on Schedule Waste Management</td><td>04/07/2024</td></tr><tr><td>e-Swiss Monitoring Training</td><td>11/07/2024</td></tr></table> <p>Aside of the annual planned trainings, the estate management also brief on real time incidents and information's in regards to environment during muster ground. This was cross checked with sampled workers during field visit.</p>		HCV and Buffer Zone Training	30/03/2024, 18/04/2024 and 02/05/2024	Environment Risk Assessment (EIE & EAI) Briefing and Training	08/05/2024	Schedule Waste Management	22/04/2024	Spraying and Manuring Training	20/01/2024	Training	Date	Briefing on Environmental Aspect and Impact Identification	25/06/2024	Briefing on High Conservation Value (HCV) Area	14/04/2024	Briefing and Training on Chemical Handling, Spraying & PPE	22/02/2024	Training on Water Quality Management	08/04/2024	Training on Schedule Waste Management	04/07/2024	e-Swiss Monitoring Training	11/07/2024	
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e-Swiss Monitoring Training	11/07/2024																									
4.5.1.6	Management shall organize regular meetings with employees where their concerns about environmental quality are discussed. - Major Complied -	Regular meeting with employees where their concerns about environmental quality are discussed during OSH meetings. This has been verified through OSH minutes meeting, for example as follows: <ul style="list-style-type: none"><u>Holyrood Estate</u>		Complied																						

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> - Latest meeting was conducted on 21/06/2024 and agenda discussed during the meeting are no open burning, schedule waste disposal, domestic waste, environment monitoring and riparian buffer zone. • <u>Kalumpang Estate</u> <ul style="list-style-type: none"> - Latest meeting was conducted on 14/06/2024 and agenda discussed during the meeting are riparian buffer zone and no open burning. <p>Training sessions also are being platform for management to engage with workers to understand their concerns pertaining to the environment matters.</p> <p>The respective stakeholder meetings for all visited estates were held at the respective estates. Mainly the discussion focused on the scheduled waste and domestic waste handling. Minutes of meeting was sighted and verified.</p>	
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. - Major Complied -	Verification during the audit showed the trend of diesel and electricity usage for 2023 and 2024. Diesel and electricity usage for the sampled estate is sighted in 'Non-Renewable Energy Monitoring' where the information consists of month, FFB (mt), diesel usage, electricity usage, diesel/FFB ratio and electricity/FFB ratio. Monthly record of diesel usage in litre / tonne and electricity in kWh / tonne for year 2023 and 2024, is made available during the audit. Observed that the records for the above resources are made available since 2019. Baseline values based on year 2022 usage is made available for both electricity usage and diesel consumption. The details record from July 2023 to July 2024 are as follows:	Complied

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Criterion / Indicator		Assessment Findings			Compliance
		Holyrood Estate			
		Month	Diesel/FFB Ratio (litre/mt)	Electricity/FFB Ratio (kWh/mt)	
		Jul 2023	1.69	6.98	
		Aug 2023	1.78	6.77	
		Sep 2023	1.39	6.43	
		Oct 2023	1.45	6.58	
		Nov 2023	1.55	7.02	
		Dec 2023	1.46	7.46	
		Jan 2024	1.69	8.88	
		Feb 2024	1.75	9.82	
		Mar 2024	1.79	10.64	
		Apr 2024	1.56	8.69	
		May 2024	1.46	8.98	
		Jun 2024	1.48	9.06	
		Jul 2024	1.37	8.31	
		Kalumpong Estate			
		Month	Diesel/FFB Ration (litre/mt)	Electricity/FFB Ratio (kWh/mt)	
		Jul 2023	3.42	19.09	
		Aug 2023	3.34	19.30	
		Sep 2023	4.00	18.78	
		Oct 2023	3.86	35.24	
		Nov 2023	4.82	41.95	
		Dec 2023	5.98	32.26	
		Jan 2024	4.01	36.65	
		Feb 2024	2.36	26.74	
		Mar 2024	2.08	21.75	

Criterion / Indicator		Assessment Findings				Compliance																								
		<table><tr><td>Apr 2024</td><td>2.02</td><td>21.59</td></tr><tr><td>May 2024</td><td>4.67</td><td>27.00</td></tr><tr><td>Jun 2024</td><td>2.20</td><td>25.77</td></tr><tr><td>Jul 2024</td><td>2.46</td><td>20.85</td></tr></table> <p>For Kalumpong Estate, diesel and electricity consumption increased slightly during high rainfall season. Based on interview with the estate personnel, this was due to the operation of electric pumps to maintain water pressure and the use of a generator to produce electricity when the TNB substation experienced a breakdown during the high rainfall season.</p> <p>Besides that, plan to assess usage of diesel is available in Energy Management Plan under documents Environmental Management Plan for year 2024 for each operating unit visited. Example of plan are as follows:</p> <table><tr><td>Category</td><td>Types/Location</td><td>Action</td><td>Frequency</td></tr><tr><td>Electricity</td><td>Worker's housing, office area</td><td>Worker's housing inspection to ensure no illegal wiring</td><td>Weekly</td></tr><tr><td>Diesel</td><td>Transport machineries</td><td>Preventive maintenance programme for estate vehicle</td><td>Daily</td></tr></table>				Apr 2024	2.02	21.59	May 2024	4.67	27.00	Jun 2024	2.20	25.77	Jul 2024	2.46	20.85	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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Diesel	Transport machineries	Preventive maintenance programme for estate vehicle	Daily																											
4.5.2.2	The oil palm premises shall estimate the direct usage of non-renewable energy for their operations, including fossil fuel, and electricity to determine energy efficiency of their operations. This shall include fuel use by contractors, including all transport and machinery operations.	The estimate for the direct usage of non-renewable energy for estate operations, including diesel and electricity, to determine energy efficiency of their operations inclusive of fuel use by contractors, including all transport and machinery operations was available in the estate yearly budgets. Refer to the indicator 4.5.2.1 above, figures were				Complied																								

Criterion / Indicator		Assessment Findings	Compliance								
	- Major Complied -	extracted from the diesel issuance of estate diesel tank and electricity monthly bill from TNB.									
4.5.2.3	The use of renewable energy should be applied where possible. - Minor Complied -	For Kalumpang Estate, it was found that the estate uses solar panel for 5-unit streetlights within estate compound as verified during site visit and interviews with estate personnel. In contrast, for Holyrood Estate, no renewable energy was applied as of the date of this assessment.	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 Complied -	<p>Waste products and sources of pollution are identified and documented in the estate’s Waste Management Plan for year 2024 under document Environmental Management Plan for year 2024. The estate has identified scheduled waste, recycle waste, sewage and domestic waste as type of waste. Identification of waste and sources of pollution are guided by the company’s procedure entitled Waste Management Procedures for Upstream Malaysia, dated May 2022.</p> <p>Interviewed with the PIC on his understanding of types of waste and method of disposal found that she was able to respond to audit team as stated in the plan.</p> <p>Among waste products listed in the estate’s Waste Management Plan are as follows:</p> <table><tr><td>Type of Waste</td><td>Item Description and SW Code</td><td>Area/Sources</td></tr><tr><td rowspan="2">Scheduled Waste</td><td>Clinical Waste (SW404)</td><td>Clinic</td></tr><tr><td>Spent Lubricant Oil (SW305)</td><td>Workshop, Spraying Activities, Chemical Store</td></tr></table>	Type of Waste	Item Description and SW Code	Area/Sources	Scheduled Waste	Clinical Waste (SW404)	Clinic	Spent Lubricant Oil (SW305)	Workshop, Spraying Activities, Chemical Store	Complied
Type of Waste	Item Description and SW Code	Area/Sources									
Scheduled Waste	Clinical Waste (SW404)	Clinic									
	Spent Lubricant Oil (SW305)	Workshop, Spraying Activities, Chemical Store									

Criterion / Indicator		Assessment Findings			Compliance				
			Spent Hydraulic Oil (SW306) Empty chemical container/Empty lubricant container (SW409) Oily residue from workshop, service station oil/grease interceptor (SW312) Acid Batteries (SW102)						
		Domestic Waste	Rubbish	Worker housing complex, workshop, store, office					
			Sewage	Housing and office toilet					
		Recycle Waste	Re-use empty pesticides container	Chemical store and divisional store					
		Industrial Waste	Scrap metal and used tyres	Workshop					
4.5.3.2	<p>A waste management plan to avoid or reduce pollution shall be developed and implemented. The waste management plan should include measures for:</p> <p>a) Identifying and monitoring sources of waste and pollution</p> <p>b) Improving the efficiency of resource utilization and recycling of potential wastes as nutrients or converting them into value-added by-products</p> <p>- Major Complied -</p>	<p>All sampled estates have established Waste Management Plan for year 2024 to avoid or reduce pollution. According to the plan, it includes identifying and monitoring of waste and pollution, as well as recycling of potential wastes as nutrients.</p> <p>Documents of waste management plan has tabulated the following:</p> <table><tr><td>Type of Waste</td><td>Item Description and SW Code</td><td>Area/Sources</td><td>Action to be taken</td></tr></table>			Type of Waste	Item Description and SW Code	Area/Sources	Action to be taken	Complied
Type of Waste	Item Description and SW Code	Area/Sources	Action to be taken						

Criterion / Indicator		Assessment Findings				Compliance
		Scheduled Waste	Clinical Waste (SW404)	Clinic	Disposed off the item to licensed contractor, return expired drug to respective supplier.	
			Spent Lubricant Oil (SW305) Spent Hydraulic Oil (SW306) Empty chemical container/Empty lubricant container (SW409) Oily residue from workshop, service station oil/grease interceptor (SW312) Acid Batteries (SW102)	Workshop, spraying activities, chemical store	To maintain inventory in eSWIS system. Collect and record the amount. Labelling of SW and in storage. Dispose off the item through registered purchaser. Disposed off to the approved licensed contractor	
		Domestic Waste	Rubbish	Worker housing complex, workshop, store, office	Collect domestic waste by district council To collect twice a week	

Criterion / Indicator		Assessment Findings				Compliance
		Recycle Waste	Re-use empty pesticides container	Chemical store and divisional store	Store item under lock and key (recycled waste store	
					Triple rinsed and punch chemical container	
					Disposed off through approved contractor.	
		Application of EFB	Mill	Collection and application of EFB		
		During the site visit and documentation review, it was found that implementation by the estate was in line with the action plan stated in the waste management plan. For example: <ul style="list-style-type: none">• Site visit at premix area and spraying activities found that the estate has re-use empty pesticides container for chemical activities and labelling the container with 'skull'.• Domestic waste for Kalumpong Estate and Holyrood Estate is collected twice a week by the respective district councils; Majlis Daerah Selama (MDS) and Majlis Daerah Kerian (MDK) as sighted in the record of rubbish collection.• Clinical waste was disposed to DOE approved contractor, Edxxxxx Medixxxxx Sdn Bhd within 180 days.• Record of receiving EFB and EFB application were made available during the audit.				

Criterion / Indicator	Assessment Findings	Compliance
<p>4.5.3.3 The management shall establish Standard Operating Procedure for handling of used chemicals that are classified under Environment Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 to ensure proper and safe handling, storage and disposal.</p> <p>- Major Complied -</p>	<p>The SOP on Scheduled Waste disposal is established and implemented. Details as provided in SDP MQMS Standard Operating Procedure Section VII- Scheduled Waste (Hazardous Waste) Management ref no. SD/SDP/PSQM (ESH) /203-EN1 dated 26/2/2015. The SOP, among other things, outlines the following:</p> <ul style="list-style-type: none"> • Scheduled waste identification • Notification • Records • Scheduled waste inventory • Handling of schedule waste at site • Training • Consignment notes • Scheduled waste store <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. • Sticker labelling of scheduled waste generated are according to the Regulation 10 of Scheduled Waste Regulations 2005. <p>Scheduled waste generated by the estate for SW305 (spent lubricant oil), SW306 (spent hydraulic oil) and SW410 (used oil filter) are disposed of to Sime Kubota Sdn Bhd and Sime Darby Industrial Sdn Bhd upon</p>	<p>Complied</p>

Criterion / Indicator	Assessment Findings	Compliance
	<p>completion of machine/vehicle servicing and maintenance. Sighted and verified are the letter of approval from the Department of Environment (DOE) Putrajaya, dated 13/04/2022 and 06/09/2011, granting permission to Sime Kubota Sdn Bhd and Sime Darby Industrial Sdn Bhd for the collection and disposal management of scheduled waste from machine/vehicle servicing and maintenance. In addition, it was found that an LOA to Pxxxxx Fxxxx Sdn Bhd (licensed contractor approved by DOE) was issued, appointing them to provide scheduled waste management services to Sime Darby Industrial Sdn Bhd from 01/02/2024 until 31/01/2026. For Sime Kubota Sdn Bhd, scheduled waste was disposed by Mxxxx Fxxxx Rxxxxxxxx Txxxxxxxx Sdn Bhd with licensed approval from DOE valid until 30/04/2025. For clinical waste (SW404), disposal was carried out by the licensed contractor approved by DOE, Edgxxxx Medixxxxx Sdn Bhd. Furthermore, inventory of schedule waste from August 2023 to July 2024 was made available during the audit for verification at all visited estates. Inventory of schedule waste is reported online in the eSWIS system which is developed by DOE and submitted by the estates on monthly basis.</p> <p><u>Holyrood Estate</u></p> <p>Example records of disposal verified are as follows:</p> <ul style="list-style-type: none"> • Latest disposal for clinical waste was carried out on 27/05/2024 to Edgxxxx Medixxxxx Sdn Bhd. • Disposal for spent lubricant oil was carried out on 18/04/2024 to the service provider Sime Kubota Sdn Bhd. <p><u>Kalumpong Estate</u></p> <p>Latest disposal of SW404 to Edgxxxx Medixxxxx Sdn Bhd was on 26/06/2024. In addition, the latest disposal of SW305, SW410 and SW306 was carried out by Sime Kubota Sdn Bhd and Sime Darby</p>	

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Criterion / Indicator		Assessment Findings	Compliance
		Industrial Sdn Bhd on 22/07/2024 and 18/07/2024 upon completion of services/maintenance of the tractor. Record entitled 'Scheduled Waste Delivery Form' and 'Bring Back Scheduled Waste Form' for both service provider was verified during the audit.	
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 Complied -</p>	<p>The Standard Operating Procedure (SOP) for the disposal of pesticide container is mentioned under procedure SD/SDP/PSQM (ESH)/203-EN1– Scheduled Wastes (Hazardous Waste) Management. This procedure includes details on triple rinsing procedure and outlines the relevant training to be conducted in this regard.</p> <p>In the procedure also mentioned that all class 2 and above containers shall tripled rinsed and punctured at the bottom if the waste generator intends to dispose of them as non-scheduled waste. However, if the containers are to be disposed of as scheduled waste, the triple rinsing and puncturing process is not required.</p> <p>During site visit, interview, and documentation review, it was verified that empty pesticides container in the estate were triple rinsed and punctured. Following this process, these containers are treated as non-scheduled waste. Chemical container labelled with 'skull' were re-used for spraying purposes. For Holyrood Estate, the estate has appointed the recycle company, Sxxxx Kxxx Trading which has obtained approval from Majlis Bandaraya Seberang Jaya to collect recycled chemical container as evidenced in licensed endorsed by the municipal council dated 30/03/2012 and valid until 31/12/2024. Latest collection was on 05/08/2024. While at Kalumpang Estate, chemical container was re-used for spraying purpose and found that record of issued in and out of the chemical container is tally with the physical inventory at recycle store.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
4.5.3.5	Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourses. - Minor Complied -	Domestic waste generated from workers quarters and estate compound at the sampled estates were disposed of by the respective district council for each operating unit as below: - Holyrood Estate; Disposal of domestic waste by Majlis Daerah Selama (MDS) - Kalumpong Estate; Disposal of domestic waste by Majlis Daerah Kerian (MDK) Collection is made from a centralized point accumulated internally by the estate management from the living quarters and office complex. Frequency of collection domestic waste is 2 or 3 times per week. It was verified through domestic waste collection schedule. 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. Verification during audit found that no other waste such as SW and industrial waste is found dumped in the dustbin.	Complied
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 Complied -	An assessment of all polluting activities has been conducted by the sampled 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 Environmental Management Plan for year 2024 documents which consists of the following: <ul style="list-style-type: none">• Energy/GHG Management Plan	Complied

