

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: SOU 22 – Bukit Benut Palm Oil Mill, Bukit Benut Estate & Lambak Elaeis Estate
Date of Final Report: 16/10/2024

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

Report Number: 3984758

Assessment Conducted by:
BSI Services Malaysia Sdn Bhd,
(DSM Accreditation Number: MSPO 09112018 ACB 22)
Suite 29.01 Level 29 The Gardens North Tower,
Mid Valley City Lingkaran Syed Putra,
59200 Kuala Lumpur, Malaysia
Tel +60392129638 Fax +60392129639
www.bsigroup.com

TABLE of CONTENTS	Page No
Section 1: Executive Summary	3
1.1 Organizational Information and Contact Person	3
1.2 Certification Information	3
1.3 Other Certifications	4
1.4 Location of Certification Unit	4
1.5 Certified Area	4
1.6 Plantings & Cycle	4
1.7 Certified Tonnage of FFB	5
1.8 Uncertified Tonnage of FFB	5
1.9 Certified Tonnage	5
1.10 Actual Sold Volume (CPO)	5
1.11 Actual Sold Volume (PK)	5
Section 2: Assessment Process	6
2.1 BSI Assessment Team	7
2.2 Impartiality and conflict of interest	9
2.3 Accompanying Persons	9
2.4 Assessment Plan	9
Section 3: Assessment Findings	13
3.1 Details of audit results	13
3.2 Details of Nonconformities and Opportunity for improvement	13
3.3 Status of Nonconformities Previously Identified and OFI	14
3.4 Summary of the Nonconformities and Status	17
3.5 Issues Raised by Stakeholders	17
3.6 List of Stakeholders Contacted	19
Section 4: Assessment Conclusion and Recommendation	20
Appendix A: Summary of the findings by Principles and Criteria	21
Appendix B: Smallholder Member Details	168
Appendix C: Location and Field Map	169
Appendix D: List of Abbreviations	172

MSPO Public Summary Report

Revision 2 (Nov 2021)

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
	Bukit Benut POM	528154004000	31/03/2025
	Bukit Benut Estate	522307002000	31/07/2024
	Lambak Elaeis Estate	518641002000	28/02/2025
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	+(603) 78484356 (Head Office)

1.2 Certification Information			
Certificate Number	Mill: MSPO 682040 Estate: MSPO 686845	Certificate Start Date	18/12/2022
Date of First Certification	18/12/2017	Certificate Expiry Date	17/12/2027
Scope of Certification	<input checked="" type="checkbox"/> Mill: Production of Sustainable Palm Oil and Palm Oil Products <input checked="" type="checkbox"/> Estate: Production of Sustainable Oil Palm Fruits		
Visit Objectives	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)		05 - 08/07/2022	
Continuous Assessment Visit Date (CAV) 1_1		03 - 07/07/2023	
Continuous Assessment Visit Date (CAV) 1_2		09 - 12/07/2024	
Continuous Assessment Visit Date (CAV) 1_3		-	

MSPO Public Summary Report

Revision 2 (Nov 2021)

Continuous Assessment Visit Date (CAV) 1_4	-
--	---

1.3 Other Certifications

Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
RSPO 591229	RSPO Principles & Criteria for Sustainable Palm Oil Production: 2013; Malaysian	BSI Services Malaysia Sdn Bhd	04/10/2026
MSPO 714131	MSPO Supply Chain Certification Standard (MSPO SCCS) 1 October 2018	BSI Services Malaysia Sdn Bhd	17/09/2029

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
Bukit Benut Palm Oil Mill	Jalan Mengkibol, 86009 Kluang, Johor, Malaysia	1° 56' 00.00" N	103° 20' 28.00" E
Bukit Benut Estate	KM 12, Jalan Mengkibol, 86009 Kluang, Johor, Malaysia	1° 54' 42.00" N	103° 21' 54.00" E
Lambak Elaeis Estate	Ladang Lambak Elaeis 86009 Kluang, Johor, Malaysia	1° 58' 43.00" N	103° 19' 08.00" E

1.5 Certified Area

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

1.6 Plantings & Cycle

Estate	Age (Years)					Mature	Immature
	0 - 3	4 - 10	11 - 20	21 - 25	26 - 30		
Bukit Benut Estate	343.91	654.36	1,081.09	457.34	0	2,192.79	343.91
Lambak Elaeis Estate	375.77	523.49	1,766.12	214.85	88.72	2,968.95	375.77
Total (ha)	719.68	1,177.85	2,847.21	672.19	88.72	5,161.74	719.68

MSPO Public Summary Report
Revision 2 (Nov 2021)

1.7 Certified Tonnage of FFB

Estate	Tonnage / year		
	Estimated (Dec 23 - Nov 24)	Actual (Jul 23 - June 24)	Forecast (Dec 24 - Nov 25)
Bukit Benut Estate	43,589.51	52,006.38	59,150.27
Lambak Elaeis Estate	51,735.50	40,481.43	42,655.73
Total (mt)	95,325.01	92,487.81	101,806.00

1.8 Uncertified Tonnage of FFB

Estate	Tonnage / year		
	Estimated (Dec 23 - Nov 24)	Actual (Jul 23 - June 24)	Forecast (Dec 24 - Nov 25)
N/A	N/A	N/A	N/A
Total (mt)	N/A	N/A	N/A

1.9 Certified Tonnage

Mill Capacity: 20 MT/hr SCC Model: SG	Estimated (Dec 23 - Nov 24)	Actual (Jul 23 - June 24)	Forecast (Dec 24 - Nov 25)
	FFB	FFB	FFB
	95,325.01	92,487.81	101,806.00
	CPO (OER: 20.58 %)	CPO (OER: 21.37 %)	CPO (OER: 21.00 %)
	19,617.89	19,764.64	21,379.26
	PK (KER: 5.16 %)	PK (KER: 4.59 %)	PK (KER: 5.05 %)
	4,918.77	4,245.19	5,141.20

1.10 Actual Sold Volume (CPO)

CPO (mt)	MSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	RSPO		
19,764.64	-	-	5,229.74	12,902.85	18,132.59

1.11 Actual Sold Volume (PK)

PK (mt)	MSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	RSPO		
4,245.19	-	-	3,722.49	460.25	4,182.74

MSPO Public Summary Report

Revision 2 (Nov 2021)

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 09-12/07/2024. The audit programme is included as Section 2.4. The approach to the audit was to treat the SOU 22 Bukit Benut Palm Oil Mill, Bukit Benut Estate and Lambak Elaeis Estate as a MSPO Certification Unit. A range of environmental and social factors were covered. This includes consideration of topography, palm age, proximity to areas with HBVs, declared conservation areas and local communities.

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

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

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

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

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

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

All the previous nonconformities are remains closed. The assessment findings from the reassessment are 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.

MSPO Public Summary Report

Revision 2 (Nov 2021)

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 (Certification)	Year 2 (ASA 1)	Year 3 (ASA 2)	Year 4 (ASA 3)	Year 5 (ASA 4)
Bukit Benut Palm Oil Mill	✓	✓	✓	✓	✓
Bukit Benut Estate	✓	✓	✓	✓	✓
Lambak Elaeis Estate	✓	✓	✓	✓	✓

Tentative Date of Next Visit: July 7, 2025 - July 10, 2025

Total No. of Mandays: 8

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 checked="" type="checkbox"/> Health and Safety <input type="checkbox"/> Supply chain requirements <input checked="" type="checkbox"/> Social <input type="checkbox"/> Environmental </p> <p>Language proficiency: Fluent in English and Bahasa Malaysia.</p>
Fahmi bin Othman (FO)	Team Member	<p>Education: Bachelor's Degree in Industrial Biology from Universiti Teknologi Malaysia, graduated in 2010.</p> <p>Work Experience:</p>

MSPO Public Summary Report

Revision 2 (Nov 2021)

		<p>He gained his working exposure in the plantation sector, serving as an Assistant Manager with a plantation company managing the day-to-day plantation operations before acting as Sustainability Officer for another significant 4 years. In his career, Fahmi had accumulated more than 9 years of sustainability implementation experience including workers' welfare, workers' occupational, health & safety, environment conservation and protection at buffer areas and continuous improvement management plans. Prior to joining BSI, he was an auditor for another local certification body who experienced in MSPO and PEFC Certification Audit.</p> <p>Training attended:</p> <p>He has completed CQI – IRCA approved ISO 9001, and ISO 45001 Lead Auditor Course, MSPO 2530:2013 Lead Auditor Course, Endorsed RSPO Lead Auditor and RSPO SCC Auditor course as well as SA 8000.</p> <p>Aspect covered in this audit:</p> <p><input checked="" type="checkbox"/> Health and Safety <input type="checkbox"/> Supply chain requirements <input type="checkbox"/> Social <input type="checkbox"/> Environmental</p> <p>Language proficiency:</p> <p>Fluent in English and Bahasa Malaysia.</p>
Nor'ain Mohd (NMN)	binti Nasir Team Member	<p>Education:</p> <p>She graduated in Bachelor of Science (Hons) (Plantation Technology and Management) from University Teknologi Mara (UiTM).</p> <p>Work Experience:</p> <p>She has 10 years working experience in plantation company with various departments such as Estate Operations, Risk and System Management Department and Sustainability and Quality Department prior to joining Certification Body as an Auditor for more than 4 years. She is familiar with oil palm operations and its supply chain including Social, Environmental, Safety and Health, Legal and Good Agricultural practices. She is involved in auditing MSPO OPMC, MSPO SCCS, RSPO P&C, RSPO SCCS, ISCC EU and PLUS Basic Training, ISCC Waste & Residue and ISCC Independent Smallholder.</p> <p>Training attended:</p> <p>She has completed 14001:2015 (2019), ISO 9001:2015 (2024), Endorsed MSPO Auditor Course (2019), Endorsed MSPO SCCS Auditor Course (2019), Endorsed RSPO P&C Lead Auditor Course (2019), Endorsed RSPO SCCS Lead Auditor Course (2019), SA8000 (2019), ISCC EU and PLUS Basic Training (2019), ISCC Waste And Residue (2020), ISCC Independent Smallholder (2020), ISCC (ARIA) Platform (2023), Roundtable on Sustainable Biomaterials (RSB) (2020), Refresher-endorsed RSPO P&C 2018 Lead Auditors Training Course (2021) and RSPO-endorsed RSPO SCCS Refresher Course (2022).</p> <p>Aspect covered in this audit:</p> <p><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:</p> <p>Fluent in English and Bahasa Malaysia.</p>

MSPO Public Summary Report

Revision 2 (Nov 2021)

2.2 Impartiality and conflict of interest

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

2.3 Accompanying Persons

No.	Name	Role
	N/A	

2.4 Assessment Plan

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

Date	Time	Subjects	FSP	FBO	NMN
Monday, 8/07/2024	-	Audit team travelling to hotel	√	√	√
Tuesday, 9/07/2024 Bukit Benut Palm Oil Mill (POM) MSPO Part 4	07:30	Audit team travel to Bukit Benut POM	√	√	√
	08:30 - 09:00	Opening meeting combine with RSPO audit team at Bukit Benut POM <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, neighboring estates, smallholders, villages, workers representative, etc.	√	√	√
	13:00 - 14:00	Lunch break	√	√	√

MSPO Public Summary Report Revision 2 (Nov 2021)

Date	Time	Subjects	FSP	FBO	NMN
	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	√	√	√
Wednesday, 10/07/2024 Lambak Elaeis 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, neighboring 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	√	√	√

MSPO Public Summary Report

Revision 2 (Nov 2021)

Date	Time	Subjects	FSP	FBO	NMN
Thursday, 11/07/2024 Lambak Elaeis (FSP) Bukit Benut Estate (FBO, NMN) 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, neighboring 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	√	√	√
Friday, 12/07/2024 Bukit Benut Estate (FSP, FBO)	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	√	√	-

MSPO Public Summary Report

Revision 2 (Nov 2021)

Date	Time	Subjects	FSP	FBO	NMN
	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	√	√	-

MSPO Public Summary Report

Revision 2 (Nov 2021)

Section 3: Assessment Findings

3.1 Details of audit results

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

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

3.2 Details of Nonconformities and Opportunity for improvement

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

During the assessment there were one (1) Major & zero (0) Minor nonconformities and zero (0) raised. The SOU 22 Bukit Benut Palm Oil Mill and Supply Bases Certification unit name 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 Actions for the Major Non-conformity(ies) has been verified for its effectiveness and closed accordingly. The below is the summary of the non-conformity raised during this assessment.

Non-Conformity Report			
NCR Ref #:	2519933-202407-M1	Issue Date:	12/07/2024
Due Date:	10/10/2024	Date of Closure:	06/07/2024
Area/Process:	Bukit Benut Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.5.3.2 Major
Requirements:	A waste management plan to avoid or reduce pollution shall be developed and implemented. The waste management plan should include measures for: a) Identifying and monitoring sources of waste and pollution		
Statement of Nonconformity:	Waste management and disposal plan was not fully demonstrated		
Objective Evidence:	<p>With reference to the Waste Management Plan, the domestic waste collection at Bukit Benut Estate was conducted by the hired contractor.</p> <ol style="list-style-type: none"> 1) However, observed during site visit, there is a pile of garbage that such as dry fronds, 18L diesel empty container, used spray paint cans, oil-stained motorcycle chains, bed frame, domestic waste, oven, vacuum and others had been dumped in the estate area near field P07B, close to the TNB lines. 2) During site visit to the scrap iron field area, it was found that several oil spillages were dripping from tractors that were lined with plastic and iron containment trays. This occurred because those trays were cracked and damaged. Additionally, there was oil spillage from tractors that were not lined with a containment tray. 		

MSPO Public Summary Report

Revision 2 (Nov 2021)

	These indicated that the waste management & monitoring plan were insufficient.
Corrections:	<ol style="list-style-type: none"> 1) OU Management to place a signage at the respective area TNB line. OU management to issue reminder letter to all stakeholders to comply with the waste management plan (stakeholder). OU Management to clear up the area from all the wastes. Briefing for the workers was done on 18/7/2024 on the prohibition of dumping or disposal of any domestic/ scheduled or any other wastes to the area & the alternative disposal facility for the wastes produced especially for bulky electronic wastes. 2) Immediate action from action to replace damage tray with new one.
Root cause analysis:	<ol style="list-style-type: none"> 1) The TNB line is a deserted area and not frequented by the OU Management/ staff. Hence, no monitoring was done at the area. 2) Initially the tray already provided to cater oil drip from the tractor. Unfortunately, during the assessment is rainy day and found the tray already fill up with water and oil spillage from the tractor and spill out from the tray. Furthermore, foreman does not check the tray condition which is cracked and damage. The tray availability and tray condition were not listed inside Vehicle Daily inspection.
Corrective Actions:	<ol style="list-style-type: none"> 1) To assign PIC for monitoring purpose and inspection area that requires verification by executive in-charge. Auxiliary police (AP) to include this respective area in patrolling schedule. 2) OU make a note inside Vehicle Daily Inspection, and this enable the foreman to check on daily basis.
Assessment Conclusion:	Sighted the appointment letter, dated 01/08/2024 of the Auxiliary Police (Mr. Yxxxx Bxx Mxxxxxxx – Sarjan) as the estate representative to conduct the monitoring in the estate area and was verify by the estate manager and to update in the logbook daily. Sighted the photo of Buku Rondaan Komplek dan Field LBB. The management has conducted the training disposal of domestic waste and schedule waste on 18/07/2024 and briefing was conducted to the foremen regarding vehicle daily inspection. Sighted the photos and updated PMV checklist that include monitoring of tray is available. The major NC is successfully closed, and further verification will be conducted on the next assessment audit.

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

MSPO Public Summary Report

Revision 2 (Nov 2021)

NCR Ref #:	2364564-202306-M1	Issue Date:	07/07/2023
Due Date:	07/10/2023	Date of Closure:	06/10/2023
Area/Process:	Bukit Benut Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.6.4.4 Major
Requirements:	The management shall be responsible for the observance of the control points applicable to the tasks performed by the contractor, by checking and signing the assessment of the contractor for each task and season contracted.		
Statement of Nonconformity:	Compliance of Letter of Award was not effectively implemented.		
Objective Evidence:	Sighted the Letter of Award dated 17/04/2023 to Sxx Sxx Cxxxxxxxxx Sxx Bxx for Construction and Completion of 12 units of new workers quarters and external works at Bukit Benut Estate. (Contract No: ED/0xx/0xx/20xx/Exx-Sxx), Clause 12 Subcontract of assignment, 12.3 The contractor hereby undertakes NOT to subcontract or assign, novate license or in any other manner, in whole or in part its right, interest, benefits and /or obligations of the Works in this LOA to a third party without the prior written consent of the Company (Consent of which shall be given, conditioned or withheld at the Company absolute discretion) However, document checking through list of workers, and salary slip and Purchase PF824 MSPO Public Summary Report Revision 2 (Nov 2021) Page 13 of 169 Order found that the work was sub-contracted to Telxxxx Nuxxxxxxx Sxx Bxx, without written consent from Sime Darby Plantation Berhad.		
Corrections:	Immediately emailed to procurement (CVM) and Engineering & Mill Services Upstream to request Consent Letter for Sub-Contract for Sun Sui to proceed the current work.		
Root cause analysis:	<ol style="list-style-type: none"> 1) Lack of monitoring by OU Management on the activities of contractor in accordance with the LOA. 2) Management Understanding of the LOA is not comprehensive. 		
Corrective Actions:	<ol style="list-style-type: none"> 1) Appointment of specific PICs at OU to monitor and oversee the legal compliance matters for each contractor in accordance with the Letter of Award (LOA), before work commencement, and throughout the work period. 2) Estate will communicate with Engineering & Mill Services Upstream to conduct briefing on the matter and strengthen the LOA knowledge. 		
Assessment Conclusion:	Sighted the consent letter from Interim Head – Engineering and Mill Services (EMS) dated 10/07/2023 approving the main contractor request to appoint sub-contractor for the stipulated works. (Ref No: M2023/E130/00000003/E139/00000001; Dated 10/07/2023) The management has conducted the training on 04/10/2023. The training records were sighted with photos regarding the LOA Briefing, EMS Briefing by the EMS Team. The major NC raised was successfully closed, further verification will conduct in the next assessment.		
Verification Statement:	Sample of the contractor, Jxxx Hxx Enterprise (grass cutting) with validity from 01/01/2024 until 31/12/2024 confirmed that there is no subcontractor was appointed on behalf of the contractor. Verification was made based on the list of the workers, their attendance list "Rekod Mesin Rumput", the sample worker's contract agreement (ref: JHE/HR/0102/(002/01-2024, dated 01/01/2024, worker's name: Mxxxxxx Sxxxxxxxxx Bxx Bxxxxx) shows that only the main contractor's workers conducting the grass cutting activity. Interview with the estate's person in		

MSPO Public Summary Report **Revision 2 (Nov 2021)**

	charge confirmed that monitoring of compliance of the contractor was made every month. Therefore, the major NC was remain closed.
--	---

Non-Conformity Report			
NCR Ref #:	2364564-202306-N1	Issue Date:	07/07/2023
Due Date:	Next Surveillance Audit	Date of Closure:	Closed on 12/07/2024
Area/Process:	Bukit Benut Estate & Lambak Elaeis Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.4.5.4 Minor
Requirements:	Management should ensure employees of contractors are paid based on legal or industry minimum standards according to the employment contract agreed between the contractor and his employee.		
Statement of Nonconformity:	The payment of salary is not according to employment contract agreed between contractor and his employees.		
Objective Evidence:	Lambak Elaeis Estate Sighted from sample taking of employee from Syxxxxxx Sxx Kxx Hxxx and Mxxxxx Suxxxxx Enxxxxxxx, it was noted that the workers holiday pay was paid not according to rate stated in employment contract. Bukit Benut Estate Sample taken from the Jaxx Hxx Enxxxxxxx found that the rate of work paid to the employees was not according to the employment contract.		
Corrections:	<u>Bukit Benut Estate</u> Immediately brief to contractor regarding the rate of payment within pay slip and employment contract. Job offered and payment should be the same as employment contract awarded to his worker. <u>Lambak Elaeis Estate</u> 1) The contractor has been issued with a reminder letter to pay the under-paid holiday pay in the following pay month. 2) Contractor has put the commitment to pay the under-paid holiday in the following pay month.		
Root cause analysis:	<u>Bukit Benut Estate</u> Lack of consistency for monitoring on contractor by OU on payment rate between pay slip and employment contract for contractor worker. Training not comprehensive for contractor to understand the requirement. <u>Lambak Elaeis Estate</u> Lack of consistency for monitoring on contractor by OU on payment rate between pay slip and employment contract for contractor worker. Training not comprehensive for contractor to understand the requirement.		
Corrective Actions:	Bukit Benut Estate Appointment of specific PICs at OU to monitor and oversee the legal compliance and wage calculation and payment term matters for each contractor, before work commencement, and throughout the work period. To conduct comprehensive training on the workers requirement. Lambak Estate Appointment of specific PICs at OU to monitor and oversee the legal compliance and wage calculation and payment term matters for each contractor, before work commencement, and throughout the work period. To conduct comprehensive training on the workers requirement.		