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Criterion / Indicator		Assessment Findings	Compliance																				
		<ul style="list-style-type: none"> Pollution Prevention Plan Waste Management Plan <p>All the above has outlined the sources of pollutions, category of pollution and mitigation plan.</p> <p>As part of the assessment, greenhouse gas emission was calculated on 31/12/2023 for year 2023, which give a result of GHG for all estates under SOU 2 Chersonese as below:</p> <table border="1"> <thead> <tr> <th>Description</th><th>Total emission (tCO₂e)</th><th>tCO₂e/ha</th><th>tCO₂e/t FFB</th></tr> </thead> <tbody> <tr> <td>CO₂ Emissions from Fertiliser</td><td>11,001.39</td><td>9.46</td><td>0.61</td></tr> <tr> <td>N₂O Emissions from Fertiliser</td><td>5,896.66</td><td>1.13</td><td>0.07</td></tr> <tr> <td>Fuel Consumption</td><td>91.84</td><td>0.01</td><td>0.00</td></tr> <tr> <td>Total</td><td></td><td>2.38</td><td>0.15</td></tr> </tbody> </table>	Description	Total emission (tCO ₂ e)	tCO ₂ e/ha	tCO ₂ e/t FFB	CO ₂ Emissions from Fertiliser	11,001.39	9.46	0.61	N ₂ O Emissions from Fertiliser	5,896.66	1.13	0.07	Fuel Consumption	91.84	0.01	0.00	Total		2.38	0.15	
Description	Total emission (tCO ₂ e)	tCO ₂ e/ha	tCO ₂ e/t FFB																				
CO ₂ Emissions from Fertiliser	11,001.39	9.46	0.61																				
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Fuel Consumption	91.84	0.01	0.00																				
Total		2.38	0.15																				
4.5.4.2	<p>An action plan to reduce identified significant pollutants and emissions shall be established and implemented.</p> <p>- Major Complied -</p>	<p>An action plan to reduce pollutants and emissions has been established by the sampled estate in the Environmental Management Plan for year 2024 documents which consists of the following:</p> <ul style="list-style-type: none"> Energy Management Plan Pollution Prevention Plan Waste Management Plan <p>Example of action plan are as follows:</p> <table border="1"> <thead> <tr> <th>Category</th><th>Types/Location</th><th>Action</th><th>Frequency</th></tr> </thead> <tbody> <tr> <td>Scheduled Waste</td><td>Spent lubricating oil (SW305),</td><td>Store lubricant shall lock and key</td><td>Daily</td></tr> </tbody> </table>	Category	Types/Location	Action	Frequency	Scheduled Waste	Spent lubricating oil (SW305),	Store lubricant shall lock and key	Daily	Complied												
Category	Types/Location	Action	Frequency																				
Scheduled Waste	Spent lubricating oil (SW305),	Store lubricant shall lock and key	Daily																				

Criterion / Indicator		Assessment Findings				Compliance
			spent hydraulic oil (SW306)	Disposed of to the registered purchaser	As & when necessary	
				Collect and record amount of used oils	As & when necessary	
			Clinical waste (SW404)	Disposed of the item to licensed contractor	As & when necessary	
			Used lubricant container/Chemical container	Maintain inventory for SW storage; eSwiss and manual 5 th schedule	As and when necessary	
		Domestic waste	Rubbish (workers housing complex, office, workshop, store)	Monitoring of estate quarters	Weekly	
				Collect domestic waste from office and worker quarter and disposed of by district council.	Twice a week	
		Recyclable Waste	EFB application	Application and collection of EFB	Monthly	
		Electricity	Worker's housing, office area	To ensure and educate workers/staff on electricity usage	Quarterly	

Criterion / Indicator		Assessment Findings				Compliance
		Diesel	Transport machineries	Preventive maintenance programme for estate vehicle	Daily	
		<p>Reflecting to the above, it was found that the action taken is effectively implemented as verified during site visit and documentation review, for example:</p> <ul style="list-style-type: none">• Maintenance programme for estate vehicle was recorded in the workshop notice board and maintenance form.• Daily inspection for tractor as verified in the service logbook for each tractor.• Weekly housing inspection was conducted using Housing Complex/ Nest/ Community Hall Inspections Form.• Domestic waste for Kalumpang Estate and Holyrood Estate is collected twice a week by the district councils; Majlis Daerah Selama (MDS) and Majlis Daerah Kerian (MDK), respectively, as sighted in the record of rubbish collection.• Clinical waste was disposed to DOE approved contractor, Edgxxxx Medixxxxx Sdn Bhd within 180 days.• Record of receiving EFB and EFB application were made available during the audit and were verified during the site visit.• Collection record of SW305 and SW306 by supplier, Sime Kubota Sdn Bhd and Sime Darby Industrial Sdn Bhd for the collection and disposal management of scheduled waste from machine/vehicle servicing and maintenance.				
Criterion 4.5.5: Natural water resources						

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Criterion / Indicator		Assessment Findings	Compliance																																					
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>b. Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the estate’s current activities.</p> <p>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.).</p> <p>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.</p> <p>e. Where natural vegetation in riparian areas has been removed, a plan with a timetable for restoration shall be established and implemented.</p> <p>f. Where bore well is being use for water supply, the level of the ground water table should be measured at least annually.</p> <p>- Major Complied -</p>	<p>All sampled estates have established Water Management Plan for year 2024. The plan is listed the following objectives:</p> <ul style="list-style-type: none">- Water contingency plan- To reduce freshwater usage- Monitoring of water usage <p>a. Assessment of water usage and sources of supply was done by all visited estates. The details are as follows:</p> <table><tr><th>Estate</th><th>Sources of Water Supply</th><th>Water Usage (m³/mt)</th></tr><tr><td>Holyrood</td><td>Government – Lembaga Air Perak (LAP)</td><td>1.55</td></tr><tr><td>Kalumpang</td><td>Government – Lembaga Air Perak (LAP)</td><td>4.44</td></tr></table> <p>b. All sampled estate has conducted monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the estate’s current activities.</p> <p><u>Holyrood Estate</u></p> <p>Latest sampling was conducted on 19/06/2024 by SD Guthrie Research Sdn Bhd for pond. Results of water sampling are as below:</p> <p>Water sampling point A – Sg Segar</p> <table><tr><th>pH</th><th>BOD (mg/L)</th><th>COD (mg/L)</th><th>SS (mg/L)</th><th>AN (mg/L)</th><th>DO* (mg/L)</th><th>P (mg/L)</th></tr><tr><td>6.51</td><td>1</td><td>12</td><td>4</td><td><1</td><td>2.70</td><td>0.028</td></tr></table> <p>Water sampling point B – Sg Segar</p> <table><tr><th>pH</th><th>BOD (mg/L)</th><th>COD (mg/L)</th><th>SS (mg/L)</th><th>AN (mg/L)</th><th>DO* (mg/L)</th><th>P (mg/L)</th></tr><tr><td>6.53</td><td>2</td><td>40</td><td>8</td><td><1</td><td>2.60</td><td>0.019</td></tr></table>	Estate	Sources of Water Supply	Water Usage (m³/mt)	Holyrood	Government – Lembaga Air Perak (LAP)	1.55	Kalumpang	Government – Lembaga Air Perak (LAP)	4.44	pH	BOD (mg/L)	COD (mg/L)	SS (mg/L)	AN (mg/L)	DO* (mg/L)	P (mg/L)	6.51	1	12	4	<1	2.70	0.028	pH	BOD (mg/L)	COD (mg/L)	SS (mg/L)	AN (mg/L)	DO* (mg/L)	P (mg/L)	6.53	2	40	8	<1	2.60	0.019	Complied
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Criterion / Indicator		Assessment Findings							Compliance																																	
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c. As mentioned in the Water Management Plan for all sampled estates, recycling wastewater from premix area is one way to optimize water and nutrient usage to reduce wastage. Wastewater is collected in the sump for premix used. Another method to optimize water usage is rainwater collection by placed large container at strategic location. The rainwater will be recycled for washing tractor and heavy machine This also has been verified during site visit and interview with sampled workers at all visited estates.																																										
d. The guidelines are detailed in the River Reserve Management (Management of river Reserve in SD Guthrie Plantation dated April 2014). At all visited estates, it was found adequate signage and buffer zone demarcation at natural waterways such as rivers and stream. Training also was conducted to ensure natural water ways was protected. Record of training were verified during the audit. No sign of chemical application within area buffer zone as verified during site visit.																																										
e. There were no issues on removal natural vegetation in riparian areas as verified during the field visit at all sampled estates. If any issues occurred, investigation will be conducted as per River Reserve Management (Management of River Reserve in SD Guthrie Plantation dated April 2014).																																										

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		f. No borewell is being use for water supply at the sampled estates. The water source for domestic and operational use is from government.	
4.5.5.2	No construction of bunds, weirs and dams across main rivers or waterways passing through an estate. - Minor Complied -	No construction of bunds/ weirs and dams across waterways through the estate area. 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 Complied -	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 SD Guthrie Group Agriculture Procedures.	Complied
Criterion 4.5.6: Status of rare, threatened, or endangered species and high biodiversity value			

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Criterion / Indicator	Assessment Findings	Compliance
<p>4.5.6.1 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> <ul style="list-style-type: none"> a) Identification of high biodiversity value habitats, such as rare and threatened ecosystems, that could be significantly affected by the grower(s) activities. 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>- Major Complied -</p>	<p>Group Sustainability Department of SD Guthrie Berhad has conducted the High Conservation Value (HCV) assessment for SOU 2 from 13 to 17/06/2016, and it is documented in a report dated May 2016. This report delineates the biodiversity value, ecosystem services, and social & cultural values within landscape of SOU 2. The report covers the following:</p> <ul style="list-style-type: none"> - Overview of HCV Assessment (Objectives, scope of the assessment, assessment team and methodology and participatory) - Description of assessment area - Landscape context of SOU 2 – Chersonese (Biodiversity and conservation values, ecosystem service and social & cultural values) - HCV criteria & application to agriculture (Visual observation and supporting information, wildlife in plantation and decision on HCV status) - Recommendation (HCV management and monitoring) - Appendices (HCV maps and attendance records) <p>References used for the establishment of the report, among others are as follows:</p> <ul style="list-style-type: none"> - High Conservation Value Forest (HCVF) Toolkit for Malaysia; National guide for identifying, managing and monitoring High Conservation Value Forest, published by WWF Malaysia. - Managing Biodiversity in the Landscape; Guideline for Planners, Decision Makers & Practitioner, published by Wild Asia (Malaysia) - A practical toolkit for identifying and monitoring biodiversity in oil palm landscape; published by Zoological Society of London 	<p>Complied</p>

Criterion / Indicator		Assessment Findings					Compliance																																																								
		<ul style="list-style-type: none">- HCV Threat Monitoring Protocol: HCV monitoring protocol for oil palm landscape, published by Zoological Society of London- Common Guidance for the Identification of High Conservation Value; published by HCV Resource Network- Common Guidance for the Management & Monitoring of High Conservation Value; published by HCV Resource Network <p>The map showing the coverage area in performing the HCV assessment is available in the report, which covering all estates under SOU 2 – Chersonese. Type of HCV identified for each estate are given in Table 1 under Executive Summary for the report as below:</p> <table><tr><th>Estate</th><th>No.</th><th>Assessment Area</th><th>(Ha)</th><th>Present HCV</th></tr><tr><td rowspan="4">Chersonese Estate</td><td>1</td><td>Bund (Kurau river)</td><td>10.82</td><td>HCV 4</td></tr><tr><td>2</td><td>Bund (Teluk Rubiah mangrove forest)</td><td>6.77</td><td>HCV 4</td></tr><tr><td>3</td><td>Bund (Kurau river – Jin Seng Division)</td><td>2.99</td><td>HCV 4</td></tr><tr><td>4</td><td>Mill water catchment</td><td>5.29</td><td>HCV 4</td></tr><tr><td rowspan="4">Kalumpang Estate</td><td>5</td><td>Bund (Kurau River & Cabai mangrove reserve)</td><td>9.82</td><td>HCV 4</td></tr><tr><td>6</td><td>River reserve (Kurau river)</td><td>10.72</td><td>HCV 4</td></tr><tr><td>7</td><td>Pond</td><td>0.13</td><td>HCV 4</td></tr><tr><td>8</td><td>Sri Thirupathaiamman Temple</td><td>0.42</td><td>HCV 6</td></tr><tr><td rowspan="4">Tali Ayer Estate</td><td>9</td><td>Bund (Samagagah’s river)</td><td>3.88</td><td>HCV 4</td></tr><tr><td>10</td><td>River reserve (Kurau river)</td><td>10.72</td><td>HCV 4</td></tr><tr><td>11</td><td>Bund (Kerian River)</td><td>0.21</td><td>HCV 4</td></tr><tr><td>12</td><td>Monkey Island</td><td>14.65</td><td>HCV 4</td></tr></table>					Estate	No.	Assessment Area	(Ha)	Present HCV	Chersonese Estate	1	Bund (Kurau river)	10.82	HCV 4	2	Bund (Teluk Rubiah mangrove forest)	6.77	HCV 4	3	Bund (Kurau river – Jin Seng Division)	2.99	HCV 4	4	Mill water catchment	5.29	HCV 4	Kalumpang Estate	5	Bund (Kurau River & Cabai mangrove reserve)	9.82	HCV 4	6	River reserve (Kurau river)	10.72	HCV 4	7	Pond	0.13	HCV 4	8	Sri Thirupathaiamman Temple	0.42	HCV 6	Tali Ayer Estate	9	Bund (Samagagah’s river)	3.88	HCV 4	10	River reserve (Kurau river)	10.72	HCV 4	11	Bund (Kerian River)	0.21	HCV 4	12	Monkey Island	14.65	HCV 4	
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Criterion / Indicator		Assessment Findings					Compliance	
		Holyrood Estate	13	River reserve (Sg. Segar)	12.19	HCV 4		
		Total of HCV area for SOU 2				83.39 Ha		
		Besides the above, the conservation status of the identified flora and fauna species are provided in the report, under Table 10: Common wildlife found in SOU 2 (Section 2.2.4 of report). Example of identified high biodiversity value habitat and its conservation status in SOU 2 are as below:						
		Common Name	Conservation Status		Remark			
			IUCN	WCA 2010				
		Birds						
		White-throated king fisher	LC – Least Concern	Totally protected wildlife	Can be found in field drain			
		Red jungle fowls	LC – Least Concern	Protected wildlife (Hunted species)	Randomly found in oil palm field			
		Common myna	LC – Least Concern	Not listed	Randomly found in oil palm field			
		Intermediate egret	LC – Least Concern	Totally protected wildlife	Can be found in POME			
		Mammals						
		Wild boar	LC – Least Concern	Protected wildlife (Hunted species)	Interview notes from field workers			