MSPO Public Summary Report

Revision 2 (Nov 2021)

Assessment Conclusion:	The CAP was accepted, the verification will be conducted in the next assessment.
Verification Statement:	<p><u>Lambak Estate</u></p> <p>Verify from the employee's attendance list and payment slips for the contractor (Sxx Sxxxx Cxxxxxxxxxx) shows correlation in the payment for number of working days, overtime and mandatory contribution by employer and deduction of workers' salary and of EPF, SOCSO and EIS verified to be according to the stipulated requirements and contract agreement. Sample of workers taken is such as follow:</p> <ol style="list-style-type: none"> 1. Uxxx Axxx Nxxxxx 2. Mxxxxxx Bxx Bxxxxx <p><u>Bukit Benut Estate</u></p> <p>Verify from the employee's attendance list (Rekod Mesin Rumpit Bulan Jun), payment slips and contract agreement of the workers (worker's name: Mxxxxxx Sxxxxxxxx Bxx Bxxxxx) for the contractor (Jxxx Hxx Exxxxxxxx) confirmed that the rate of working was paid based on the employment contract stipulated in the clause 2.0 (imbuhan).</p>

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

3.4 Summary of the Nonconformities and Status

CAR Ref.	Clause & Category (Major / Minor)	Issued Date	Status & Date (Closure)
2222385-202207-M1	Part 3: 4.4.4.2 e, h & i Major	08/07/2022	Closed On 07/09/2022
2222385-202207-N1	Part 3: 4.4.5.4 Minor	08/07/2022	Closed On 07/07/2023
2364564-202306-M1	Part 3: 4.6.4.4 Major	07/07/2023	Closed on 06/10/2023
2364564-202306-N1	Part 3: 4.4.5.4 Minor	07/07/2023	Closed on 12/07/2024
2519933-202407-M1	Part 3: 4.5.3.2 Major	12/07/2024	Closed on 06/07/2024

3.5 Issues Raised by Stakeholders

IS #	Description
1	<p>Feedbacks: Madam. Nxxxxx Headmaster (Sk. Ladang Bukit Benut)</p> <p>There are around 86 students both from the mill and at the school. The headmaster raised concern regarding the lack of attendance of the students which she already communicated and had received feedback from the mill's manager. She also stated that they also had the Ziarah Cakna Program where the teachers will be visiting the student at the student's house. Other than that, the mill also has</p>

MSPO Public Summary Report

Revision 2 (Nov 2021)

	<p>contributing in the maintenance of the road in front of the school's entrance to ensure the safety of the students.</p> <p>Management Responses: Will keep maintaining the good practise and constantly communicated with the school management.</p> <p>Audit Team Findings: No further issue.</p>
2	<p>Feedbacks: Mr. Sxx Kxxx Exx (Smallholder)</p> <p>According to the smallholder, he has around 5 acres of farm located in the estate area where he plants bananas and vegetable that will be sell to the nearest stall in town. Other than that, he all states that he allowed to use the estate's road and will be pass through at Gate 10. There is clearly boundary such as boundary stone and trenches from his farm and the estate's area. There is no issued raised between the smallholder and the estate.</p> <p>Management Responses: Will keep maintaining the good practise and will improve further in giving support to all stakeholders.</p> <p>Audit Team Findings: No further issue.</p>
3.	<p>Issue: Mr. Rxxxxx (JPKK Kg. Bukit Benut – Head of Village)</p> <p>According to the head of village, there are around 5 villages under his territory, and he is responsible for Kg. Bukit Benut. Other than that, he is also working in the mill and there are around 100 villagers also working in the mill. The relationship between the mill and the village is well maintained as the mill provide with work opportunity to the villagers and contributes CSR such as rice and <i>daging korban</i> to the villager.</p> <p>Management Responses: Will keep maintaining the good practise and will improve further in giving support to all stakeholders.</p> <p>Audit Team Findings: No further issue.</p>
4.	<p>Feedbacks: Contractor (Sxxxxxxxx Sxx Kxx Hxxx, Jxxx Hx Exxxxxxxxx)</p> <p>Interview with the representative, the estate and mill management and the contractor has a very good relationship between both parties. According to the contractor, tendering and payment process was made by the HQ. The estate and mill have also given briefing to the contractor before starting their services in the estate and the contractor has also provided PPE to all of their workers. According to the contractor, the management will provided them the Permit to Work (PTW) every week before starting their works. The management has also conducted the one to one meeting with the contractor where the management explaining the legal compliance and wage calculation and payment term matters to the contractor. All the contractor's workers are locals and monitoring of their license and permit was made by the management every month.</p> <p>Management Responses: No further issue.</p> <p>Audit Team Findings: No further issue.</p>
5.	<p>Feedbacks: Mr. Lxx (Sundry shop)</p>

MSPO Public Summary Report



Revision 2 (Nov 2021)

	According to Mr. Lxx, he has already 40 years providing the sundry shop services in the mill. He also stated that he has sign contract agreement and VIP with the management. He also a vendor providing stationery to the office of mill and the estate. There is no issue raised from the sundry shop.
	Management Responses: No further issue.
	Audit Team Findings: No further issue.

3.6 List of Stakeholders Contacted

Government Officer: 1. Headmaster, Sk. Ladang Bukit Benut	Community/neighbouring village: 1. Head Of Villager, Kg. Bukit Benut 2. Smallholder 3. Sundry shop
Supplier/Contractors/Vendor: 1. Sxxxxxxx Sxx Kxx Hxxx 2. Jxxx Hx Exxxxxxxxx	Worker's Representative/Gender Comittee: 1. Worker 2. Gender committee Lambak Estate

MSPO Public Summary Report
Revision 2 (Nov 2021)**Section 4: Assessment Conclusion and Recommendation**

Acknowledgement of Internal Responsibility and Formal Sign-off of Assessment Findings	
Based on the findings during the assessment SD Guthrie Berhad (formerly known as Sime Darby Plantation Berhad) SOU 22 Bukit Benut Palm Oil Mill and Supply Bases Certification Unit complies with the MS 2530-3:2013 and MS 2530-4:2013. It is recommended that the certification of SD Guthrie Berhad (formerly known as Sime Darby Plantation Berhad) SOU 22 Bukit Benut Palm Oil Mill and Supply Bases Certification Unit is continued.	
Acknowledgement of Assessment Findings	Report Prepared by
Name: Shylaja Devi Vasudevan Nair	Name: 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: 15/10/2024	Date: 12/09/2024

MSPO Public Summary Report
Revision 2 (Nov 2021)

Appendix A: Summary of the findings by Principles and Criteria

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

Criterion / Indicator		Assessment Findings	Compliance
4.1 Principle 1: Management commitment & responsibility			
Criterion 4.1.1 – Malaysian Sustainable Palm Oil (MSPO) Policy			
4.1.1.1	A policy for the implementation of MSPO shall be established. - Major compliance -	<u>All sample estate</u> 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 compliance -	<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 	Complied

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance									
Criterion 4.1.2 – Internal Audit												
4.1.2.1	Internal audit shall be planned and conducted regularly to determine the strong and weak points and potential area for further improvement. - Major compliance -	<p><u>All sample estate</u></p> <p>SD Guthrie Berhad (formerly known as Sime Darby Plantation Berhad) has implemented the Internal Audit Procedure with Document number: SDP/GSD/SCU/IAP; Revision: 04; Document Date: April 2024. According to this procedure, internal audits are scheduled to occur annually. It has been confirmed that the mill has adhered to this requirement by conducting internal audits on a yearly basis. Records such as internal audit report confirming this compliance are available for verification as indicated below.</p> <table><tr><td>Estate</td><td>Date of internal audit</td><td>Internal Audit Results</td></tr><tr><td>Lambak Estate</td><td>15/05/2024</td><td>8 majors, 0 minor, 0 OFI</td></tr><tr><td>Bukit Benut</td><td>16/05/2024</td><td>6 majors, 0 minor, 0 OFI</td></tr></table>	Estate	Date of internal audit	Internal Audit Results	Lambak Estate	15/05/2024	8 majors, 0 minor, 0 OFI	Bukit Benut	16/05/2024	6 majors, 0 minor, 0 OFI	Complied
Estate	Date of internal audit	Internal Audit Results										
Lambak Estate	15/05/2024	8 majors, 0 minor, 0 OFI										
Bukit Benut	16/05/2024	6 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 compliance -	<p>SD Guthrie Berhad (formerly known as Sime Darby Plantation Berhad) has implemented the Internal Audit Procedure with Document number: SDP/GSD/SCU/IAP; Revision: 04; Document Date: April 2024. According to this procedure, internal audits are scheduled to occur annually.</p> <table><tr><td>Estate</td><td>Date of internal audit</td><td>Internal Audit Results</td></tr><tr><td>Lambak Estate</td><td>15/05/2024</td><td>8 majors, 0 minor, 0 OFI</td></tr><tr><td>Bukit Benut</td><td>16/05/2024</td><td>6 majors, 0 minor, 0 OFI</td></tr></table> <p>Sighted the root cause, correction, corrective action plan and evidence to close the non-conformities is available as per audit. The plan can be sight through the Sustainability Certification Online Tracking System (SCOTS).</p>	Estate	Date of internal audit	Internal Audit Results	Lambak Estate	15/05/2024	8 majors, 0 minor, 0 OFI	Bukit Benut	16/05/2024	6 majors, 0 minor, 0 OFI	Complied
Estate	Date of internal audit	Internal Audit Results										
Lambak Estate	15/05/2024	8 majors, 0 minor, 0 OFI										
Bukit Benut	16/05/2024	6 majors, 0 minor, 0 OFI										