Criterion / Indicator		Assessment Findings				Compliance
		Dusky leaf monkey	NT – Not Theraten	Totally protected wildlife	Sighted along Teluk Rubiah forest borders	
		Long-tailed macaque	LC – Least Concern	Protected wildlife (Others)		
		Leopard cat	LC – Least Concern	LC – Least Concern	Nocturnal. Interview notes from field workers	
		Reptiles				
		Common cobra	LC – Least Concern	Protected wildlife (Others)	Interview notes from field workers	
		Monitor lizard	LC – Least Concern	Protected wildlife (Others)	Randomly found in oil palm field	
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> <ol style="list-style-type: none"> Ensuring that any legal requirements relating to the protection of the species are met. Discouraging any illegal or inappropriate hunting, fishing, or collecting activities; and developing responsible measures to resolve human-wildlife conflicts. <p>- Major Complied -</p>	<p>Based on HCV report assessment, there is no RTE species is identified within the sampled estate surrounding. Explained in the HCVs report that should any RTE species identified, an action shall be taken by informing Wildlife Department.</p> <p>As part of discouraging any illegal or inappropriate hunting, fishing or collecting activities, no hunting and reporting of animals' sightings, briefing is given to workers at all sampled estates as below:</p> <ul style="list-style-type: none"> Holyrood Estate – Training was conducted on 30/03/2024, 18/04/2024 and 02/05/2024. Kalumpang Estate – Training was conducted on 14/04/2024. 				Complied

Criterion / Indicator		Assessment Findings	Compliance												
		Signage on illegal hunting, fishing, and collecting activities is also demarcated in the estate compound as an additional management operation in discouraging illegal hunting. This has been verified during the site visit.													
4.5.6.3	A management plan to comply with Indicator 1 shall be established and effectively implemented, if required. - Major Complied -	<p>Based on the HCV report assessment, it was concluded with recommendations that incorporated basic conservation planning principles into management regimes of preserving the HCV and conservation areas. This has been mentioned in section 3.1 and 3.2 of the HCV report. In addition, Table 18: Recommendation for Managing Threats are stated in the report as below:</p> <table> <tr> <th>No</th><th>HCV Area (HCVA)</th><th>Possible Threats</th><th>Management & monitoring of HCVA</th></tr> <tr> <td>1</td><td>Coastline/ fringe mangrove/ bund</td><td>Soil erosion Eroded soil deposited down persistently can cause loss of land</td><td>Education and awareness for workers Marking of HCVA on the map and in the field Monitoring by photo of shoreline Monitoring of water table Soil/ground cover management Waterway sedimentation and siltation measurements</td></tr> <tr> <td>2</td><td>River reserve/water bodies</td><td>Riverbank erosion Sedimentation</td><td>Education and awareness for workers</td></tr> </table>	No	HCV Area (HCVA)	Possible Threats	Management & monitoring of HCVA	1	Coastline/ fringe mangrove/ bund	Soil erosion Eroded soil deposited down persistently can cause loss of land	Education and awareness for workers Marking of HCVA on the map and in the field Monitoring by photo of shoreline Monitoring of water table Soil/ground cover management Waterway sedimentation and siltation measurements	2	River reserve/water bodies	Riverbank erosion Sedimentation	Education and awareness for workers	Complied
No	HCV Area (HCVA)	Possible Threats	Management & monitoring of HCVA												
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2	River reserve/water bodies	Riverbank erosion Sedimentation	Education and awareness for workers												

Criterion / Indicator		Assessment Findings				Compliance
				Eutrophication of aquatic environments and vegetation overgrowth due to fertiliser application Interruption on aquatic biological health Degradation of catchment areas	Monitoring water sampling results (where applicable) Ensure no agrochemical activities are carried out at bordering the water bodies Cover any bare soil with planting of vetiver grasses, groundcovers to reduce soil erosion Monitoring by photos of riverbanks	
		3	Forest border	Forest encroachment Illegal poaching/wildlife hunting Illegal logging Human-wildlife conflict	Erect signboards to create awareness such as no trespassing, no hunting, no open burning, etc. Liaison with forestry and wildlife officer/department on ways to handle any huma-wildlife conflicts. Educate internal and external stakeholders to discourage illegal poaching and logging.	

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Criterion / Indicator		Assessment Findings				Compliance
					Notify relevant authorities immediately if any fires and/or illegal activities are sighted	
		4	Religious/sacred area	Demolition Vandalism	Ensure the area is secured and housekeep. Enabling a consistent, two-way engagement with locals (mutual agreement and continuous consultation) Monitoring by photos of respective area.	
		Based on the above recommendation, each visited operating unit has established HCV/Biodiversity Management Plan base on the HCV identified in the report. Reviewed and sighted the implementation of the management plan as follows: <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 for sampled estate as below:<ul style="list-style-type: none">- Holyrood Estate – Training was conducted on 30/03/2024, 18/04/2024 and 02/05/2024.- Kalumpong Estate – Training was conducted on 14/04/2024.• All visited estates has conducted monitoring on HCV area on monthly basis. The monitoring focusing on encroachment/ sign of trespassing,				

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Criterion / Indicator		Assessment Findings	Compliance
		<p>wildlife issues/ conflicts/ sightings, pollution/ erosion issues and others. Reviewed the Monitoring of HCV & Conservation Area records for verification. Noted during site visit, the condition of the HCV area was consistent with the reports.</p> <p>Signage on prohibition to conducts activities such as swimming, fishing and chemical applications has been erected at the buffer zone area as mentioned in the HCV report. Noted during interview with the sprayers, the understanding on prohibition of activities in the buffer zone area is satisfactory. No evidence of chemical application sighted at the area.</p>	
Criterion 4.5.7: Zero burning practices			
4.5.7.1	<p>Use of fire for waste disposal and for preparing land for oil palm cultivation or replanting shall be avoided except in specific situations, as identified in regional best practice.</p> <p>- Major Complied -</p>	<p>SD Guthrie Berhad (formerly known as 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. In practice, if there is any replanting in the operating unit, the estate management will follow the procedure of felling and shredding the palm trunks as outlined in the company's Agriculture Manual.</p> <p>Domestic waste generated from workers quarters and estate compound at the sampled estates were disposed of by the respective district council for each operating unit as below:</p> <ul style="list-style-type: none"> - Holyrood Estate; Disposal of domestic waste by Majlis Daerah Selama (MDS) 	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>- Kalumpang Estate; Disposal of domestic waste by Majlis Daerah Kerian (MDK)</p> <p>Collection is made from a centralized point accumulated internally by the estate management from the living quarters and office complex. Frequency of collection domestic waste is 2 or 3 times per week. It was verified through domestic waste collection schedule. Verification during audit found that no other waste such as SW and industrial waste is found dumped in the dustbin. In addition, site visit to living quarters found no evidence of waste burning.</p>	
4.5.7.2	<p>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.</p> <p>- Major Complied -</p>	Not applicable as no special application is made for areas where risk of disease spread as to date.	N/A
4.5.7.3	<p>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.</p> <p>- Major Complied -</p>	Not applicable as no application for controlled burning is made as to date.	N/A
4.5.7.4	<p>Previous crops should be felled or mowed down, chipped and shredded, windrowed or pulverized or ploughed and mulched.</p> <p>- Minor Complied -</p>	Based on the records on the land clearing and felling for the replanting at visited estates, method of land clearing, and preparation was used such as felling & chipping, cambering/land forming and path construction. The method of the replanting is felled, chipped and shredded was mentioned in the company's Responsible Agriculture Charter (RAC). This practice has been verified during site visit at all visited estates.	Complied
4.6 Principle 6: Best Practices			

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Criterion / Indicator		Assessment Findings	Compliance
Criterion 4.6.1: Site Management			
4.6.1.1	<p>Standard operating procedures shall be appropriately documented and consistently implemented and monitored.</p> <p>- Major Complied -</p>	<p>Standard operating procedure has been addressed in the Sustainability Management Procedure Manual Update June 2022, Standard Operating Procedures (SOP) dated 11/01/2023 and The Oil Palm Manual (SD Guthrie Agricultural Reference Manual). The manual covering the activity for future replanting, oil palm nursery practices, planting techniques, soil conservation and terracing, pest, and diseases, weed management, manuring of oil palm, immaturity, harvesting, crop forecasting and managing difficult soils. All the activities have been described comprehensively in the Standard operating procedure (SOP) and pictorial SOP. The estate implemented the SOPs through its daily operations.</p> <p><u>Holyrood Estate</u></p> <p>Observed harvesting operation and FFB evacuation using a grabber mini tractor at field 08. All workers involved had been trained by the estate management before carrying out the assigned work, and the harvester strictly adhered to the minimum ripeness standard, which is harvesting bunches with 5 loose fruits on the ground as verified during an interview with the harvester. Harvester is able to demonstrate their understanding with regards to the work assigned to them.</p> <p><u>Kalumpong Estate</u></p> <p>Observed Pest and Disease (P&D) activity at field 24A and it is confirmed that the activity was conducted according to the oil palm manual. An interview with the workers has confirmed that the workers were informed and trained to carry out P&D spraying. It was also found that the workers able to demonstrate their understanding of safety and health and the process of P&D spraying including type of chemical use,</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		preparation of tools, techniques of spray, etc. as verified during interview with the workers.	
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 Complied -	The soil conservation measures implemented at the sloping areas are construction of terrace, establishment of cover crop and construction of roadside drain. This is guided by the SOP Steep Slopes Management (Doc No. SMP-GPB-10; dated 18/03/2021). The objective was to ensure soil conservation, prevention, control of erosion and safety at steep slopes. Both estates (i.e., Holyrood and Kalumpong Estate) located on flat area, hence there was no planting at slopes of greater than 25°. Observed throughout the estate that good ground cover dominated with soft grasses is maintained to minimize soil erosion and keep soil moisture. Appropriate soil conservation measures such as proper perpendicular frond stacking between interrow of palms to minimize surface run-off. Water management were in practice such as collection drain every 2 rows of palms was constructed. No chemical activities near to the drain practices by estates as verified during site visit. Minimal surface run-off was observed throughout the estate.	Complied
4.6.1.3	A visual identification or reference system shall be established for each field. - Major Complied -	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 at all sample estates, field number, hectarage and stand per ha are marked on the concrete markers at each field boundary. Examples are as below: i) Field: 2002A Hectarage: 71.24 Ha SPH: 168	Complied

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Criterion / Indicator		Assessment Findings	Compliance																														
		ii) Field: 2014A Hectarage: 55.34 Ha SPH: 165																															
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 Complied -	Both estates (i.e., Holyrood Estate and Kalumpang Estate) have established 5 years business plan as a guidance for daily estate operations. Sighted the 5-year business plan FY 2024 - 2028 available for verification. The business plan contains total mature ha, estimated FFB price/mt, yield per hectare, estimated FFB/mt, upkeep & maintenance, harvesting, general charges, income, and profit/loss.	Complied																														
4.6.2.2	Where applicable, an annual replanting programme shall be established. Long term replanting programme should be established and review annually, where applicable every 3-5 years. - Major Complied -	Both estates (i.e., Holyrood Estate and Kalumpang Estate) has established 5 years replanting programme from year 2024 to 2028. The details are as below: <u>Holyrood Estate</u> <table><tr><th>Field</th><th>Felling Date</th><th>Planting Date</th><th>Hectarage</th></tr><tr><td>P01B</td><td>06/2025</td><td>09/2025</td><td>17.79</td></tr><tr><td>P04M</td><td>06/2027</td><td>09/2027</td><td>37.49</td></tr></table> <u>Kalumpang Estate</u> <table><tr><th>Field</th><th>Replanting Programme</th><th>Hectarage</th></tr><tr><td>2001B, 2002A, 2003D, Part 2006A, 2000A</td><td>2024</td><td>166.03</td></tr><tr><td>2003A1, 2002B1, 1998</td><td>2025</td><td>171.47</td></tr><tr><td>2002A1, 2002A2</td><td>2026</td><td>221.00</td></tr><tr><td>2001A3, 2001A1, 2002B</td><td>2027</td><td>150.73</td></tr><tr><td>2006A1, 2006A3, 2006A4, 2009A</td><td>2028</td><td>151.24</td></tr></table>	Field	Felling Date	Planting Date	Hectarage	P01B	06/2025	09/2025	17.79	P04M	06/2027	09/2027	37.49	Field	Replanting Programme	Hectarage	2001B, 2002A, 2003D, Part 2006A, 2000A	2024	166.03	2003A1, 2002B1, 1998	2025	171.47	2002A1, 2002A2	2026	221.00	2001A3, 2001A1, 2002B	2027	150.73	2006A1, 2006A3, 2006A4, 2009A	2028	151.24	Complied
Field	Felling Date	Planting Date	Hectarage																														
P01B	06/2025	09/2025	17.79																														
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2001B, 2002A, 2003D, Part 2006A, 2000A	2024	166.03																															
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Criterion / Indicator		Assessment Findings	Compliance
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 Complied -</p>	<p>Reflecting to indicator 4.6.2.1, both estates (i.e., Holyrood Estate and Kalumpong Estate) have established 5 years business plan as a guidance for daily estate operations. Sighted the 5-year business plan FY 2024 – 2028 available for verification. The business plan contains total mature ha, estimated FFB price/mt, yield per hectare, estimated FFB/mt, upkeep & maintenance, harvesting, general charges, income, and profit/loss.</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 Complied -</p>	<p>The management plan was effectively implemented, and the achievement of the goals and objectives were regularly monitored, documented, and reviewed through Daily Reporting, Monthly Progress Reports, Monthly Accounts Reports, Annual Financial Reports, Agronomist Visit Reports and Internal Audit Report. Internal audit conducted on 10/05/2024, for Holyrood Estate and 08/05/2024 for Kalumpong Estate.</p> <p>The achievement and performance of the estate are also monitored through Estate Structured Recovery Assessment. During the visit, the estate is required to provide a mitigation plan and status/timeline for addressing any operational issues identified during the assessment. Report for each visit is available for verification as below:</p> <ul style="list-style-type: none"> - Holyrood Estate: Estate Structured Recovery Assessment Report dated 24/05/2024. - Kalumpong Estate: Estate Structured Recovery Assessment Report dated 22/05/2024. <p>To monitor field performance, Agronomist visit is scheduled once a year</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>conducted by Chief Agronomist II to monitor the palm oil and field upkeep performance as well as palm oil nutrient deficiency. Latest Agronomist visit is as below:</p> <ul style="list-style-type: none"> • 13/07/2023 for Kalumpong Estate • 16/08/2023 for Holyrood Estate <p>The report includes the following contents:</p> <ul style="list-style-type: none"> ○ Agronomic and fertiliser recommendation ○ Rainfall distribution & yield impact ○ Yield and age profile distribution. ○ Palm nutritional status/observation ○ Agronomic matters <p>Furthermore, business management plan is regularly monitored through visits by the Region General Manager to each operating unit on timely basis.</p>	
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 Complied -</p>	<p>Based on contracts agreed between contractors/service providers and estates evident that the pricing mechanisms for the products and other services are properly documented, which pricing mechanisms are described in the Contract Agreement of each Suppliers or Contractors appointed by the grouping and agreed by both parties.</p> <p>It is further verified that payments to contractors and other service providers are paid within the period specified in the contract agreement. Therefore, the pricing mechanisms are effectively implemented.</p>	Complied
4.6.3.2	All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner.	Based on the audit conducted, evidence was found that each visited estates deals fairly and transparently with its contractors. Contracts	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	- Major Complied -	<p>sampled and reviewed during the audit were found to be fair, legal, and transparent, with clearly outlined details such as the purpose of the contract, rights and obligations of both parties, contract amount and payment terms, specific timeframe, and mutual termination clause. The sampled contracts include:</p> <p>(1) Holyrood Estate:</p> <ul style="list-style-type: none"> Axxx Kxxxx Exxxxxxxxx: FFB Transportation. Contract valid from 01/04/2024 until 31/12/2024. Jx Axxx Mxxx Exxxxxxxxx. Transportation and Application of EFB valid from 01/06/2024 until 31/05/2025. <p>(2) Kalumpong Estate:</p> <ul style="list-style-type: none"> Jxx Rxx Exxxxxxxxx: Rental Tractor and General Work. Contract valid from 01/01/2024 until 31/12/2024 - 7 days from the date of receipt of the written claim from the contractor. Jx Axxx Mxxx Exxxxxxxxx: Rental lorry and machineries. Contract valid from 01/01/2024 until 31/12/2024. Bxxxx Sxxxx Exxxxxxxxx: Transportation of FFB. Contract agreement valid from 01/01/2024 until 31/12/2024. <p>Evidence was also available to support the fact that the estates made agreed payments to contractors in a timely manner upon receiving the original invoice. The demonstration of timely payments was confirmed during stakeholder consultations. Additionally, evidence was available showing that agreed payments were made on time, accompanied by purchase orders, invoices, and payment vouchers. Examples of such payments include:</p> <p>(1) Holyrood Estate:</p>	