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings		Compliance	
4.1.2.3	Report shall be made available to the management for their review. - Major compliance -	The internal audit 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:		Complied	
		Estate	Date of internal audit		Internal Audit Results
		Lambak Estate	15/05/2024		8 majors, 0 minor, 0 OFI
		Bukit Benut	16/05/2024		6 majors, 0 minor, 0 OFI
Criterion 4.1.3 – Management Review					
4.1.3.1	The management shall periodically review the continuous suitability, adequacy and effectiveness of the requirements for effective implementation of MSPO and decide on any changes, improvement and modification. - Major compliance -	All sample estate The internal audit report was documented and made available for management review. As evidence, all findings from internal audit were responded by Estate within the acceptable timeframe. Sime Darby Plantation Berhad has implemented Standard Operating Procedures (SOP) for Management Review as documented in the Management Review Guidelines, Version 1.0, dated approved March 2024. According to the SOP, management reviews are required to be conducted at least annually.		Complied	
		Estate	Date of internal audit		Date of management review
		Lambak Estate	15/05/2024		28/06/2024
		Bukit Benut	16/05/2024		20/05/2024
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 compliance -	All sample estate 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		Complied	

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
		management plan, and others. This plan comprises identified issues along with corresponding action plans to tackle each concern. The implementation of these action plans was subsequently verified during the assessment process.	
4.1.4.2	The company shall establish a system to improve practices in line with new information and techniques or new industry standards and technology (where applicable) that are available and feasible for adoption. - Major compliance -	<u>All sample estate</u> This process is initiated upon confirmation of any new projects. Employees receive briefings on new developments in basic understanding during weekly meetings. The management team is notified of these developments during monthly meetings. The dissemination of information by the RCEO and RGM occurs during monthly managers' meetings and through email communications.	Complied
4.1.4.3	An action plan to provide the necessary resources including training, to implement the new techniques or new industry standard or technology (where applicable) shall be established. - Major compliance -	<u>All sample estate</u> This process is initiated upon confirmation of any new projects. Employees receive briefings on new developments in basic understanding during weekly meetings. The management team is notified of these developments during monthly meetings. The dissemination of information by the RCEO and RGM occurs during monthly managers' meetings and through email communications.	Complied
4.2 Principle 2: Transparency			
Criterion 4.2.1 – Transparency of information and documents relevant to MSPO requirements			
4.2.1.1	The management shall communicate the information requested by the relevant stakeholders in the appropriate languages and forms, except those limited by commercial confidentiality or disclosure that could result in negative environmental or social outcomes. - Major compliance -	The procedure for communication was documented, disclosed, implemented, and made available by the management as per Quality Management System sub section 5.5: Procedure for External Communication Appendix 5.5.3.2, version 1 dated 01/04/2008.	Complied

Criterion / Indicator	Assessment Findings	Compliance
	<p>Plantation Quality Management System (Sustainable Plantation Management System) Version 1, year 2008, Issue No.1 Issue date 01/04/2008. – Appendix 5 Flowchart and procedure on Handling Land Dispute, Flowchart and Procedure on Handling Social Issue.</p> <p>The procedure for handling external Quality, Safety, Health, and Environment (QSHE) was illustrated and explained as follows:</p> <ol style="list-style-type: none"> 1. Receipt of External Communication 2. Review of Communication 3. Time frame for External Communication within 2 weeks of the date of receipt for communication requiring direct feedback and within one week of the completion of the investigation. 4. Communications with Certification Body 5. Communication with TQEM Department, Plantation Division 6. Communication with the Media 7. Pro Active Communication <p>Review on the procedure, describes estate manager as person in-charge and responsible to address the communication and requests from internal and external.</p> <p>The Stakeholders Meeting for the year 2024 of SOU 22 have been conducted on 26/03/2024 at Lambak Elaies Estate that attended by 42 participants such as Manager and Assistant Manager of Bukit Benut Palm Oil Mill, Bukit Benut Estate and Lambak Elaies Estate, RXXM TR, Axxo Klxxxg, Mxxxxs Perxxxxxran Klxxng, PXXM, smallholder Ladang Uxx Bxxxt, SxxxxO, Sxxxxh Agxxa Laxxxg Bxxxt Bxxut, IXX Uxxxxa Estate, etc. The information that has been communicated in appropriate language that covered the followings:</p>	

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
		<ol style="list-style-type: none"> 1. Oil Palm relevant matters 2. SDPB Policies and Charters 3. Communication and Consultation with Stakeholders 4. Ethical Conduct, Code of Business Conduct (COBC), & Information Giving 5. Introduction to RSPO, MSPO and SCCS Certifications 6. Fire precaution and control measures at SDPB 7. Compliance on RSPO and MSPO Standard for Outside Crop Purchase (OCP) 8. Force Labour 11 Indicators 9. Provide advice to smallholders in improving best agricultural practices and productivity. <p>The briefing on information and documents relevant to RSPO and MSPO such as Group Policies and Procedure and RSPO/MSPO requirements to the employees as below:</p> <ol style="list-style-type: none"> 1. Lambak Elaies Estate – 05/02/2024 2. Bukit Benut Estate – 16/05/2024 	
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>The management documents that are specified in the RSPO and MSPO are publicly available in the SD Guthrie Berhad's website (Reports, Policies and Statements SD Guthrie) as sighted in the Group Sustainability & Quality Policy Statement 'Kenyataan Dasar Kelestarian & Kualiti Kumpulan' approved by Mohamad Helmy Othman Basha, Group Managing Director dated 02/12/2019.</p>	Complied

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
		<p>The Group's foundation is built in the Core Values, which guide the group actions and the way to conduct business. It's applied in the group Business Principle such as:</p> <ol style="list-style-type: none"> 1. Health, Safety and Environment 2. Compliance with all laws and regulations 3. Working with local communities 4. Fair Business Practices <p>SD Guthrie aims to be a leading integrated producer & supplier of certified sustainable palm oil. In pursuing their sustainability goals that are in line with the United Nations Sustainable Development Goals (UNSDG) 2030, Sime Darby are committed to:</p> <ol style="list-style-type: none"> 1. Promoting Good Governance and Transparency 2. Contributing to a better society 3. Minimizing environmental harm 4. Delivering sustainable quality <p>The policy shall be guided by the commitments spelt out in the Company's:</p> <ol style="list-style-type: none"> 1. Responsible Agriculture Charter (RAC) 2. Human Rights Charter (HRC) <p>The management also has developed Group Health, Safety & Environmental (HSE) Policy signed by Mohamad Helmy Othman Basha, Group Managing Director dated 05/05/2022.</p>	

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
		<p>SD Guthrie was committed to the Protection of Human Rights Defenders (HRDs) as sighted in the policy approved on 25/03/2021 by Rashyid Redza Anwarudin, Head of Group Sustainability.</p> <p>The management documents that are specified in the RSPO and MSPO are made publicly available and deliberated in the report such as land titles, OSH plan, SEIA management plan, HCV assessment, continuous improvement plan, human right policy, etc.</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>	<p><u>All sample estate</u></p> <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 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.</p>	Complied
4.2.2.2	<p>A management official should be nominated to be responsible for issues related to Indicator 1 at each operating unit.</p> <p>- Minor compliance -</p>	<p><u>Lambak Estate</u></p> <p>At each operational unit, management has appointed Mr. Mxxx Axxxx Bxx Axxxx (Senior Assistant Manager) as a person in charge responsible for addressing social issues. The appointment is the manager, as specified in the appointment letter, approved by the estate manager Mr. Sxxxxxx Bxx Sxxxxxx on 07/01/2024.</p> <p><u>Bukit Benut Estate</u></p> <p>At each operational unit, management has appointed Mr. Zxxxxx Axxxxx Bxx Axxxx (Sr. Assistant Manager) in charge responsible for</p>	Complied

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
		addressing social issues. The appointment is the senior assistant manager, as specified in the appointment letter and was verify by Mr. Zulkifli Bin Mohammed Hashim (Manager) on 01/07/2024	
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 compliance -	<p><u>All sample estate</u></p> <p>The visited estates have established a Stakeholders list, documented in the Stakeholders List FY 2024. Stakeholders were categorized into Contractors, Vendors/Suppliers, Local Community, and Other Interested Parties (including Government Agencies, Schools, Hospitals, Police Stations, OCP, etc.). Consultation and communication took place through written reports and meetings.</p> <p>Any communication, requests, or grievances from external stakeholders were recorded in the visit logbook, stakeholders' minutes meetings, the Suara Kami Platform, and the Whistleblowing Channel.</p> <p>Any issue raised during the stakeholder meeting and verified during stakeholder consultation were included at the Social Action Plan document, with on-going and continuous status. Stakeholder meeting was conducted for all SOU 22 on 26/03/2024 at Lambak Estate Hall. Sighted the minute meeting of "Minit Mesyuarat Dengan Pihak Berkepentingan "Stakeholder"" Sou 22 is available as per audit.</p>	Complied
Criterion 4.2.3 – Traceability			
4.2.3.1	The management shall establish, implement and maintain a standard operating procedure to comply with the requirements for traceability of the relevant product(s). - Major compliance -	The management has established the Standard Operating Procedure for Sustainable Supply Chain and Traceability for Upstream Malaysia, Doc. No.: SDP/GSD/202401/SCCS updated and approved in January 2024 by Rashyd Redza Anwarudin, Chief Sustainability Officer. The changes have been made for Section 8, Section 9.2 and 10.8 Appendix 2.	Complied

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
		The objective of the procedure is to provide guideline for estates and palm oil mills to establish and ensure effective implementation on sustainable supply chain and traceability of certified sustainable materials (Fresh Fruit Bunch (FFB), Crude Palm Oil (CPO) and Palm Kernel (PK)).	
4.2.3.2	The management shall conduct regular inspections on compliance with the established traceability system. - Major compliance -	The management has maintained the current practice with conduct inspection on the compliance of the traceability system on daily basis. Review on the weighbridge records and FFB delivery notes, sighted incoming and outgoing document been signed by operators and executives.	Complied
4.2.3.3	The management should identify and assign suitable employees to implement and maintain the traceability system. - Minor compliance -	<p>The management has appointed person in-charge for environmental and quality management systems as listed below:</p> <ol style="list-style-type: none"> 1. Mxxd Axxxxr bin Axxxd, Senior Assistant Lambak Elaies Estate has been appointed on 07/01/2024 and valid for 2 years. 2. Axxxr Nxxxry Ixxn bin Norsaxxxxin, Assistant Manager Bukit Benut Estate has been appointed on 01/01/2024. <p>Among the function which are required to performs related to traceability are as below:</p> <ol style="list-style-type: none"> 1. Daily implementation of the Plantation Quality Management System (PQMS) & Sustainable Plantation Management System (SPMS). 2. Ensure implementation of Plantation Quality Management System (PQMS) & Sustainable Plantation Management System and other related document. 3. Maintenance of relevant records as per procedure. 	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<div>4. Calibration of test equipment’s.</div> <div>5. Assisting in ensuring full compliance with legal and other statutory requirements.</div> <div>6. Overall, in charge to ensure product dispatched by estate to meet customer requirements and traceability procedure.</div> <div>7. Monitoring of Monthly Greenhouse Gas (GHG) emission.</div> <div>8. Other related issues on RSPO/MSPO/SCCS.</div>	
4.2.3.4	<div>Records of sales, delivery or transportation of FFB shall be maintained.</div> <div>- Major compliance -</div>	<div>The management has established the Standard Operating Procedure for Sustainable Supply Chain and Traceability for Upstream Malaysia, Doc. No.: SDP/GSD/202401/SCCS updated and approved in January 2024 by Rashyid Redza Anwarudin, Chief Sustainability Officer. The changes have been made for Section 8, Section 9.2 and 10.8 Appendix 2.</div> <div>Stated in the procedure under Control of Documents and Records, all records for the implementation and maintenance of sustainable supply chain systems shall be identified and kept up to-dated such as weighbridge tickets, consignment notes, training records, contract, etc.</div> <div>Evident the samples of delivery notes as below:</div> <div>Delivery if certified FFB to Bukit Benut POM</div> <div><div>From: Lambak Elaies Estate</div><div>Transporter: Sxx Kxx Hxxt</div><div>Vehicle No.: PPP 5499</div><div>Customer: M180 M-Bukit Benut</div><div>Product: FFB</div><div>Delivery Ticket No.: 7432</div><div>Date: 28/03/2024</div></div>	Complied