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> Axxx Kxxx Exxxxxxx: FFB Transportation. Contract valid from 01/04/2024 until 31/12/2024. Sighted invoice no.: J0980 (dated 30/06/2024); Payment Voucher No. 1600023367 (dated: 17/07/2024) – within agreed timeframe (not later than thirty days after the acceptance of the transporter invoice). Jx Axxx Mxxx Exxxxxxx. Transportation and Application of EFB valid from 01/06/2024 until 31/05/2025. Sighted invoice no.: IV-04048 (dated 02/08/2024); Payment Voucher No. 1600036798 (dated: 05/08/2024) – within agreed timeframe (7 days from the date of receipt of the written claim from the contractor). <p>(2) Kalumpung Estate:</p> <ul style="list-style-type: none"> Jxx Rxx Exxxxxxx: Rental Tractor and General Work. Contract valid from 01/01/2024 until 31/12/2024 - Sighted invoice no.: JUNE2024-007 (dated 30/06/2024); Payment Voucher No. 1600034238 (dated: 05/07/2024) – within agreed timeframe (7 days from the date of receipt of the written claim from the contractor). Jx Axxx Mxxx Exxxxxxx: Rental lorry and machineries. Contract valid from 01/01/2024 until 31/12/2024. Sighted invoice no.: IV-04047 (dated 31/07/2024); Payment Voucher No. 1600037596 (dated: 05/08/2024) – within agreed timeframe (7 days from the date of receipt of the written claim from the contractor). Bxxxx Sxxxx Exxxxxxx: Transportation of FFB. Contract agreement valid from 01/01/2024 until 31/12/2024. Sighted invoice no.: 1540 (dated 30/06/2024); Payment Voucher No. 1600023154 (dated: 17/07/2024) – within agreed timeframe (not later than thirty days after the acceptance of the transporter invoice). 	

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Criterion / Indicator		Assessment Findings	Compliance
Criterion 4.6.4: Contractor			
4.6.4.1	Where contractors are engaged, they shall understand the MSPO requirements and shall provide the required documentation and information. - Major Complied -	<p><u>Holyrood Estate</u></p> <p>The estate management has conducted the briefing for MSPO requirement on the contractor Axxx Kxxxx Enterprise. Details of the briefing is such as follows:</p> <p>Title: Contractor Engagement with RSS & RSQM – SOU 2</p> <p>Date: 17/01/2024</p> <p>Venue: Community Hall, Tali Ayer Estate</p> <p>Verify the attendance list, photos and training materials for the training is available as per audit.</p> <p>The contractor need to follow MSPO guideline in accordance with the SD Guthrie 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>Kalumpong Estate</u></p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>The estate management has conducted the briefing for MSPO requirement on the contractor OXXX (rental lorry and machineries). Details of the briefing is such as follows:</p> <p>Title: Briefing to C&V</p> <p>Date: 25/01/2024</p> <p>Venue: Main Office, Gedong Division</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 SD Guthrie 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. 	
4.6.4.2	<p>The management shall provide evidence of agreed contracts with the contractor.</p> <p>- Major Complied -</p>	<p><u>Holyrood Estate</u></p> <p>Contract agreement is available as per sample in Holyrood Estate is such as following:</p> <ol style="list-style-type: none"> 1. Axxx Kxxxx Enterprise (Transportation of FFB) dated 01/04/2024 valid until 31/03/2025. Sighted the Letter of Extension for the contractor that was signed on 28/03/2025 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>2. Jx Axxx Mxxx Enterprise (Transportation and Application of EFB) with validity from 01/06/2024 until 31/05/2025. Sighted the agreement of Letter of Award ("LOA") that was signed by both party on 14/05/2024</p> <p><u>Kalumpong Estate</u></p> <p>Contract agreement is available as per sample in Kalumpong Estate is such as following:</p> <p>1. Oxxxx Enterprise, (Rental Machineries) with validity dated 01/01/2024 valid until 31/12/2024. Sighted the agreement of Letter of Award ("LOA") that was signed by both party on 01/01/2024</p>	
4.6.4.3	<p>The management shall accept MSPO approved auditors to verify assessments through a physical inspection if required.</p> <p>- Minor Complied -</p>	<p><u>All sample estate</u></p> <p>All contractors engaged by estates were bound to understand and comply to their contractual agreements that includes MSPO requirements through signing of Vendor Integrity Pledge (VIP) which enable accredited CB to audit them.</p>	Complied
4.6.4.4	<p>The management shall be responsible for the observance of the control points applicable to the tasks performed by the contractor, by checking and signing the assessment of the contractor for each task and season contracted.</p> <p>- Major Complied -</p>	<p><u>All sample estate</u></p> <p>All works performed by the contractors at the estates are checked and verified by the estates' personnel. Projects where tenders are issued by HQ are checked by representative from HQ.</p>	Complied
4.7 Principle 7: Development of new planting			
Criterion 4.7.1: High biodiversity value			

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Criterion / Indicator		Assessment Findings	Compliance
4.7.1.1	Oil palm shall not be planted on land with high biodiversity value unless it is carried out in Complied with the National and/or State Biodiversity Legislation. - Major Complied -	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 Complied -	Not applicable in the estate.	N/A
Criterion 4.7.2: Peat Land			
4.7.2.1	New planting and replanting may be developed and implemented on peat land as per MPOB guidelines on peat land development or industry best practice. - Major Complied -	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 Complied -	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,	Not applicable in the estate.	N/A

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Criterion / Indicator		Assessment Findings	Compliance
	via participatory methodology which includes external stakeholders. - Major Complied -		
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 Complied -	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 Complied -	Not applicable in the estate.	N/A
Criterion 4.7.4: Soil and topographic information			
4.7.4.1	Information on soil types shall be adequate to establish the long-term suitability of the land for oil palm cultivation. - Major Complied -	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 Complied -	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	Not applicable in the estate.	N/A

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Criterion / Indicator		Assessment Findings	Compliance
	laws. - Major Complied -		
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 Complied -	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 Complied -	Not applicable in the estate.	N/A
Criterion 4.7.6: Customary land			
4.7.6.1	No new plantings are established on recognised customary land without the owners' free, prior and informed consent, dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions. - Major Complied -	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 Complied -	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	Not applicable in the estate.	N/A

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Criterion / Indicator		Assessment Findings	Compliance
	available. - Major Complied -		
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 Complied -	Not applicable in the estate.	N/A
4.7.6.5	Identification and assessment of legal and recognised customary rights shall be documented. - Major Complied -	Not applicable in the estate.	N/A
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 Complied -	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 Complied -	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 Complied -	Not applicable in the estate.	N/A

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MSPO MS:2530-Part 4 Checklist (Malaysian Sustainable Palm Oil 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 -	SD Guthrie 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 -	SD Guthrie 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 -	SD Guthrie Berhad has implemented internal audit procedure outlined in the SD Guthrie Berhad, specifically detailed in 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 07/05/2024 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 -	SD Guthrie Berhad has established internal audit procedures documented in Internal Audit Procedure; Doc number: SDP/GSD/SCU/IAP; Revision: 04; Document Date: April 2024 MSPO Internal Audit was conducted on 07/05/2024 by Sustainability Compliance Unit, Group Sustainability Department. The Internal Audit Report was available for verification. During the assessment, the internal audit team raised 5 Major and 0 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. Estate promptly addressed all findings within the designated timeframe, serving as tangible proof of their responsiveness. The MSPO Internal Audit was conducted on 07/05/2024 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 07/05/2024 by Sustainability Compliance Unit, Group Sustainability Department. The Internal Audit Report was available for verification.</p> <p>SD Guthrie 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 13/05/2024 at Chersonese 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 10. Improvement of the effectiveness of the management system and process 11. Resource needs 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
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. Continuous improvement plan is such as: 1. Replacement of Manual Punch Card to Face Recognition 2. 5's Implementation at all Station 3. TNB Consumption: • Installation of Primasonic Soot Blower to reduce TNB consumption and increase by-product (PK Shell) 4. Sludge Condensate Oil Recovery System • Product TCO (to reduce oil to effluent) 5. Add emergency door at engine room	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 -	The mill management has implement new techniques for daily attendance record which is Face recognition and thumb print which replace manual punch card.	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.	SD Guthrie Berhad (formerly known as Sime Darby Plantation Berhad) has developed Standard Operation Manual (SOM) – Procedure for External Communication, Appendix 5.5.3.2, version 1 dated 01/04/2008 to put in place a system to effectively communicate with external interested parties	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	<p>on matters pertaining to performance of the mill. While for procedure related for internal stakeholder was documented in the Sustainable Plantation Management System, Appendix 5, version 1 dated 01/11/2008 under section Flowchart and Procedures on Handling Internal Issues.</p> <p>Timeframe for internal and external communication to provide feedback within two weeks from the date of receipt for communication requiring direct feedback and within one week of the completion of the investigation for communication requiring investigation.</p> <p>The management have communicated the information to the relevant stakeholders during stakeholder meeting. Latest stakeholder meeting conducted on 24/06/2024.</p> <p>In addition, the management has established a mechanism as per Standard Operating Manual (SOM) said above for the relevant stakeholder to request mill information. The audit team found that request made by stakeholders has been response by the mill management within stipulated time frame as stated in the procedure above.</p> <p>For example, according to Department of Environment (DOE) logbook visit dated 15/02/2024, stated the mill was instructed to submit a written application for boiler no. 3 to DOE Taiping. The mill has responded on 15/07/2024 by submitting a written notification for the boiler, air pollution control equipment, and chimney, in accordance with the specifications issued by Director-General of DOE to the DOE Taiping.</p>	
4.2.1.2	<p>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.</p> <p>- Major compliance -</p>	<p>Mill management documents related to sustainability available during the on-site audit upon request including sustainability policies, procedures, social impact assessment report, land titles, occupational safety & health plan, complaints & grievance records, continuous improvement plan and environmental assessments as well as management action plans.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>Furthermore, annual sustainability report, sustainability policies, Human Right Charter documents, company statement and global documents are published in the company's website; https://www.sdguthrie.com/sustainability/reports-policies-and-statements/. The website is found accessible for public user.</p> <p>Management also have listed confidential documents such as financial statement, account statements, personal file, stock book and contract agreement.</p>	
Criterion 4.2.2 – Transparent method of communication and consultation			
4.2.2.1	<p>Procedures shall be established for consultation and communication with the relevant stakeholders.</p> <p>- Major compliance -</p>	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 for Mill (MQMS) under dated 01/11/2008.	Complied
4.2.2.2	<p>The management shall nominate management officials at the operating unit responsible for issues related to <i>indicator 1</i>.</p> <p>- Minor compliance -</p>	The mill management has appointed the mill manager, Mr. Bukhari bin Yusof Azuddin as the responsible person for the social issues. The appointment letter dated 01/01/2023 approved by Chief Executive Officer Northern Region (Madam Nik Maziah binti Nik Mustapha).	Complied
4.2.2.3	<p>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.</p> <p>- Major compliance -</p>	The POM has established the list of Stakeholders and documented in the List of Stakeholders (FY 2024) updated on 07/05/2024. 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.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		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 24/06/2024. The minutes of the "Stakeholder Meeting" that was conducted at Chersonese Estate \Hall are available as per the audit.	
Criterion 4.2.3 – Traceability			
4.2.3.1	<p>The management shall commit itself to implement and maintain the requirements for the traceability and shall establish a standard operation procedure for traceability.</p> <p>- Major compliance -</p>	<p>SD Guthrie Berhad (formerly known as Sime Darby Plantation Berhad) has established traceability procedure to be adopted by all operating unit. This procedure documented in the procedure entitled Sustainable Supply Chain and Traceability Procedure for Upstream Malaysia (SDP/GSD/202401/SCCS), dated January 2024. The objectives of the procedure are as below:</p> <ol style="list-style-type: none"> 1. To ensure that the production and claims of certified sustainable materials adhere to the relevant sustainability certification systems (RSPO Principle and Criteria (P&C), RSPO Supply Chain Certification Standard (SCC) Standard; Malaysian Sustainable Palm Oil (MSPO); International Sustainability and Carbon Certification (ISCC). 2. To provide guidelines for mills producing Technical Grade Oil (GO) on traceability requirements under ISCC requirement for waste & residues materials i.e., Empty Fresh Fruit Bunch (EFB), Palm Oil Mill Effluent (POME) oil and tank residue oil'. "Tank residue oil refers to bottom oil in CPO storage tank that does not meet quality specifications and is not consumable by human/ animal. This oil is classified under ISCC as waste/residues from processing vegetable or animal oil (specification of raw material or crop). 	Complied

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		<p>The above procedure also outlined the process of the FFB delivery and despatch of CPO & PK from the mill.</p> <p>Example of FFB, CPO and PK records were verified during the audit as below:</p> <p>➤ FFB delivery:</p> <ul style="list-style-type: none"> a) Supplier: Ladang Kalumpong Ladang Kalumpong Gedong Division, 34300 Bagan Serai, Perak. Buyer: Chersonese Palm Oil Mill 34350 Kuala Kurau, Perak Darul Ridzuan. b) Fresh Fruit Bunches (FFB) c) 10,880 KG d) 22/06/2024 e) DO No: 23945, Lorry No: RM8557KP26 f) MSPO 688334 g) 10/01/2023 – 09/01/2028 <p>➤ PK delivery:</p> <ul style="list-style-type: none"> a) Supplier: Chersonese Palm Oil Mill 34350 Kuala Kurau, Perak Darul Ridzuan. Buyer: Pxxx (Kxx Lxxxx) – Pxxx Oxx Mxxx Sdn Bhd Block G4 & G5, Lumut Port Industrial Park, Mukim Acheh, Jalan Lumut, 32000 Sitiawan, Perak. b) Palm Kernel (PK) - MB c) 17,9900 KG d) 06/06/2024 e) DO No: 016760, Lorry No: KDA 9771 f) RSPO 590800 (Sold as RSPO certified) 	
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Criterion / Indicator		Assessment Findings	Compliance
		<p>g) 05/10/2021 to 04/10/2026 (Sold as RSPO certified)</p> <p>➤ CPO delivery:</p> <p>a) Supplier: Chersonese Palm Oil Mill 34350 Kuala Kurau, Perak Darul Ridzuan. Buyer: Wxxxxx Pxxx Pxxxxxxx Sdn Bhd Lot PT 146144, Jalan Sungai Pinang 5/11/KS11, Taman Perindustrian Pulau Indah, Pulau Indah Selangor.</p> <p>b) Crude Palm Oil (CPO)</p> <p>c) 39,750 KG</p> <p>d) 22/06/2024</p> <p>e) DO No: 016792, Lorry No: BQJ 2526</p> <p>f) Not applicable (sold as non-certified)</p> <p>g) Not applicable (sold as non-certified)</p>	
4.2.3.2	The management shall conduct regular inspections on compliance with the established traceability system. - Major compliance -	Management has conducted regular inspection of compliance with the traceability system. Regular inspection on compliance of the system is verified by staff, assistant manager and manager of the mill as verified in the records of CPO & PK despatch as well as FFB received such as weighbridge ticket, daily production record, dispatch chit and summary of FFB received for the month. Furthermore, the periodical monitoring of the compliance of the traceability system against the MSPO Standard is performed through the internal audit by the Group Sustainability Department. It has been verified in the internal audit report for Chersonese POM.	Complied
4.2.3.3	The management shall identify and assign suitable employees	Mill management has identified and assigned person responsible for traceability system. Appointment letters entitled 'Appointment as Person in	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	to implement and maintain the traceability system. - Minor compliance -	Charge for Environment/Quality Management System' of the appointed person is made available during the audit. Assistant Manager appointed as person in charge for traceability system through appointment letter dated 01/01/2024. The appointed person responsibilities related to MSPO traceability, are clearly outlined in point 10 of the appointment letter.	
4.2.3.4	Records of storage, sales, delivery or transportation of crude palm oil and palm kernel shall be maintained. - Major compliance -	Sustainable Supply Chain and Traceability for Upstream Malaysia ver. 01, dated 12/01/2024 with reference document no. SDP/GSD/2024-02/SCCS is the procedure for traceability. The procedure requires validation of certificate of supplying estates. The procedure had identified critical control points to prevent contamination of non-certified FFB. The current traceability system is Sime Weigh System. The mill maintains the records of CPO/PK storage and recorded in the Daily Production Summary Report. For CPO and PK dispatch, the mill maintains records in Oil Dispatch Summary form. No MSPO certified products were sold since last audit. Sample of CPO and PK was verified in indicator 4.2.3.1.	Complied
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 -	Chersonese POM continue to comply with the legal requirements. Among the evidence of legal compliance as follows: 1. 'Dandang' – PMD-PK/24110463 – Boiler (PK PMD 80569) - expiry 09/09/2025 2. 'Pengandung Tekanan Tak Berapi' – PMT-PK/24 110428 – Air Receiver Tank (PK PMT 131396) - expiry 09/09/2025	Complied

Criterion / Indicator		Assessment Findings	Compliance
		3. MPOB License 'Menjual dan mengailh PK, CPO, SPO, Membeli dan mengalih FFB, Menyimpan PK, CPO, SPO, Mengilang FFB' – 533667104000 – valid from 1/11/2023 till 31/10/2024 4. Jabatan Alam Sekitar – License No: 006275, valid until 30/06/2025. 5. Private Installation License – Energy Commision – License No: 2023/01307, valid until 05/04/2025 6. Diesel – Permit Barang Kawalan Berjadual – Permit No: PBKB/2023/P/A-000264, Validity until – 13/12/2024	
4.3.1.2	The management shall list all relevant laws related to their operations in a legal requirements register. - Major compliance -	All operating units have Legal & Other Requirements Register (LORR) covering all the necessary regulatory requirements. Refer to Legal Register updated as June 2024 with addition to applicable laws since last assessment as follows: 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 2022 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 11. Poisons (Amendment) Act 2022 12. Occupational Safety and Health (Amendment) Act 2022	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 MQMS (Mill Quality Management System) under Standard Operation Manual distributed to all operating units under SOU 02. 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 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 -	Chersonese 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 -	Chersonese POM 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 Chersonese Estate. Land title no.: 27XXX, State: Perak, District: Kerian Locality: Mukim Kuala Kurau. Lot No: 32XX, File No: PTG.PK.3X/9-XXX. Land title no.: 71XXX, State: Perak, District: Kerian Locality: Mukim Kuala Kurau. Lot No: 46XX, File No: PTG.PK.3X/9-XXX The Quit Rent was paid by Chersonese 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 Chersonese 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 Chersonese POM. SD Guthrie 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

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Criterion / Indicator		Assessment Findings					Compliance
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
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 -	SD Guthrie Berhad has conducted the assessment to determined social impact from the POM and documented in the Social Impact Assessment (SIA) Report SOU 2 Chersonese dated 14 – 17/06/2015. Based on the assessment conducted, the operation unit has established management plan on Social Impact Assessment in the document of Management Plan on Social Impact Assessment dated on 01/08/2024 which also addressing issue during various avenues such as social dialogue session, stakeholder meeting, OSH meeting, trade union meeting, complaint book and etc. Sighted the Management & Action Plan on Social Impact Assessment, updated 01/08/2024 is available as per audit. Verify from the SIA Management & Action Plan, sighted there is one area of concern from stakeholder that still in KIV status as per audit. The plan is such as follow:					Minor Non compliance
		Area of concern	Action Plan	Status	PIC	Completion Date	
		Ketua kampung (Encik Jailani) mencadangkan	Pihak pengurusan akan	KIV	Axxxx Sxxxxx	KIV	

Criterion / Indicator		Assessment Findings					Compliance								
		peruntukan "tanah lot" untuk pekerja kilang oleh SDP	berbincang dengan pihak atasan SDP												
		Verify the in the minute meeting shows that the concern was raised during the stakeholder meeting dated 20/06/2022. Interview with the related stakeholder also confirmed that there is no action was taken from the mill management within the period of two years. Verify with the mill management stated that the concern was raised during the previous mill management and there is no action taken was taken during that time. However, as at now, there is no evidence of the follow up has been made to ensure the concern is resolved, and the result will be communicated to the related stakeholder. Therefore, NC Minor is raised													
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 -	SD Guthrie 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 Grievance Response Standard Operating (Version 3.0, date approved on 07/05/2024). The timeline, clause 3.3 for the investigation is guided by the criteria as follow: <table><tr><th>Criteria</th><th>Example of grievance</th><th colspan="2">Timeline</th></tr><tr><td>Inquiries or confirmation from operating units without interview</td><td>Request for repatriation, inquiries on housing condition and repairs,</td><td>Non-anonymous</td><td>2 weeks</td></tr></table>					Criteria	Example of grievance	Timeline		Inquiries or confirmation from operating units without interview	Request for repatriation, inquiries on housing condition and repairs,	Non-anonymous	2 weeks	Complied
Criteria	Example of grievance	Timeline													
Inquiries or confirmation from operating units without interview	Request for repatriation, inquiries on housing condition and repairs,	Non-anonymous	2 weeks												

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Criterion / Indicator		Assessment Findings				Compliance
		of witness or review of documents	understanding of wage calculation, requests of transfer			
		Investigations involving interview of complaint and review of documents (not complex)	Does not involve interviews with randomly selected workers	Non-anonymous	Not more than 4 weeks	
				Anonymous	Not more than 3 months	
		Investigation involving interview of randomly selected workers/witness and review of documents (complex), where the complainant is not disclosed. Complainant gives the name of the alleged. In this case, many group of randomly selected workers will have to be interviewed to validate the allegations, hence,	Harassment or disrespect by supervisor, unfair termination, Fraud, misappropriation, manipulation of documents	Non-anonymous and anonymous	Not more than 3 months	

Criterion / Indicator		Assessment Findings				Compliance
		resulting in an extended period of investigations				
4.4.2.2	The system shall be able to resolve dispute in an effective, timely and appropriate manner, which is accepted by all parties. - Major compliance -	SD Guthrie 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 Grievance Response Standard Operating (Version 3.0, date approved on 07/05/2024). The timeline, clause 3.3 for the investigation is guided by the criteria as follow:				Complied
		Criteria	Example of grievance	Timeline		
		Inquiries or confirmation from operating units without interview of witness or review of documents	Request for repatriation, inquiries on housing condition and repairs, understanding of wage calculation, requests of transfer	Non-anonymous	2 weeks	
		Investigations involving interview of complaint and review of documents (not complex)	Does not involve interviews with randomly selected workers	Non-anonymous	Not more than 4 weeks	
				Anonymous	Not more than 3 months	
Investigation involving interview of randomly	Harassment or disrespect by supervisor, unfair	Non-anonymous	Not more than 3 months			

Criterion / Indicator		Assessment Findings				Compliance
		selected workers/witness and review of documents (complex), where the complainant is not disclosed. Complainant gives the name of the alleged. In this case, many group of randomly selected workers will have to be interviewed to validate the allegations, hence, resulting in an extended period of investigations	termination, Fraud, misappropriation, manipulation of documents	and anonymous		
4.4.2.3	A complaint form should be made available at the premises, where employees and affected stakeholders can make complaints. - Minor compliance -	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. 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, Whistleblower platform or can direct file in the				Complied

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Criterion / Indicator		Assessment Findings	Compliance
		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.	
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 stakeholder meeting dated 24/06/2024 at Chersonese Estate Hall. The meeting was attended included village head, school representative, OCP supplier, contractor and others. Awareness of complaint and grievance training was conducted for the employees of Chersonese POM was made on 15/01/2024.	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 <i>Bacaan Doa Selamat</i> . The activity was conducted on 19/01/2024 and it involve all management, staffs, workers and their family in Chersonese 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.	SD Guthrie Berhad (Formerly known as 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	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	communicated to the workers through induction training for new workers, morning briefing and displayed at various notice boards within the estates. 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. The policy was briefed to all workers on 15/01/2024	
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). 	<p>The occupational safety and health plan cover the following:</p> <ul style="list-style-type: none"> a) SD Guthrie Berhad (Formerly known as 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 15/01/2024. b) SD Guthrie Berhad have established Standard Operating Procedure for OSH Risk Assessment – UM/HSE/SP/01 dated 09/03/2021. Chersonese 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) 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, 	Complied

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Criterion / Indicator	Assessment Findings	Compliance
<p>e) The management shall establish Standard Operating Procedure for handling of chemicals to ensure proper and safe handling and storage in accordance to Occupational Safety Health (Classification Packaging and Labeling) Regulation 1997 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> <p>Chersonese POM: The Chemical Health Risk Assessment Report (Ref. Number: HQ/22/ASS/00/00059-2023/43) conducted by MoXXX SafXXX (DOSH Registration: HQ/22/ASS/00/00059) on 12/06/2023.</p> <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> <p>Chersonese POM Medical Surveillance was conducted on 14-22/02/2024 for 41 mill workers, namely welders and lab attendant. Results shows all workers were fit to work.</p> <p>Noise Risk Assessment Report (NRA) was conducted in compliance to Occupational Safety & Health (Noise Exposure) Regulations 2019 in the mill. The NRA Reports were available in the mill as below.</p> <p>3. Chersonese POM – Assessment conducted on 17-18/05/2023. The assessment report with the assessor registration number: HQ/09/PEB/00/00021 was available for verification.</p> <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>Chersonese POM</u> <p>Audiometric test was conducted on 19&25/03/2024 for 32 workers identified to be exposed to excessive noise in the mill. Result found that 5 workers were having abnormal audiometric. All 5 workers</p>	

Criterion / Indicator	Assessment Findings	Compliance
	<p>were sent for medical examination by OHD on 30/04/2024. Found that there is no occupational hearing loss.</p> <p>c) Chersonese 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. Sighted the Training records as follows:</p> <ul style="list-style-type: none"> • Safety Day / Chemical Handling – 15/02/2024 • PPE Training: 15/01/2024 <p>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.</p> <p>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 Mill Manager, En. Bukhari Bin Yusof Azuddin was appointed to be the Chairman of OSH Committee at the mill as stated in the appointment letter dated 01/01/2023 undersigned by the Regional CEO, Northern 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</p>	

Criterion / Indicator		Assessment Findings	Compliance										
		<p>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>– Chersonese POM</p> <table><tr><td>Quater</td><td>Meeting Date</td></tr><tr><td>03/2023</td><td>21/08/2023</td></tr><tr><td>04/2023</td><td>25/11/2023</td></tr><tr><td>01/2024</td><td>19/02/2024</td></tr><tr><td>02/2024</td><td>20/05/2024</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> <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>Chersonese POM</u></p> <ul style="list-style-type: none">ERT Team Fire Handling Competency Training with Fire Brigade – 28/06/2024 <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</p>	Quater	Meeting Date	03/2023	21/08/2023	04/2023	25/11/2023	01/2024	19/02/2024	02/2024	20/05/2024	
Quater	Meeting Date												
03/2023	21/08/2023												
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02/2024	20/05/2024												