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings		Compliance
		Seal No.: 062484 Bunches: 619 Field: 2001A and 2006 Supplier Weight: 13.81 mt Mill Net Weight: 13.81 mt MSPO Cert. No.: MSPO 686845		
		From: Bukit Benut Estate Transporter: Yxx Sxx Kxx Hxxt Vehicle No.: JSH 8288 To: Bukit Benut Mill Product: FFB Delivery Ticket No.: 21235 Date: 11/07/2024 Bunches: 537 Field: 2007C Supplier Weight: 10.46 mt Mill Net Weight: 10.46 mt MSPO Cert. No.: MSPO 686845		
4.3 Principle 3: Compliance to legal requirements				
Criterion 4.3.1 – Regulatory requirements				
4.3.1.1	All operations are in compliance with the applicable local, state, national and ratified international laws and regulations. - Major compliance -	SD Guthrie Berhad diligently monitored compliance with permits and licenses, with oversight from the operating units and the sustainability team. Respective operating units will undertake the responsibility of identifying, managing, updating, and tracking the legal requirement as well as monitoring the status of legal compliance. Refer to Sime Darby Plantation, ESH Management System Manual, ESH Legal & Other		Complied

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance																								
		<div>Requirements; Guidelines and Procedures; Document ID: SD/SDP/SQM (ESH)/001-2-2; Revision: 0. Date: 01/07/2012.</div> <div>Sighted the evidence:</div> <div>Lambak Estate</div> <table><tr><td>License / Permit</td><td>Reference</td><td>Validity Date</td></tr><tr><td>MPOB License (FFB)</td><td>518641002000</td><td>28/02/2025</td></tr><tr><td>Permit Barang Kawalan Berjadual – Diesel (Euro 5)</td><td>PBKB/203/B/J-000471</td><td>14/08/2024</td></tr><tr><td>DOSH Permit (Air Compressor Receiver)</td><td>JH-PMT-11573</td><td>20/05/2024</td></tr></table> <div>Bukit Benut Estate</div> <table><tr><td>License / Permit</td><td>Reference</td><td>Validity Date</td></tr><tr><td>MPOB License (FFB)</td><td>522307002000</td><td>31/07/2024</td></tr><tr><td>Permit Barang Kawalan Berjadual – Diesel (Euro 2M)</td><td>PBKB/2023/P/J-000210</td><td>14/08/2025</td></tr><tr><td>DOSH Permit (Air Compressor Receiver)</td><td>JH-PMT-22514</td><td>19/12/2024</td></tr></table>	License / Permit	Reference	Validity Date	MPOB License (FFB)	518641002000	28/02/2025	Permit Barang Kawalan Berjadual – Diesel (Euro 5)	PBKB/203/B/J-000471	14/08/2024	DOSH Permit (Air Compressor Receiver)	JH-PMT-11573	20/05/2024	License / Permit	Reference	Validity Date	MPOB License (FFB)	522307002000	31/07/2024	Permit Barang Kawalan Berjadual – Diesel (Euro 2M)	PBKB/2023/P/J-000210	14/08/2025	DOSH Permit (Air Compressor Receiver)	JH-PMT-22514	19/12/2024	
License / Permit	Reference	Validity Date																									
MPOB License (FFB)	518641002000	28/02/2025																									
Permit Barang Kawalan Berjadual – Diesel (Euro 5)	PBKB/203/B/J-000471	14/08/2024																									
DOSH Permit (Air Compressor Receiver)	JH-PMT-11573	20/05/2024																									
License / Permit	Reference	Validity Date																									
MPOB License (FFB)	522307002000	31/07/2024																									
Permit Barang Kawalan Berjadual – Diesel (Euro 2M)	PBKB/2023/P/J-000210	14/08/2025																									
DOSH Permit (Air Compressor Receiver)	JH-PMT-22514	19/12/2024																									
4.3.1.2	<div>The management shall list all laws applicable to their operations in a legal requirements register.</div> <div>- Major compliance -</div>	<div>SD Guthrie Berhad diligently monitored compliance with permits and licenses as per ESH Management System Manual, ESH Legal & Other Requirements; Guidelines and Procedures; Document ID: SD/SDP/SQM (ESH)/001-2-2; Revision: 0. Date: 01/07/2012.</div> <div>All legal requirements were documented in Legal and Other Requirement Register available at the estates. The register is reviewed regularly and updated as and when there are new or amended legal requirements that are applicable to the estate operations. The latest</div>	Complied																								

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
		<p>review was conducted on 01/06/2024 for both estates on Occupational Safety and Health (Plant Requiring Certificate of Fitness) Reg. 2024. Other examples of legal register are:</p> <ul style="list-style-type: none"> • Occupational Safety & Health Act 1994 • Pesticide Act 1974 • Petroleum (Safety Measures) Act 1984 • Environment Quality Act 1974 • Sewage Service Act 1993 • Waters Act 1920 • Employment Act 1955 • Holiday Act 1951 • Workers Union Act 1959 • Electrical Supply Act 19902 	
4.3.1.3	<p>The legal requirements register shall be updated as and when there are any new amendments or any new regulations coming into force.</p> <p>- Major compliance -</p>	<p>Referring to ESH Management System Manual, ESH Legal & Other Requirements; Guidelines and Procedures; Document ID: SD/SDP/SQM (ESH)/001-2-2; Revision: 0. Date: 01/07/2012 and Estate/Mill Quality Management System, Level 2: Standard Operating Manual, Appendix 5.2.4: Procedure for Legal and Other Requirements dated 10/12/2008.</p> <p>All legal requirements were documented in Legal and Other Requirement Register. Compliance to each applicable law and regulation is monitored by the estate. The legal register at the estates was reviewed/updated on a yearly basis / as and when needed for new updates/licenses. Sighted the document 'Summary of Compliance' available at the estates undersigned by the Top Management. The</p>	Complied

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
		document lists the latest applicable laws and amendments, revision dates and acknowledgement by the management.	
4.3.1.4	The management should assign a person responsible to monitor compliance and to track and update the changes in regulatory requirements. - Minor compliance -	Both estates have appointed a Person In-Charge for overseeing Legal Compliance requirements, tasked with the responsibilities of monitoring, and keeping permits and licenses up to date, as well as staying informed about any changes in laws and regulations. Lambak Estate has appointed the Senior Assistant Manager on 07/01/2024 as the PIC to monitor any changes on the LORR and update the register as and when necessary, as stated in the job functions as RSPO/MSPO/SCCS Representative undersigned by the estate Manager. While for Bukit Benut Estate, appointment for legal changes monitoring on the LORR and responsible to updated legal register when necessary is to the assistant manager, on 01/01/2024 undersigned by estate manager.	Complied
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 compliance -	There was no evidence to show that Oil Palm cultivation activities of both the estates had diminished the land use rights of others. The management had documents to show legal ownership of its land.	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 compliance -	Management of the estates visited on-site provided evidence of the company's legal ownership of the estate land. Verified that Lambak Elaeis Estate held a total of 20 land titles. Copies of land titles were available as per sample sighted as following: 1) Title 02GN 0010xxxx; Lot 01 Lot 000031xx; Division: Ellar, District: Kluang; Sub-district: Mukim Kluang; Area: 11.7612 ha.	Complied

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
		<p>2) Title 02GN 0010xxxx; Lot 01 Lot 000005xx; Division: Ellar, District: Kluang; Sub-district: Mukim Kluang; Area: 397.725 ha.</p> <p>3) Title 02GN 0008xxx; Lot 01 Lot 000026xx; Division: Ellar, District: Kluang; Sub-district: Mukim Kluang; Area: 522.044 ha.</p> <p>4) Title 17 HS(M) 0000xx; Lot 08 Lot 000013xx; Division: Ellar, District: Kluang; Sub-district: Mukim Kluang; Area: 2.4913 ha.</p> <p>Verified that Bukit Benut Estate held a total of 30 land titles. Copies of land titles were available as per sample sighted as following:</p> <p>1) GRN 98xxx, District: Kluang, Lot No: 8xx, Area: 195.969 Ha</p> <p>2) GRN 98xxx, District: Kluang, Lot No: 8xx, Area: 285.4045 Ha</p> <p>3) GRN 21xxx, District: Kluang, Lot No: 8xx, Area: 45.2741 Ha</p> <p>4) GRN 120xxx, District: Kluang, Lot No: 10xx, Area: 180.8942 Ha</p>	
4.3.2.3	<p>Legal perimeter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable.</p> <p>- Major compliance -</p>	<p>Both estates maps clearly showing the estates boundary.</p> <p>The demarcation at both estates was by using concrete pegging and boundary trenching. Site visit confirmed at P07D (Lambak Estate) and P10D (Bukit Benut Estate) that boundary packs (Red Poled) available along the perimeter boundary. There was no evidence of plantings beyond the perimeter boundary as verified during the site visit at the boundary area.</p>	Complied
4.3.2.4	<p>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).</p> <p>- Minor compliance -</p>	<p>There have been no land dispute issues in any estates within and outside of the estates that would require the FPIC process as confirmed during on-site consultations with relevant stakeholders, making this indicator not applicable.</p>	N/A

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
Criterion 4.3.3 – Customary rights			
4.3.3.1	Where lands are encumbered by customary rights, the company shall demonstrate that these rights are understood and are not being threatened or reduced. - Major compliance -	As at time of visit, there was no evidence to show that any land was encumbered by customary rights or land disputes.	N/A
4.3.3.2	Maps of an appropriate scale showing extent of recognized customary rights land, if any, should made available. - Minor compliance -	As at time of visit, there was no evidence to show that any land was encumbered by customary rights or land disputes.	N/A
4.3.3.3	Negotiation and FPIC shall be recorded and copies of negotiated agreements should be made available. - Major compliance -	As at time of visit, there was no evidence to show that any land was encumbered by customary rights or land disputes.	N/A
4.4 Principle 4: Social responsibility, health, safety and employment condition			
Criterion 4.4.1: Social Impact Assessment (SIA)			
4.4.1.1	Social impact should be identified and plans are implemented to mitigate the negative impacts and promote the positive ones. - Minor compliance –	<u>All sample estate</u> Sime Darby Plantation Berhad has conducted the assessment to determined social impact from the Operation Unit and documented in the Social Impact Assessment Report (SIA) Report SOU 22 Bukit Benut dated 16/05/2016 – 19/05/2016. Based on the assessment conducted, the operation unit has established management plan on Social Impact Assessment in the document of Social Management Action Plan FY 2024. 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	Complied

Criterion / Indicator		Assessment Findings	Compliance								
		<p>Management Plan is to review social impacts to mitigate negative impacts, ensuring compliance to SOP and legal, to contribute to local development and others.</p> <p>For Lambak Estate sighted the Addendum Social Impact Assessment (SIA) on Replanting that was conducted on 02/02/2024 while for Bukit Benut Estate was on 14/04/2023 and 26/04/2024. Based on the assessment, there is no action plan required as there is no concern and complaints recorded. Interview with the internal and external stakeholders during stakeholder consultation confirmed that there is no issue raised.</p>									
Criterion 4.4.2: Complaints and grievances											
4.4.2.1	<p>A system for dealing with complaints and grievances shall be established and documented.</p> <p>- Major compliance -</p>	<p><u>All sample estate</u></p> <p>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 border="1"> <thead> <tr> <th>Criteria</th><th>Example of grievance</th><th colspan="2">Timeline</th></tr> </thead> <tbody> <tr> <td>Inquiries or confirmation from operating units</td><td>Request for repatriation, inquiries on</td><td>Non-anonymous</td><td>2 weeks</td></tr> </tbody> </table>	Criteria	Example of grievance	Timeline		Inquiries or confirmation from operating units	Request for repatriation, inquiries on	Non-anonymous	2 weeks	Complied
Criteria	Example of grievance	Timeline									
Inquiries or confirmation from operating units	Request for repatriation, inquiries on	Non-anonymous	2 weeks								

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings				Compliance
		without interview of witness or review of documents	housing condition and repairs, 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	Harassment or disrespect by supervisor, unfair termination, Fraud, misappropriation, manipulation of documents	Non-anonymous and anonymous	Not more than 3 months	

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings				Compliance								
		interviewed to validate the allegations, hence, resulting in an extended period of investigations												
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 compliance -	<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: <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											

MSPO Public Summary Report
Revision 2 (Nov 2021)

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	

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance												
		<p>Sample record of OPP at Bukit Benut is available is such as follow:</p> <table><tr><th>ID</th><th>Date of Complaint</th><th>Date of Completion</th></tr><tr><td>1552</td><td>23/6/2024</td><td>24/06/2024</td></tr><tr><td>1556</td><td>27/6/2024</td><td>28/06/2024</td></tr><tr><td>1542</td><td>17/6/2024</td><td>21/06/2024</td></tr></table> <p>Complaint through Suara Kami platform was only sighted at Bukit Benut Estate. Verify the timelines for all the complaint received was closed by the management as per stipulated in the SOP</p>	ID	Date of Complaint	Date of Completion	1552	23/6/2024	24/06/2024	1556	27/6/2024	28/06/2024	1542	17/6/2024	21/06/2024	
ID	Date of Complaint	Date of Completion													
1552	23/6/2024	24/06/2024													
1556	27/6/2024	28/06/2024													
1542	17/6/2024	21/06/2024													
4.4.2.3	A complaint form should be made available at the premises, where employees and affected stakeholders can make a complaint. - Minor compliance -	<p><u>All sample estates</u></p> <p>For Complaint/Feedback Form by the stakeholders, action taken by the management was acknowledged by the complainant to be resolved within agreed timeframe. The affected stakeholders can make complaint by scanning using the bar code provided at the premise either using Suara Kami, Whistleblowing or OPP platform</p>	Complied												
4.4.2.4	Employees and the surrounding communities should be made aware that complaints or suggestions can be made any time. - Minor compliance -	<p><u>All Estate</u></p> <p>The awareness on surrounding communities for complaints or suggestion have been given for Bukit Benut Estate and Lambak Estate during “Mesyuarat Stakeholder 2024” dated 26/03/2024 at Lambak Estate Communal Hall for all SOU 22.</p> <p><u>Lambak Estate</u></p> <p>The estate management has also conducted the training for employees regarding the complaint and grievance. Details of the training is such as follow:</p> <ul style="list-style-type: none">Workers <p>Title: Refresh Grievance Channel Briefing 2024/Payslip</p>	Complied												

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
		<p>Date: 04/03/2024 Evidence: Photos and attendance list Venue: Lee Hall</p> <p><u>Bukit Benut Estate</u> The estate management has also conducted the training for employees regarding the complaint and grievance. Details of the training is such as follow:</p> <ul style="list-style-type: none"> Executive, Staffs and Workers <p>Title: Training ILO Indicator, Grievance Channel, Social Dialogue, Housing – OPP, Wages, Employment Contract, Physical & Sexual Harassment, Freedom of Movement, Passport Safekeeping, Osh and Medical Access Date: 22/04/2024 Evidence: Photos and attendance list Venue: Bukit Benut Community Hall</p>	
4.4.2.5	<p>Complaints and resolutions for the last 24 months shall be documented and made available to affected stakeholders upon request.</p> <p>- Major compliance -</p>	<p><u>All sample Estate</u> Record review found that previous complaints and requests for the past 24 months were still available.</p>	Complied
Criterion 4.4.3: Commitment to contribute to local sustainable development			
4.4.3.1	<p>Growers should contribute to local development in consultation with the local communities.</p> <p>- Minor compliance -</p>	<p><u>All sample Estate</u> Record review found that previous complaints and requests for the past 24 months were still available.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
Criterion 4.4.4: Employees safety and health			
4.4.4.1	<p>An occupational safety and health policy and plan shall be documented, effectively communicated and implemented.</p> <p>- Major compliance -</p>	<p>Policy for Occupational Health and Safety has been documented in the SDP Group Health, Safety and Environment (HSE) Policy Statement dated 05/05/2022 and signed by Group Managing Director.</p> <p>In the policy stated the company commitment to the well-being of its employee, providing safe and healthy working environment, pre-emptively preventing our employees and external parties in the operations from injury and ill health as well as operating in an environmentally responsible manner at global operating sites.</p> <p>Policy also stated the commitment to comply with statutory requirements, inculcating the culture of safety and health, improving the management of occupational safety, health related and environmental matters eliminating or minimizing any potential adverse effect on the environment arising from or business activities and to educate and encourage stakeholders in maintaining and enhancing the quality of the health, safety, and environment.</p> <p>Annual Health and safety plan available for the estates in the document entitled ESH Management Plan Lambak Estate and Bukit Benut Estate 2024. Among of the plan includes the following:</p> <ul style="list-style-type: none"> • ESH Risk Management – To review compliance towards ESH legal and other requirements. • Incident Reporting – To prepare and submit DOSH within 7 days. • Chemical Safety Management - To continuously monitor verification and implementation of CHRA recommendations. 	Complied

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> Noise Exposure Management – To monitor implementation of NRA recommendations – PHP wearing, annual audiometric test, and warning signage. <p>Based on the site verification at the workstation, documents reviewed and interview with the sampled workers, indicates that an occupational safety and health policy and plan has been documented, effectively communicated, and implemented</p>	
4.4.4.2	<p>The occupational safety and health plan shall cover the following:</p> <p>a) A safety and health policy, which is communicated and implemented.</p> <p>b) The risks of all operations shall be assessed and documented.</p> <p>c) An awareness and training programme which includes the following requirements for employees exposed to pesticides:</p> <ol style="list-style-type: none"> all employees involved shall be adequately trained on safe working practices all precautions attached to products shall be properly observed and applied <p>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> <p>e) The management shall establish Standard Operating Procedure for handling of chemicals to ensure proper and safe handling and storage in accordance to Occupational Safety Health (Classification Packaging and Labeling) Regulation 1997 and Occupational Safety Health (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000.</p>	<p>The occupational safety and health plan cover the following:</p> <p>a) Policy for Occupational Health and Safety has been documented in the SDP Group Health, Safety and Environment (HSE) Policy Statement dated 05/05/2022 and signed by Group Managing Director.</p> <p>Based on interview with samples workers and training record, it was found that safety and health policy has been communicated through briefing conducted to the workers on 02/03/2024 for Lambak Estate and 16/05/2024 for Bukit Benut Estate. In addition, the policy also communicated to the workers through morning briefing. The policy also observed displayed at notice board within the estate.</p> <p>b) The risk of all operation in Lambak Estate has been assessed and documented in the HIRARC under document entitled OSH Risk Assessment Register. The latest update in HIRARC was for pruning activity updated on 11/03/2024 due to an accident involving one of the harvesters. While for Bukit Benut Estate, activities in HIRARC were updated on 24/02/2024 for all operation activities. Risk assessment is guided by procedure entitled UM HSE Management System; OSH Risk Management Procedure; Doc Number: HSE/SP/01; Dated: 2021.</p>	Complied