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		<p>has conducted the internal training for the workers. Sighted the First Aid training was conducted at Chersonese POM on 10/05/2024 for 11 participants conducted by MA.</p> <p>j) The accident occurred was reviewed on quarterly basis during OSH committee meeting.</p> <p>Chersonese POM - There were two accidents case for the year 2023 reported in the mill. The JKPP 8 form has been submitted to DOSH for the year ending 2023 on 29/01/2024 and documents available for verification.</p>	
Criterion 4.4.5: Employment conditions			
4.4.5.1	<p>The management shall establish a policy on good social practice regarding human rights in respect of industrial harmony. The policy shall be signed by the top management and communicated to the employees.</p> <p>- Major compliance -</p>	<p>The good social practices regarding human rights in respect of industrial harmony has been embedded in SD Guthrie Berhad's established policy of "Group Sustainability & Quality Policy Statement" which was signed by the Group Managing Director (Mr. Mohamad Helmy Othman Basha), dated 2/12/2019.</p> <p>The POM management has conducted briefing of policy on 15/01/2024. Sighted the photos and attendance list is available as per audit.</p>	Complied
4.4.5.2	<p>The management shall not engage in or support discriminatory practices and shall provide equal opportunity and treatment regardless of race, colour, sex, religion, political opinion, nationality, social origin or any other distinguishing characteristics.</p> <p>- Major compliance -</p>	<p>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 Chersonese POM.</p>	Complied
4.4.5.3	<p>Management shall ensure that employees' pay and conditions meet legal or industry minimum standards as per Collective Agreements. The living wage should be sufficient to meet basic</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</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	<p>needs and provide some discretionary income based on minimum wage.</p> <p>- Major compliance -</p>	<p>enforced by the government. Sample of the wages received by the workers is such as follow:</p> <ol style="list-style-type: none"> Employee Number: 0000267xxx <ul style="list-style-type: none"> May: RM 1,650.43 June: RM 1,456.56 (22 working days) July: RM 1,510.85 Employee Number: 0000xxx708 <ul style="list-style-type: none"> May: RM 2,139.09 June: RM 1,662.23 July: RM 2,686.68 Employee Number: 0000053XXX <ul style="list-style-type: none"> May: RM 2,572.64 June: RM 2,602.27 July: RM 2,859.39 Employee Number: 0000165xxx <ul style="list-style-type: none"> May: RM 2988.90 June: RM 2497.25 July: RM 2789.66 Employee Number: 0000xxx627 <ul style="list-style-type: none"> May: RM 2639.38 June: RM 2291.32 July: RM 2720.03 	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>6. Employee Number: 0000xxx159</p> <ul style="list-style-type: none"> May: RM 2602.58 June: RM 2528.05 July: RM 2498.86 <p>7. Employee Number: 0000xxx403</p> <ul style="list-style-type: none"> May: RM 2879.45 June: RM 2386.35 July: RM 2653.99 <p>8. Employee Number: 0000xxx187</p> <ul style="list-style-type: none"> May: - (not yet employed) June: - (not yet employed) July: 1,209.31 (15 working days, new worker) <p>9. Employee Number: 0000xxx990</p> <ul style="list-style-type: none"> May: RM 2805.83 June: RM 2650.66 July: RM 2787.48 	
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>The estate kept records of contractor's workers agreement (Mxx Exxxxxxxxx – Rubbish collection and drain cleaning). Attendance and pay slips for sample workers is available and in compliance as per stated in the Minimum Wages Order. Sample workers is such as follows:</p> <p>a. Axxxxx Nxxxxx A/L Mxxxxxxxxxxx</p> <p>b. Axx Gxxxx Bin Sxxxxx</p> <p>c. Axxxx Sxxxxx Bin Hxxxxx</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		d. Sxxxxx A/L Mxxxxxxx	
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 full names, gender, date of birth, date of entry, a job description, wage and the period of employment. - Major compliance -	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 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 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: 1. Employee Number: 0000267xxx 2. Employee Number: 0000xxx708 3. Employee Number: 0000053XXX 4. Employee Number: 0000165xxx 5. Employee Number: 0000xxx627 6. Employee Number: 0000xxx159 7. Employee Number: 0000xxx403 8. Employee Number: 0000xxx187 9. Employee Number: 0000xxx990	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 using face recognition and thumb print system which makes working hours and overtime transparent for both employees and employer. The monitoring of time	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		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	
4.4.5.8	The working hours and breaks of the individual worker indicated in the time records shall comply with legal regulations and collective agreements. Overtime shall be mutually agreed upon and shall meet the legal requirements applicable. - Major compliance -	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 both manual and computerized using face recognition and thumb print system which makes working hours and overtime transparent for both employees and employer. The mill has also conducted a refresher training to all workers regarding the working hours and overtime. Sighted the training record of “ Contract agreement and Wages” on 15/01/2024 at Chersonese POM Meeting Room	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 -	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 using face recognition and Thumb Print System. Hours of overtime is clearly recorded in the payment slips and payment of overtime was paid according to the Employment Act. Sighted the Mill Daily Attendance Report for April 2024 shows the amount overtime for each worker as per audit	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 and insurance subsidy worth RM13. Local workers were also given RM 100 for Hari Raya festive token	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.	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.	Complied

Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	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 the living quarters is in good and satisfactory condition. Interview with the workers verify that they are aware on how to make complaint regarding house amenities and facilities using the OPP platform. Latest inspection was conducted on 03/08/2024 and 27/07/2024.	
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 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 Chersonese POM was conducted on 26/06/2024. Verify from the interview with the gender committee representative and females workers, verify there is no issues of sexual harassment have been and confirmed. The mill management has also conducted training WAO (<i>Pertubuhan Pertolongan Wanita</i>) together with gender committee on 07/05/2024. Sighted the "Gender committee first coaching" training record 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 SD Guthrie Berhad established policy of "Group Sustainability & Quality Policy Statement" which was signed by the Group Managing Director (Mr. Mohamad Helmy Othman Basha), dated 2/12/2019. 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 Chersonese POM dated 18/07/2024 and Social Dialogue was	Complied

Criterion / Indicator		Assessment Findings	Compliance																		
	- Major compliance -	conducted on 25/07/2024. 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 SD Guthrie Berhad’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 2.	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 -	<p>Chersonese POM have established a training program for all workers based on the training need analysis conducted on a yearly basis.</p> <p>Records of trainings were maintained by the estates as below: -</p> <p><u>Chersonese POM</u></p> <table><tr><th>Training</th><th>Date</th></tr><tr><td>Schedule Waste Management Refresher Training</td><td>26/07/2024</td></tr><tr><td>ILO and Safety Training</td><td>01/08/2024</td></tr><tr><td>Contractor Management Training</td><td>05/01/2024</td></tr><tr><td>Fire Drill, Emergency Training with Fire Brigade</td><td>28/06/2024</td></tr><tr><td>Hearing Conservation Training</td><td>15/07/2024</td></tr><tr><td>Tractor Operator Safety Training</td><td>21-22/02/2024</td></tr><tr><td>PPE, HIRARC, ILO, Grievance Channel, Social Dialogue, Sexual Harassment, Medical Access, Contract Agreement, Wages and Policy Briefing</td><td>15/01/2024</td></tr><tr><td>Safety Day – Chemical Handling Training</td><td>12/02/2024</td></tr></table>	Training	Date	Schedule Waste Management Refresher Training	26/07/2024	ILO and Safety Training	01/08/2024	Contractor Management Training	05/01/2024	Fire Drill, Emergency Training with Fire Brigade	28/06/2024	Hearing Conservation Training	15/07/2024	Tractor Operator Safety Training	21-22/02/2024	PPE, HIRARC, ILO, Grievance Channel, Social Dialogue, Sexual Harassment, Medical Access, Contract Agreement, Wages and Policy Briefing	15/01/2024	Safety Day – Chemical Handling Training	12/02/2024	Complied
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Safety Day – Chemical Handling Training	12/02/2024																				

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Criterion / Indicator		Assessment Findings	Compliance
4.4.6.2	<p>Training needs of individual employees shall be identified prior to the planning and implementation of the training programmes in order to provide the specific skill and competency required to all employees based on their job description.</p> <p>- Major compliance -</p>	<p>Chersonese 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 required by the job type which is incorporated in the training plan for Chersonese POM 2024. Sample of training plan is as the following:</p> <ol style="list-style-type: none"> 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	<p>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.</p> <p>- Minor compliance -</p>	<p>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.</p>	Complied
4.5 Principle 5: Environment, natural resources, biodiversity and ecosystem services			
Criterion 4.5.1: Environmental Management Plan			
4.5.1.1	<p>An environmental policy and management plan shall be in line with the relevant country and state environmental laws shall be</p>	<p>Policy for environment has been documented in the Health, Safety and Environment (HSE) Policy Statement dated 01/06/2020 and signed by</p>	Complied

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	established, effectively communicated and implemented. - Major compliance -	<p>Chief Executive Officer Upstream Malaysia. the policy among others states that the company is committed to protecting the environment and conserving biodiversity through sustainable development. This is policy is prominently displayed in the office along with other company's policies.</p> <p>Besides that, the mill management has established an Environment Management Plan for year 2024. This plan incorporates the Waste Management Plan, Water Management Plan, Energy Management Plan and Pollution Prevention Plan.</p> <p>The policy and plan have been communicated through briefing conducted to the workers on 15 and 22/01/2024. Briefing record, attendance and photo were provided during the audit.</p> <p>Based on the site visit conducted for samples mill activity, environmental management plan related to the process were found effectively implemented as per mitigation measure.</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 SD Guthrie 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 Environment Management Plan.</p> <p>Mill management has established the Environment Management Plan for year 2024. The environment management plan has covered, among others, the following:</p> <ul style="list-style-type: none"> - Energy Management Plan - Pollution Prevention Plan - Waste Management Plan 	Complied

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Criterion / Indicator		Assessment Findings	Compliance																								
		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 for all mill activity.																									
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 has been effectively implemented and monitored. This plan is included in the Environmental Management Plan details the mitigation of negative impacts and incorporates the Water Management Plan, Energy Management Plan, Pollution Prevention Plan and Waste Management Plan. The plan, among others as shown below:</p> <table border="1"> <thead> <tr> <th>Category</th><th>Types/Location</th><th>Action</th><th>Frequency</th></tr> </thead> <tbody> <tr> <td rowspan="4">Domestic Waste</td><td rowspan="4">Rubbish (Workers Housing Complex, Office, Workshop, Store, Shop)</td><td>Provides adequate dustbins at the mill and linesite</td><td>Ongoing</td></tr> <tr> <td>Establish schedule collection</td><td>Annually</td></tr> <tr> <td>Collection of domestic waste</td><td>3 times per week</td></tr> <tr> <td>Monitoring of linesite</td><td>Weekly</td></tr> <tr> <td rowspan="2"></td><td rowspan="2">Sewage</td><td>Provides adequate washrooms and toilets at office and linesite</td><td>When required</td></tr> <tr> <td>Arrange for sewage disposal by local authority</td><td>When necessary</td></tr> <tr> <td>Scheduled Waste</td><td>Spent lubricants oil/hydraulic oil/mineral oil-water</td><td>Collect and record scheduled waste item. Scheduled waste item stored at the SW store.</td><td>Not more than 180 days or 20mt after</td></tr> </tbody> </table>	Category	Types/Location	Action	Frequency	Domestic Waste	Rubbish (Workers Housing Complex, Office, Workshop, Store, Shop)	Provides adequate dustbins at the mill and linesite	Ongoing	Establish schedule collection	Annually	Collection of domestic waste	3 times per week	Monitoring of linesite	Weekly		Sewage	Provides adequate washrooms and toilets at office and linesite	When required	Arrange for sewage disposal by local authority	When necessary	Scheduled Waste	Spent lubricants oil/hydraulic oil/mineral oil-water	Collect and record scheduled waste item. Scheduled waste item stored at the SW store.	Not more than 180 days or 20mt after	Complied
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Criterion / Indicator		Assessment Findings				Compliance
			emulsion/spent hexane Used batteries/used lamps Contaminated rags, plastics, papers or filters	Dispose of the item to waste collection center through registered purchased	waste generated.	
		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.				
4.5.1.4	A programme to promote the positive impacts should be included in the continual improvement plan. - Minor compliance -	A programmed to promote the positive impact has been included in the continual improvement plan as evident in document entitled Waste Management Plan FY 2024. Objectives, category, types/location, action, frequency and person in charge were included in the plan for monitoring the progress. Among the plan to promote positive impact as follows: <ul style="list-style-type: none"> Collection and application of EFB at estate area. Steam turbines convert the dry steam use for electricity. Dry shell used back for boiler fuel combustion. Dry fiber used back for boiler fuel combustion. Mill to have water treatment plant for cleaning process. 				Complied
4.5.1.5	An awareness and training programme shall be established and implemented to ensure that employees understand the policy, objectives and management plans and are working towards achieving objectives. - Major compliance -	An awareness and training programme for environment in order to ensure that employees understand the policy and management plan are available in Training Plan FY2024 Chersonese POM. Among training specific to the environment conducted in the mill are as follows:				Complied

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		<ul style="list-style-type: none"> Schedule waste management training that was conducted on 26/07/2024. Environment training that was conducted on 01/08/2024. 																	
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>Latest meeting with workers where concerns of workers about the environment quality are discussed was conducted on 02/05/2024 as evident in minutes of Environmental Performance Monitoring Committee (EPMC) meeting.</p> <p>Example of agenda discussed during the meeting are as below:</p> <ul style="list-style-type: none"> Matters related to environment. Effluent treatment plan. Schedule waste at workplace. <p>Interview with employee that attend above meeting indicates that, the environment meeting is a platform used for providing training to staffs and workers as well.</p>	Complied																
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>The management has recorded the following range of diesel data and tabulate the ratio against the FFB processing to determine the efficiency of their operations.</p> <table border="1"> <thead> <tr> <th>Year</th><th>Diesel, (MT)</th><th>FFB (MT)</th><th>Diesel / FFB (MT)</th></tr> </thead> <tbody> <tr> <td>Year 2023</td><td>127,473.50</td><td>167,406.01</td><td>0.76</td></tr> </tbody> </table> <p>The monitoring can conclude that the diesel consumption below the baseline parameter limit.</p> <table border="1"> <thead> <tr> <th>Year</th><th>Power Consumption (NB)</th><th>FFB (MT)</th><th>kWh / FFB (MT)</th></tr> </thead> <tbody> <tr> <td>Year 2023</td><td>648,714.00</td><td>167,406.01</td><td>3.87</td></tr> </tbody> </table>	Year	Diesel, (MT)	FFB (MT)	Diesel / FFB (MT)	Year 2023	127,473.50	167,406.01	0.76	Year	Power Consumption (NB)	FFB (MT)	kWh / FFB (MT)	Year 2023	648,714.00	167,406.01	3.87	Complied
Year	Diesel, (MT)	FFB (MT)	Diesel / FFB (MT)																
Year 2023	127,473.50	167,406.01	0.76																
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Criterion / Indicator		Assessment Findings	Compliance												
		<p>The monitoring can conclude that the electricity consumption below the baseline parameter limit.</p> <p>Besides that, plan to assess usage of diesel is available in Energy Management Plan for year 2024. Example of plan are as follows:</p> <table border="1"> <thead> <tr> <th>Category</th><th>Types/Location</th><th>Action</th><th>Frequency</th></tr> </thead> <tbody> <tr> <td>Electricity</td><td>Worker's housing complex, office, mill</td><td>To ensure & educate workers/staff on electricity usage.</td><td>Quarterly</td></tr> <tr> <td>Diesel</td><td>Transport machineries</td><td>Preventive maintenance programme for mill vehicle</td><td>Annually</td></tr> </tbody> </table>	Category	Types/Location	Action	Frequency	Electricity	Worker's housing complex, office, mill	To ensure & educate workers/staff on electricity usage.	Quarterly	Diesel	Transport machineries	Preventive maintenance programme for mill vehicle	Annually	
Category	Types/Location	Action	Frequency												
Electricity	Worker's housing complex, office, mill	To ensure & educate workers/staff on electricity usage.	Quarterly												
Diesel	Transport machineries	Preventive maintenance programme for mill vehicle	Annually												
4.5.2.2	<p>Palm oil millers shall estimate the direct usage of non-renewable energy for their operations, including fossil fuel, and electricity to determine energy efficiency of their operations.</p> <p>- Major compliance -</p>	<p>The estimate for the direct usage of non-renewable energy for mill operations, including diesel and electricity, to determine energy efficiency of their operations inclusive of fuel use by contractors, including all transport and machinery operations was available in the mill yearly budgets. Verification on mill budget for year 2024 confirms that the estimation of non-renewable energy is documented.</p>	Complied												
4.5.2.3	<p>The use of renewable energy should be applied where possible.</p> <p>- Minor compliance -</p>	<p>During audit, it was sighted the renewable energy was implemented in the mill area such as:</p> <ul style="list-style-type: none"> • Steam turbines convert the dry steam use for electricity. • Dry shell used back for boiler fuel combustion. • Dry fiber used back for boiler fuel combustion. <p>The energy above has recorded for their monitoring purposely to enhance their operation. Sighted the evidence:</p> <ul style="list-style-type: none"> - Boiler log sheet 	Complied												

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Criterion / Indicator		Assessment Findings	Compliance		
		- Turbine log sheet			
Criterion 4.5.3: Waste management and disposal					
4.5.3.1	All waste products and sources of pollution shall be identified and documented. - Major compliance -	All waste and pollution are identified and documented in the Waste Management Plan FY 2024. Inside the plan, the mill also maintained records of source identification and type of scheduled waste. Example of the waste generated from the mill operations are as follows:		Complied	
		Waste	Item		Sources
		Scheduled Waste	Spent lubricants oil/hydraulic oil/mineral oil-water emulsion/spent hexane		Workshop and laboratory activities
			Used batteries/used lamps		Workshop, office and linesite
			Contaminated rags, plastics, papers or filters		Workshop and office
			Used lubricant container/Chemical container		Workshop and laboratory
		Domestic Waste	Rubbish		Line site/office & mill complex
			Sewage		Line site/office & mill complex
		Industrial Waste	Fiber and Shell		Mill process area
			EFB		EFB station.
Boiler Ash	Mill process area				

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 FY 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> <table><tr><th>Waste</th><th>Item</th><th>Action</th></tr><tr><td rowspan="3">Scheduled waste</td><td>Spent lubricants oil/hydraulic oil/mineral oil-water emulsion/spent hexane</td><td>Collect and record scheduled waste item. Scheduled waste item stored at the SW store.</td></tr><tr><td>Used batteries/used lamps</td><td rowspan="2">Dispose of the item to waste collection center through registered purchased</td></tr><tr><td>Contaminated rags, plastics, papers or filters</td></tr><tr><td rowspan="2">Domestic Waste</td><td>Rubbish</td><td>Provide adequate dustbins at the mill and linesite.</td></tr><tr><td>Sewage</td><td>Disposal by local authority</td></tr><tr><td rowspan="2">Industrial Waste</td><td>Shell and Fibre</td><td>Monitoring usage, stock and sales.</td></tr><tr><td>EFB</td><td>Monitoring of collection and application</td></tr></table>	Waste	Item	Action	Scheduled waste	Spent lubricants oil/hydraulic oil/mineral oil-water emulsion/spent hexane	Collect and record scheduled waste item. Scheduled waste item stored at the SW store.	Used batteries/used lamps	Dispose of the item to waste collection center through registered purchased	Contaminated rags, plastics, papers or filters	Domestic Waste	Rubbish	Provide adequate dustbins at the mill and linesite.	Sewage	Disposal by local authority	Industrial Waste	Shell and Fibre	Monitoring usage, stock and sales.	EFB	Monitoring of collection and application	Complied
Waste	Item	Action																				
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	EFB	Monitoring of collection and application																				

Criterion / Indicator	Assessment Findings	Compliance
<p>4.5.3.3 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 SDP MQMS Standard Operating Procedure Section VII- Scheduled Waste (Hazardous Waste) Management ref no. SD/SDP/PSQM (ESH)/203- EN1 dated May 2022. 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 Foremen.</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 August 2023 to July 2024 is made available for verification during the audit. Inventory of schedule waste was reported online in eSwis system which is developed by DOE and submitted by the mill on monthly basis. Schedule waste consists of SW110, SW306, SW322, SW409 and SW410 were disposed to the approved contractor by DOE, Pxxxxx Fxxxx (Ixxx) Sdn Bhd.</p>	<p>Complied</p>

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		Consignment Note dated 18/03/2024 were made available during the audit as evident of disposal schedule waste generated by the mill within 180 days.	
4.5.3.4	Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourse. - Minor compliance -	Mill worker quarters are located within estate housing area. Domestic waste generated from workers quarters and mill complex disposed by district council at Majlis Daerah Kerian (MDK) landfill. Collection is made from a centralized point accumulated internally by the estate management from the living quarters and office complex. Frequency of collection domestic waste is 2 or 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. Verification during audit found that no other waste such as SW and industrial waste is found dumped in the dustbin.	Complied
Criterion 4.5.4: Reduction of pollution and emission including greenhouse gas			
4.5.4.1	An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, particulate and soot emissions, scheduled wastes, solid wastes and effluent. - Major compliance -	An assessment of all polluting activities is recorded in Pollution Prevention Plan and Waste Management Plan FY 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: <ul style="list-style-type: none"> Scheduled wastes – disposed to Penxxx Flxxx (Ipoh) Sdn Bhd within 180 days. Domestic wastes are disposed to Majlis Daerah Kerian (MDK) landfill. Full compliance to zero burning practice. 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> Effluent Discharge which is monitored daily. <p>The mill is 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 were found to be within the DOE limit.</p> <p>In addition, the Report on Isokinetic Monitoring of Boiler (Reference report: L-PG-AC2406CSD-0573, Monitoring date: 14/06/2024, Reporting date: 24/06/2024) was reviewed. The sampling and analysis were carried out by XX Laboratories (M) Sdn Bhd, focusing on parameters like Dust Particulate Concentration and Carbon Monoxide. Conducted annually, the monitoring results showed that the dust particulate concentration was well below the permissible limit of 150mg/m³ under Environmental Quality (Clean Air) Regulations, 2014.</p> <p>Moreover, the Report on Ambient Air Quality Monitoring (Reference no.: L-PG-AC2406CSD-0572, Monitoring date: 13 to 14/06/2024, Reporting date: 24/06/2024) were reviewed which is covering an open space area near to the laboratory. This round of ambient air quality monitoring showed that the 24-hour average concentration of total suspended particulate (TSP) was 48 µg/m³, which complies with the permissible limit of 260 µg/m³ stipulated under the Malaysian Ambient Air Quality Standard.</p>	
4.5.4.2	<p>An action plan to reduce identified significant pollutants and emissions shall be established and implemented.</p> <p>- Major compliance -</p>	<p>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 FY 2024.</p> <p>Action plan for the identified pollution source is currently being implemented as per in the above document.</p> <p>In addition, site inspection to the workers areas as well as production</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance						
		<p>compound confirms that scheduled waste is managed according to the plan. Schedule waste consists of SW110, SW306, SW322, SW409 and SW410 were disposed to the approved contractor by DOE, Pxxxxx (Ixxx) Sdn Bhd. Consignment Note dated 18/03/2024 were made available during the audit as evident of disposal schedule waste generated by the mill.</p> <p>Chersonese POM is operating based on DOE Licence number 006275 (valid until 30/06/2025) and compliance to <i>Jadual Pematuhan</i> (License No.: 006275).</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 08/07/2024.</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>The final discharge permitted under the 'Jadual Pematuhan' is channelled into the water course (i.e. Kurau river). The mill has conducted the water quality monitoring, where water samples were taken at final discharge. Maximum capacity allowed at discharge point is not more than 45 m³/hour, as recommended by DOE in 'Jadual Pematuhan' (license no. 006275).</p> <p>Verification from the documents confirms that effluent discharges are sampled on a monthly basis and founds meeting requirements set by DOE.</p> <p>For effluent discharge, the POM has submitted Quarterly Return Form to DOE. Result submitted is meeting <i>Jadual Pematuhan</i> (License No.: JP 006275). Latest Quarterly Returned Form (JAS.ATP.600-3/1/32) for the second quarter (1 April until 31 June) 2024, and first quarter (1 January until 31 March) 2024 were verified and available during the audit.</p> <p>Latest result for final discharge is obtained on 23/06/2024 as below:</p> <table><tr><th>Parameters</th><th>Results</th></tr><tr><td>pH (25oC)</td><td>8.80</td></tr><tr><td>BOD (mg/L)</td><td>42</td></tr></table>	Parameters	Results	pH (25oC)	8.80	BOD (mg/L)	42	Complied
Parameters	Results								
pH (25oC)	8.80								
BOD (mg/L)	42								

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Criterion / Indicator		Assessment Findings			Compliance			
		SS (mg/L)	220					
		O&G (mg/L)	2					
		AN	<1					
		Total Nitrogen (mg/L)	40					
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> <p>a) Assessment of water usage and sources.</p> <p>b) Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the mill’s current activities.</p> <p>c) Ways to optimize water and nutrient usage and reduce wastage (<i>e.g.</i> having in place systems for re-use, night application, maintenance of equipment to reduce leakage, collection of rainwater, etc.).</p> <p>- Major compliance -</p>	<p>Chersonese POM has established Water Management Plan FY 2024. The plan is listed the following objectives:</p> <ul style="list-style-type: none">- To monitor water usage for operation/processing, cleaning, water treatment plant and water sampling point.- Water contingency plan during dry season and severe water pollution.- To reduce water usage. <p>a. The assessment of water usage and sources of supply was done by Chersonese POM. The domestic water supply comes from the government’s Lembaga Air Perak (LAP). This includes water used for operation as the natural water source in the mill area is saline and could damage machinery. Treated water is only used for cleaning processes at all mill stations. Records of water usage were made available during the audit, showing that the water usage ratio as of June 2024 was 0.92m³/mt.</p> <p>b. Monitoring of outgoing water is conducted every 3 months according to compliance schedule. Water samples from upstream and downstream are sent to the laboratory at SD Guthrie Research Sdn Bhd for analysis. Example of the monitoring record, dated 01/07/2024 for the samples taken on 13/06/2024 shows the results as below:</p> <table><tr><td>Parameters</td><td>Upstream Sungai Kurau (mg/L)</td><td>Downstream Sungai Kurau (mg/L)</td></tr></table>			Parameters	Upstream Sungai Kurau (mg/L)	Downstream Sungai Kurau (mg/L)	Complied
Parameters	Upstream Sungai Kurau (mg/L)	Downstream Sungai Kurau (mg/L)						

Criterion / Indicator		Assessment Findings			Compliance																				
		<table><tr><td>pH</td><td>6.58</td><td>6.53</td></tr><tr><td>BOD</td><td><1</td><td><1</td></tr><tr><td>COD</td><td>116</td><td>128</td></tr><tr><td>SS</td><td>14</td><td>48</td></tr><tr><td>AN</td><td><1</td><td><1</td></tr><tr><td>DO</td><td>3.60</td><td>3.44</td></tr><tr><td>P</td><td>0.048</td><td>0.039</td></tr></table> <p>Based on the above, the results are within the established parameters.</p> <p>c. Ways to optimize water and nutrient usage and reduce wastage are outlined in the mill's Water Management Plan FY 2024. Training will be provided to the staff and workers to ensure they take the necessary steps to conserve water. This training is conducted during morning briefing as documented in the morning briefing record book. In the event of supply disruptions from Lembaga Air Perak (LAP), the mill will purchase water from Lembaga Air Perak (LAP) for operational or domestic needs.</p>	pH	6.58	6.53	BOD	<1	<1	COD	116	128	SS	14	48	AN	<1	<1	DO	3.60	3.44	P	0.048	0.039		
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AN	<1	<1																							
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P	0.048	0.039																							
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 -	The final discharge permitted under the 'Jadual Pematuhan' is channelled into the water course (i.e. Kurau river). There is no planning of phasing out this discharge method. However, the mill has conducted the water quality monitoring, where water samples were taken at final discharge. The results are submitted to DOE every 3 months. Based on the records, the mill managed to keep the reading of BOD level below 100 mg/L, and maximum capacity allowed at discharge point is not more than 45 m3/hour, as recommended by DOE in 'Jadual Pematuhan' (license no. 006275).			Complied																				
4.6 Principle 6: Best Practices																									
Criterion 4.6.1: Mill Management																									

Criterion / Indicator	Assessment Findings	Compliance
<p>4.6.1.1 Standard operating procedures shall be appropriately documented and consistently implemented and monitored.</p> <p>- Major compliance -</p>	<p>The mill processing system is documented in the Mill Quality Management System MQMS (Reference no.: MQMS/SOP/08; Version: 1; Dated 01/11/2008; Issue no.: 1) and Standard Operation Manual from Palm Oil Mill (Reference no.: MQMS/SOM/08; Version: 1; Dated 01/11/2008; Issue no.: 1).</p> <p>These documents provide guidelines and standards in the mill operations. The Standard Operating procedure (SOP) described details from:</p> <ul style="list-style-type: none"> • The reception, sterilization, threshing, pressing. • Clarification, depericarping (nut polishing) station • Effluent, laboratory, workshop, dispatches etc. <p>SD Guthrie Berhad has established a system to monitor the mill operation. The Structured Oil Recovery Assessment (SORA) and Performance Monitoring Unit (PMU) visits the operating units on timely basis. Their reports cover on all aspect of operation where they rate the performance of the mill. Latest SORA visit was conducted on 20 – 24/05/2024.</p> <p>Contents of the Mill Manual and SOP were disseminated to the workers through:</p> <ul style="list-style-type: none"> • Morning muster • Mill weekly briefings • Training <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>Complied</p>