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator	Assessment Findings	Compliance
<p>f) The management shall appoint responsible person(s) for workers' safety and health. The appointed person(s) of trust must have knowledge and access to latest national regulations and collective agreements.</p> <p>g) The management shall conduct regular two-way communication with their employees where issues affecting their business such as employee's health, safety and welfare are discussed openly. Records from such meeting are kept and the concerns of the employees and any remedial actions taken are recorded.</p> <p>h) Accident and emergency procedures shall exist and instructions shall be clearly understood by all employees.</p> <p>i) Employees trained in First Aid should be present at all field operations. A First Aid Kit equipped with approved contents should be available at each worksite.</p> <p>j) Records shall be kept of all accidents and be reviewed periodically at quarterly intervals.</p> <p>- Major compliance -</p>	<p>Chemical Hazardous Risk Assessment (CHRA) was conducted on 23/05/2023 at Lambak Estate and 25/05/2023 for Bukit Benut Estate. Report of the CHRA for Lambak Estate was provided for verification during the audit, Report No: 18/2023 and Report No. 21/2023 for Bukit Benut Estate. Both assessments was conducted by competent person with DOSH Registration No. HQ/16/ASS/00/69 and HQ/22/ASS/00/00069 respectively. 14 works unit were assessed which are Chemical Premix Operator, Manual Spraying Operator, Mechanical Spraying Operator, Manual Manuring Operator, Mechanical Manuring Operator, Nursery Manuring and Spraying Operator, Drone Spraying Operator (Immatured), Drone Spraying Operator (Nursery), Manual Rat Bait Operator, Mechanical Rat Bait Operator, Trunk Injection Operator, Foreman Assistant, Storekeeper and Fogging Operator for both estates. Recommendations from the CHRA report were implemented and monitored accordingly.</p> <p>At Lambak Estate, previous medical surveillance was conducted on 1-8/04/2024 by Occupational Health Doctor (DOSH Registration No.: HQ/08/DOC/00/597). 27 workers were involved, and the results of medical surveillance have been acknowledged by the workers and all workers undergo medical surveillance and biological monitoring is fit to continue their work without any abnormal results. The results have been verified in the document entitled Summary Report for Medical Surveillance. However, there are no fogger operator involved in the medical surveillance as per recommendation by CHRA report, dated 23/05/2023. Referring to Safe Fogging Procedure established by SD Guthrie Berhad, Doc. No. UM/HSE/OCP/07, 2021, clause 5.2.2 stated that "The fogger shall conduct medical surveillance on</p>	

Criterion / Indicator		Assessment Findings	Compliance
		<p>Organophosphate (OP), before conducting fogging activity". Latest fogging activity conducted was on 21-22/02/2024. It was confirmed via email with the clinics that the fogger has undergone medical surveillance on 10/07/2024 but the report is still pending.</p> <p>While for Bukit Benut Estate, previous medical surveillance conducted on 08/06/2023 which involved 38 workers. Selected workers are among workers related to chemical applications activities such as manuring, spraying, workshop, mandores, and machineries operator. Report of the medical checkup was available and verified. All workers found to be fit. For 2024, medical surveillance conducted on 27-30/05/2024 for 37 employees.</p> <p>In addition, site visit at various operation activities such as spraying, circle raking, nursery personnel and workshop personnel found that the workers conducted the work related to chemical were worn appropriate PPE as recommended in the CHRA report.</p> <p>Besides that, Baseline Noise Risk Assessment was conducted on 07/09/2024 for Lambak Estate and 02/09/2020 for Bukit Benut Estate by same competent person (DOSH Registration No.: HQ/16/PEB/00/158). Workers involved during the assessment are Workshop Foreman, Tractor Driver, MTG Driver, Zenoah Blower Operator, Knapsack Grass Cutter Operator and Cantas Operator. Site verification at the estate's operation activities found that recommendation from the assessment were implemented such as installation of signage hearing protection zone at the noise area and providing Personal Hearing Protection (PHP) for involved workers. Training for Personal Hearing</p>	

Criterion / Indicator		Assessment Findings	Compliance
		<p>Protection (PHP) was conducted on 13/05/2024 as verified in the training record which consists of attendance, photos and material of training.</p> <p>In addition, there is Audiometric Testing Programme conducted at Lambak Estate to all workers stationed at Noise Exposure Limit (NEL) area such as MTG Driver, Tractor Driver, Foreman, Cantas Operator, Machine Specialist, and Grass Cutter which involved 24 employees on 19/12/2023 until 23/01/2024. Out of 24 employees, 4 employees have temporary Standard Threshold Shift which required retest of the audiometric program. It was confirmed that retest for all involved employees were conducted on 19/01/2024 and the results indicated that no further action required to be taken.</p> <p>For Bukit Benut Estate, an audiometric test was conducted from 01/11/2023 to 06/02/2024 for 36 employees. The results indicated that 4 employees exhibited signs of Noise-Induced Hearing Loss (NIHL) and required further medical examination. The medical check-up took place on 29/12/2023, and the results confirmed that all 4 workers need to continue with annual audiometric tests and adhere to the enforcement of appropriate personal protective equipment (PPE) as recommended.</p> <p>Aside the above, workplace inspection was conducted every quarterly and latest was conducted in 18/05/2024 and 20/05/2024. The inspection was conducted in various area including weighbridge, chemical store, fertilizer store, scheduled waste, office, and security post. The workplace inspection form contains the summary of total compliances, total non-compliances, final score, and final rating of the safety aspects.</p>	

Criterion / Indicator		Assessment Findings	Compliance
		<p>Any concerns found during the inspection will be discussed during quarterly safety meeting and action will be taken accordingly.</p> <p>c) Annual training programmed for employees exposed to chemicals used at the estate has been established by the certification unit with document title Training Plan for FY 2024.</p> <p>i) Training for chemical handling has been conducted on 02/02/2024 at Lambak Estate and 09/05/2024 at Bukit Benut Estate which attended by workers who handle the chemical. It has been verified through interview with the workers during site visit. Record of training is made available for verification.</p> <p>ii) Precautions attached to products has been properly observed and applied as verified during interview with sampled workers that involved in spraying. Safety Data Sheet (SDS) for all chemicals is available with mandore who monitor the spraying and in chemical store. It was found that SDS displayed in dual languages i.e., Bahasa Melayu and English. This has been verified during site visit at spraying activity at P24A, Lambak Estate and P10C at Bukit Benut Estate. Furthermore, observed warning signage at operation activity and chemical store were appropriate as recommended in the CHRA report.</p> <p>d) Management has provided appropriate PPE to workers to cover all potentially hazardous operations as identified in the risk assessment and control such as Hazard Identification, Risk Assessment and Risk Control (HIRARC). PPE Record Form and PPE matrix were available for verification. Inspected with sample workers interviewed found all PPE was given accordingly to their task given. The PPE issued to the workers as per HIRARC, CHRA and Noise Risk Assessment report.</p>	

Criterion / Indicator		Assessment Findings	Compliance
		<p>e) Standard Operating Procedure for handling of chemicals to ensure proper and safe handling and storage in accordance to Occupational Safety Health (Classification Packaging and Labeling) Regulation 1997 and Occupational Safety Health (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000 has been established with document title Chemical Safety Management Procedure reference number UM/HSE/OCP/04 dated 09/03/2021 and prepared by Senior Executive Health Safety Environment, Upstream Malaysia. The procedure contains the following:</p> <ul style="list-style-type: none"> Objectives, scope, roles & responsibilities General provision Requirement & procedure: Procurement of chemical (selection of chemical), Assessment of chemical hazardous to health, transportation of chemical, receiving of chemicals, storage of chemical, disposal of chemical wastes, training, and maintenance of equipment. <p>During site visit, it was found that the chemical was stored at the designated store only for chemical. Chemical safety signage also was found adequate as per CHRA recommendation.</p> <p>f) Estate management has established a Safety Committee, with members including a chairman, secretary, representatives from both the employer and employees. These appointments are in line with the appointment letter issued by the Regional General Manage and chairman of the committee. The quarterly meeting agenda covers items such as matters arising from the previous meeting, reports from workplace inspections, updates on the training program and its implementation, discussions on safety</p>	

Criterion / Indicator		Assessment Findings					Compliance															
		<p>issues in the workplace, review of accident cases, consideration of HIRARC, and other safety-related concerns.</p> <p>g) Reviewed latest safety meeting conducted as table below:</p> <table><tr><td>Operating Unit</td><td>3rd meeting (2023)</td><td>4th meeting (2023)</td><td>1st meeting (2024)</td><td>2nd meeting (2024)</td></tr><tr><td>Lambak Estate</td><td>08/09/2023</td><td>06/12/2023</td><td>05/03/2024</td><td>23/05/2024</td></tr><tr><td>Bukit Benut Estate</td><td>26/08/2023</td><td>18/11/2023</td><td>03/02/2024</td><td>03/05/2024</td></tr></table>					Operating Unit	3rd meeting (2023)	4th meeting (2023)	1st meeting (2024)	2nd meeting (2024)	Lambak Estate	08/09/2023	06/12/2023	05/03/2024	23/05/2024	Bukit Benut Estate	26/08/2023	18/11/2023	03/02/2024	03/05/2024	
Operating Unit	3rd meeting (2023)	4th meeting (2023)	1st meeting (2024)	2nd meeting (2024)																		
Lambak Estate	08/09/2023	06/12/2023	05/03/2024	23/05/2024																		
Bukit Benut Estate	26/08/2023	18/11/2023	03/02/2024	03/05/2024																		
		<p>h) Management has established procedures on Accident and emergency. Refer document title Emergency Preparedness & Response Procedures with reference number UM/HSE/SP/02 dated 17/11/2021. Flowchart for emergency has been placed at strategic location e.g., Office notice board, store, etc. Furthermore, there are list of Emergency Response Plan (ERP) has been established and published as for guidance:</p> <ul style="list-style-type: none">• ERP for emergency• ERP for flood• ERP for road accident• ERP for chemical spillage• ERP for fire <p>Interview with sample workers found they have good understanding on accident and emergency procedures. Training for fire drill and emergency response plan were conducted on 29/05/2024. Records of training which consists of attendance list, photos and briefing material is available for verification.</p> <p>i) 2 First aiders present at Lambak Estate and both have attended</p>																				