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Criterion / Indicator		Assessment Findings	Compliance
4.6.1.2	All palm oil mills shall implement best practices. - Major compliance -	A mechanism on checking the consistency of mill implementation of their procedures were in place. Among the mechanism such as Structured Oil Recovery Assessment (SORA) visit, and Internal Audit. Sample of records were verified: a. SORA visit report dated 20 – 24/05/2023. b. Internal audit report dated 07/05/2024. The monitoring of mill processes is overseen by shift supervision, led by assistant mill managers. All process parameters are documented and consolidated in a daily report. External monitoring is conducted through visits by the Regional General Manager. This oversight aims to ensure compliance with policies and procedures related to mill operations, financial matters, occupational safety, and health (OSH), and welfare.	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 -	The mill showed its commitment to long term sustainability and improvements through a capital expenditure program. The management has forecasted 5 years business plan from FY 2025 - 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: a) Crop processed with anticipated extraction ratios including a 5 -year forecast. b) Cost components include the following: i) General charges statement - General charges - Cost of supervision/ labour/ overheads	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> - Cost of RSPO/MSPO / Other Management system ii) Capital expenditure statement. <ul style="list-style-type: none"> - Building, utilities, welfare - Plant & machinery / Electrical Installation - Office equipment / Furniture & fittings iii) Plant /Mill inclusive of processing /dispatch cost 	
Criterion 4.6.3: Transparent and fair price dealing			
4.6.3.1	Pricing mechanisms for the products and other services shall be documented and effectively implemented. - Major compliance -	Based on contracts agreed between contractors/ service providers and POM evident that the pricing mechanisms for the products and other services are properly documented, which pricing mechanisms are described in the Contract Agreement of each Suppliers or Contractors or Service Providers appointed by the mill, which agreed by both parties. It is further verified that payments to contractors and other service providers are paid within the period specified in the contract agreement. Therefore, the pricing mechanisms are effectively implemented.	Complied
4.6.3.2	All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner. - Major compliance -	Thorough evidence substantiates that Chersonese POM maintains fair and transparent dealings with its Suppliers/Contractors/Service Providers. The contracts examined during this audit demonstrate that all agreements are equitable, legal, and transparent, with clearly defined terms and conditions. Key elements covered in these contracts include the purpose of the agreement, rights and obligations of both parties, contract amount and payment terms, specific timeframe, and mutual termination clause. Notable contracts reviewed include: (1) Mxxxxx Bxxxxxx Sdn Bhd: Transportation Services for Crude Palm Oil. Contract valid for 12 months (01/11/2023 – 31/10/2024)	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>(2) Mxx Exxxxxxxx: Rubbish Collection and Drain Collection at housing compound. Contract valid for 12 months (15/01/2024 – 15/01/2025)</p> <p>(3) Mxx Exxxxxxxx: Grass Cutting and Spraying at Mill and Housing Compound. Service agreement valid for 12 months (15/01/2024 – 15/01/2025)</p> <p>There is substantial evidence to support that Chersonese POM consistently fulfilled their agreed payment obligations in a timely manner. Sampled as below:</p> <p>(1) Mxxxxx Bxxxxxx Sdn Bhd: Transportation Services for Crude Palm Oil. Contract valid for 12 months (01/11/2023 – 31/10/2024). Sighted Invoice No. MYBM/001/2024 dated 31/01/2024. Payment Voucher No.: 1321931465 dated 15/02/2024 – within agreed timeframe (not later than thirty days after the acceptance of the contractor invoice).</p> <p>(2) Mxx Exxxxxxxx: Rubbish Collection and Drain Collection at housing compound. Contract valid for 12 months (15/01/2024 – 15/01/2025). Sighted Invoice No. 0083 dated 31/05/2024; Payment Voucher No 7100002282 dated 16/06/2023 – within agreed timeframe (not later than thirty days after the acceptance of the contractor invoice).</p> <p>(3) Mxx Exxxxxxxx: Grass Cutting and Spraying at Mill and Housing Compound. Service agreement valid for 12 months (15/01/2024 – 15/01/2025). Sighted Invoice No. 0084 dated 31/05/2024; Payment Voucher No 1600030074 dated 18/06/2023 – within agreed timeframe (not later than thirty days after the acceptance of the contractor invoice).</p>	
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	The estate management has conducted the briefing for MSPO requirement on the contractor during the stakeholder meeting which was conducted on	Complied

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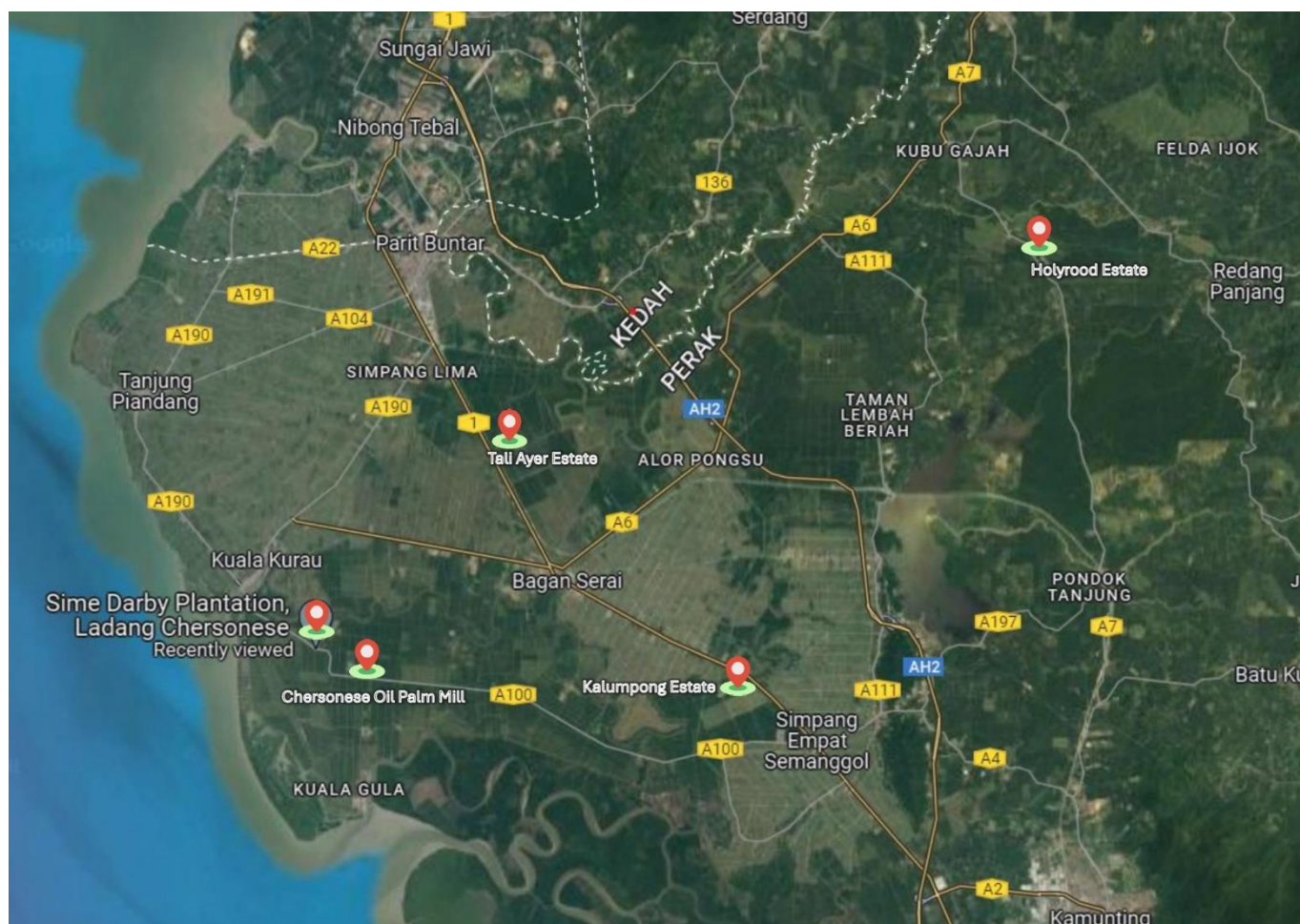
Criterion / Indicator		Assessment Findings	Compliance
	required documentation and information. - Major compliance -	24/06/2024. In addition, the contractor has also provided with a contract has specified the following revised requirement among others such as: <ul style="list-style-type: none"> • Vendor Code of Business Conduct (COBC). • 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. • The contractor shall upon request by the Company allow certification bodies access to audit the Contractors premise or operations if deemed necessary. 	
4.6.4.2	The management shall provide evidence of agreed contracts with the contractor. - Major compliance -	Sighted the contract agreement between Chersonese Palm Oil Mill and Mxx Exxxxxxxx which is referred collectively Rubbish collection and Drain Cleaning at Housing Compound is available as per audit. The contract was signed by both parties and commencing from 15/01/2024 – 15/01/2025	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 SD Guthrie Berhad. Sighted the acknowledgement letter from POM Manager to Mxx Exxxxxxxx dated 22/01/2024. Based on the letter the suppliers and contractors are require to “all contractors need to follow the RSPO/MSPO/SCCS requirement...” and “all contractors shall ensure to reserve the right of the certification body (CBs) to audit the outsourcing activities and ensure to provide relevant access...”. Sighted the acknowledgment letter by both party on 23/01/2024	Complied

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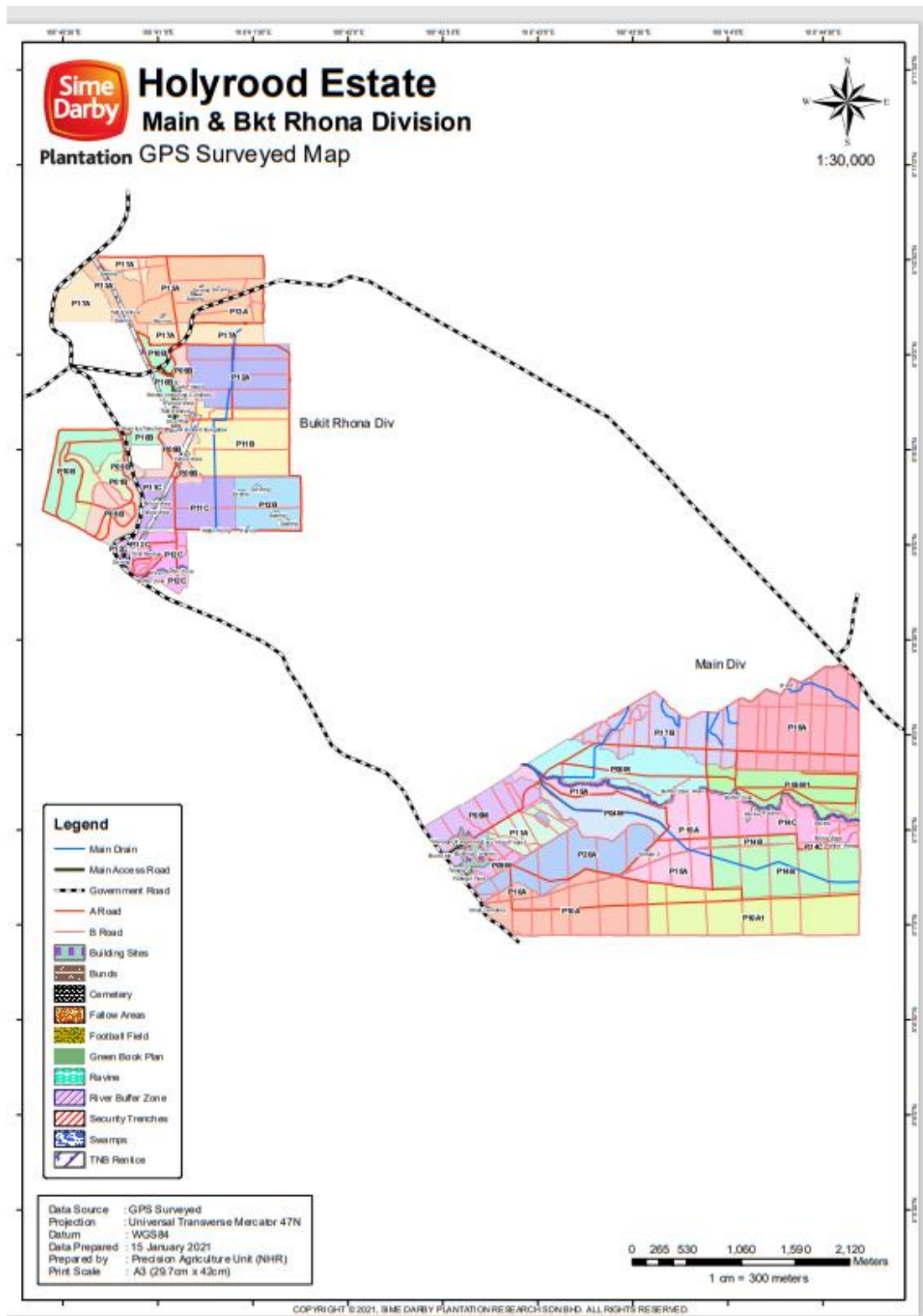
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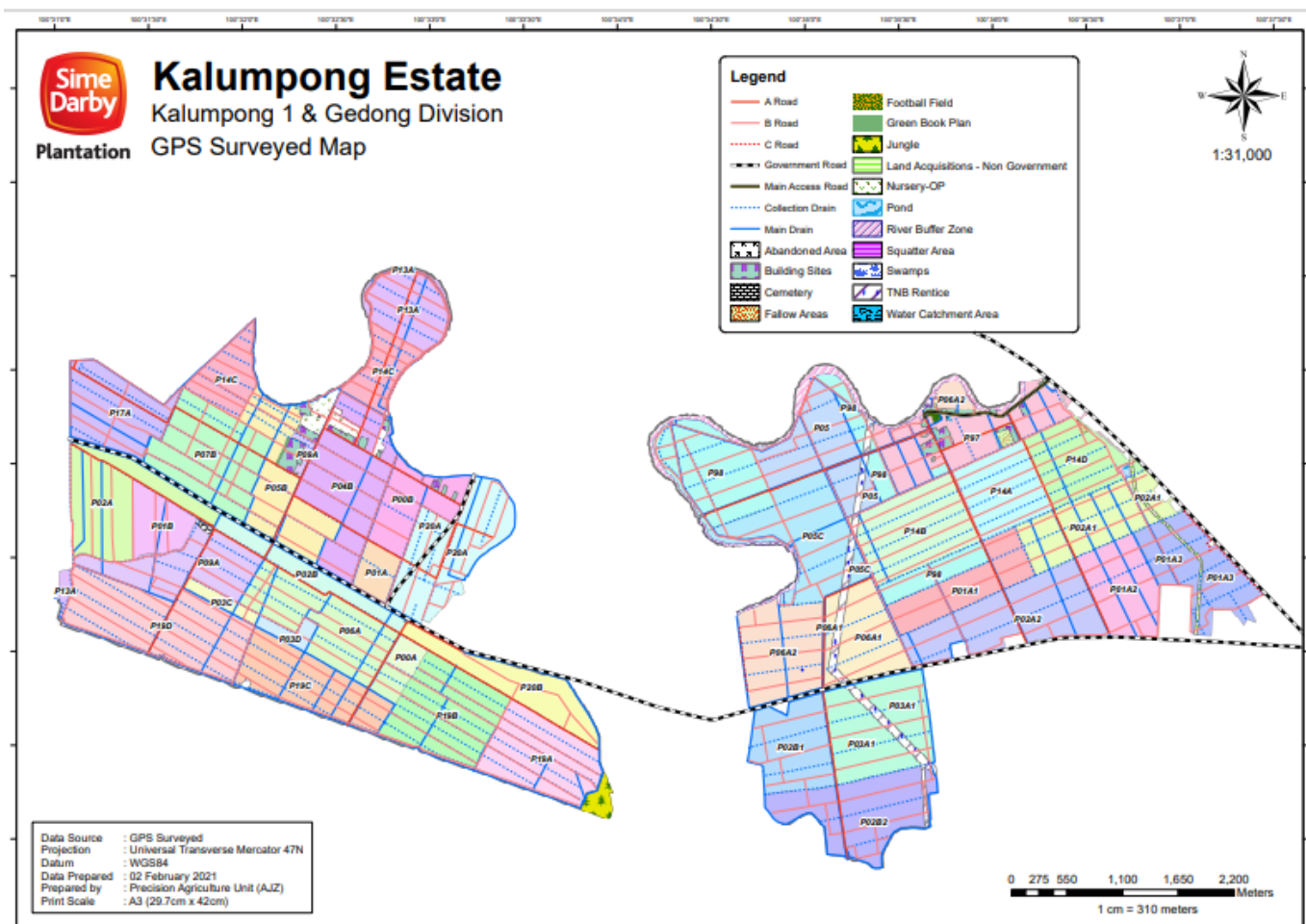
Appendix B: Smallholder Member Details

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Appendix C: Location and Field Map

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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