Criterion / Indicator		Assessment Findings	Compliance
		<p>Basic Occupational First Aid & CPR Training (First Aider) on 06-07/11/2023 conducted by internal provider and valid until 05/11/2025. Latest in-house training for first aid has been conducted on 24/03/2024 as verified in training material, attendance, and photos.</p> <p>In Bukit Benut Estate, there are 2 first aiders and have attended Basic Occupational First Aid & CPR Training (First Aider) on 6-7/11/2023 conducted by internal provider valid until 05/11/2025. In House Training conducted by First Aider was on 05/07/2024.</p> <p>First aid box was inspected during site visit and found contains with approved contents. Verified that first aid box was available at each worksite. Records of monthly monitoring also is available in the first aid box.</p> <p>j) Accident record was verified during the audit. In practice, accident record and investigation were recorded and discussed during quarterly OSH meeting. JKKP 8 Form is submitted every year to Department of Occupational Safety and Health (DOSH). Latest JKKP 8 Form (Ref. No.: JKKP 8/170964/2023) submitted by Lambak Estaet via MyKKP portal on 29/01/2024 with 14 accidents were recorded. The accident caused loss of 51 working days in 2023. For Bukit Benut Estate, submission of JKKP 8 was on 29/01/2024, Ref. No. JKKP 8/148462/2023. 11 accidents were recorded with lost of 220 working days in 2032.</p>	
Criterion 4.4.5: Employment conditions			
4.4.5.1	The management shall establish policy on good social practices regarding human rights in respect of industrial harmony. The	<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</p>	Complied

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance						
	policy shall be signed by the top management and effectively communicated to the employees. - Major compliance -	<p>"Group Sustainability & Quality Policy Statement" which was signed by the Group Managing Director (Mr. Mohamad Helmy Othman Basha), dated 2/12/2019.</p> <p>Estate policy briefing was communicating such as follow:</p> <table><tr><td>Estate</td><td>Date</td></tr><tr><td>Lambak Estate</td><td>05/02/2024</td></tr><tr><td>Bukit Benut</td><td>16/05/2024</td></tr></table>	Estate	Date	Lambak Estate	05/02/2024	Bukit Benut	16/05/2024	
Estate	Date								
Lambak Estate	05/02/2024								
Bukit Benut	16/05/2024								
4.4.5.2	The management shall not engage in or support discriminatory practices and shall provide equal opportunity and treatment regardless of race, colour, sex, religion, political opinion, nationality, social origin or any other distinguishing characteristics. - Major compliance -	<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 and workers representatives.</p>	Complied						
4.4.5.3	Management shall ensure that employees' pay and conditions meet legal or industry minimum standards and as per agreed Collective Agreements. The living wage should be sufficient to meet basic needs and provide some discretionary income based on minimum wage. - Major compliance -	<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>Lambak Estate</u></p> <p>1. Employee Number: 0000128xxx</p> <ul style="list-style-type: none">• June: RM 2,760.01• May: RM 2,987.43• April: RM 2,739.81	Complied						

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
		<p>2. Employee Number: 00000154xxx</p> <ul style="list-style-type: none"> June: RM 2,060.24 May: RM 1,924.24 April: RM 757.20 (11 working days) <p>3. Employee Number: 0000xxx483</p> <ul style="list-style-type: none"> June: RM 2,132.38 May: RM 1,986.11 April: RM 2,047.63 <p>4. Employee Number: 0000172xxx</p> <ul style="list-style-type: none"> June: RM – (on leave - hometown) May: RM 2,722.27 April: RM 2,586.62 <p>5. Employee Number: 0000184xxx</p> <ul style="list-style-type: none"> June: RM 2,689.31 May: RM 2,431.31 April: RM 2,498.38 <p>6. Employee Number: 0000165xxx</p> <ul style="list-style-type: none"> June: RM 2,556.83 May: RM 2,366.92 April: RM 1,912.70 <p>7. Employee Number: 0000165xxx</p> <ul style="list-style-type: none"> June: RM 1,713.90 	

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> • May: RM 1,046.48 • April: RM 1,630.18 <p>8. Employee Number: 0000xxx148</p> <ul style="list-style-type: none"> • June: RM 1,757.29 • May: RM 2,256.24 • April: RM 1,813.02 <p>9. Employee Number: 0000181xxx</p> <ul style="list-style-type: none"> • June: RM 1,540.85 • May: RM 1,676.63 • April: RM 1,668.77 <p><u>Bukit Benut Estate</u></p> <p>1. Employee Number: 0000109xxx</p> <ul style="list-style-type: none"> • June: RM 2,019.08 • May: RM 2,520.94 • April: RM 2,397.73 <p>2. Employee Number: 0000167xxxx</p> <ul style="list-style-type: none"> • June: RM 2,037.26 • May: RM 2,270.41 • April: RM 2,286.22 <p>3. Employee Number: 0000131xxx</p> <ul style="list-style-type: none"> • June: RM 1,983.76 	

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator	Assessment Findings	Compliance
	<ul style="list-style-type: none"> • May: RM 2,159.22 • April: RM 1,392.28 (21 working days) <p>4. Employee Number: 0000xxx701</p> <ul style="list-style-type: none"> • June: RM 1,968.76 • May: RM 2,456.79 • April: RM 2,461.98 <p>5. Employee Number: 0000968XXX</p> <ul style="list-style-type: none"> • June: RM 2,102.99 • May: RM 2,591.27 • April: RM 2,775.23 <p>6. Employee Number: 0000181XXX</p> <ul style="list-style-type: none"> • June: RM 2,548.50 • May: RM 2,653.11 • April: RM 2,193.07 <p>7. Employee Number: 0000xxx478</p> <ul style="list-style-type: none"> • June: RM 2,906.99 • May: RM 2,950.67 • April: RM 2,496.86 <p>8. Employee Number: 0000117xxx</p> <ul style="list-style-type: none"> • June: RM 2,582.46 • May: RM 2,437.61 • April: RM 1,963.21 	

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
		<p>9. Employee Number: 0000159xxx</p> <ul style="list-style-type: none"> June: RM 2,002.37 May: RM 2,177.26 April: RM 1,944.18 <p>10. Employee Number: 0000968xxx</p> <ul style="list-style-type: none"> June: RM 1,729.95 May: RM 1,936.72 April: RM 1,919.98 <p>11. Employee Number: 0000166xxx</p> <ul style="list-style-type: none"> June: RM 1,560.42 May: RM 1,761.72 April: RM 1,457.65 (18 working days) <p>12. Employee Number: 0000158xxx</p> <ul style="list-style-type: none"> June: RM 2,105.57 May: RM 2,041.89 April: RM 2,346.85 	
4.4.5.4	<p>Management should ensure employees of contractors are paid based on legal or industry minimum standards according to the employment contract agreed between the contractor and his employee.</p> <p>- Minor compliance -</p>	<p><u>Lambak Estate</u></p> <p>The estate kept records of contractor's workers agreement (Sxx Sxxxx Cxxxxxxxxxx), attendance and pay slips as per records. Employees sampling is showing the compliance of minimum wages 2022. Mandatory contribution by employer and deduction of workers' salary and of EPF, SOCSO and EIS verified to be according to the stipulated requirements Sample of the workers is such as follow:</p> <p>1. Uxxx Axxx Nxxxxx</p>	Complied

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
		<p>2. Mxxxxxx Bxx Bxxxxx</p> <p><u>Bukit Benut Estate</u></p> <p>The estate kept records of contractor's workers agreement (Jxxx Hxx Exxxxxxxx), attendance and pay slips as per records. Employees sampling is showing the compliance of minimum wages 2022 and as per collective agreement. Mandatory contribution by employer and deduction of workers' salary and of EPF, SOCSO and EIS verified to be according to the stipulated requirements Sample of the workers is such as follow:</p> <p>1. Mxxxxxxx Axxxxx Rxxx Bxx Axxxxxx</p> <p>2. Mxxxxxx Sxxxxxxxxx Bxx Bxxxxx</p>	
4.4.5.5	<p>The management shall establish records that provide an accurate account of all employees (including seasonal workers and subcontracted workers on the premises). The records should contain full names, gender, date of birth, date of entry, a job description, wage and the period of employment.</p> <p>- Major compliance -</p>	<p><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 compliance -</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 have been given a copy of their employment contract. Sample as following:</p> <p><u>Lambak Estate</u></p> <p>1. Employee Number: 0000128xxx</p> <p>2. Employee Number: 00000154xxx</p> <p>3. Employee Number: 0000xxx483</p>	Complied

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
		<p>4. Employee Number: 0000172xxx 5. Employee Number: 0000184xxx 6. Employee Number: 0000165xxx 7. Employee Number: 0000165xxx 8. Employee Number: 0000xxx148 9. Employee Number: 0000181xxx</p> <p><u>Bukit Benut Estate</u></p> <p>1. Employee Number: 0000109xxx 2. Employee Number: 0000167xxxx 3. Employee Number: 0000131xxx 4. Employee Number: 0000xxx701 5. Employee Number: 0000968XXX 6. Employee Number: 0000181XXX 7. Employee Number: 0000xxx478 8. Employee Number: 0000117xxx 9. Employee Number: 0000159xxx 10. Employee Number: 0000968xxx 11. Employee Number: 0000166xxx 12. Employee Number: 0000158xxx</p>	
4.4.5.7	The management shall establish a time recording system that makes working hours and overtime transparent for both employees and employer.	<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</p>	Complied

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	both employees and employer. The monitoring of time recording system was monitor through the system of Estate Daily Attendance Report	
4.4.5.8	The working hours and breaks of each individual employee as indicated in the time records shall comply with legal regulations and collective agreements. Overtime shall be mutually agreed and shall always be compensated at the rate applicable and shall meet the applicable legal requirement. - Major compliance -	<u>All sample estate</u> Interview with the workers, verify that they are all aware with the working hour and break in the estate. Based on records of sample employees sighted in indicator 4.4.5.6 above, the working hours found in compliance with employees' terms and conditions of MAPA Circular No. 4/2020, The Malayan Agricultural Producers Association; Date: 30/1/2020; MAPA/NUPW Field and Other General Employees and Fringe Benefits Agreement, 2019. This also in line with Malaysia Employment Act 1955.	Complied
4.4.5.9	Wages and overtime payment documented on the pay slips shall be in line with legal regulations and collective agreements. - Major compliance -	<u>All sample estate</u> Interview with the workers, verify that they are all aware with the working hour and break in the estate 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 compliance with employees' terms and conditions of MAPA Circular No. 4/2020, The Malayan Agricultural Producers Association; Date: 30/1/2020; MAPA/NUPW Field and Other General Employees and Fringe Benefits Agreement, 2019. This also in line with Malaysia Employment Act 1955.	Complied
4.4.5.10	Other forms of social benefits should be offered by the employer to employees, their families or the community such as incentives for good work performance, bonus payment, professional development, medical care and health provisions. - Minor compliance -	<u>Lambak Estate</u> The workers are given allowance for attending the Social Dialogue sessions. The allowance was given RM25 per month and also received 10kg rice for every 2 months and RM 5 for phone reimbursement for all workers (local and foreigner).	Complied

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
		<u>Bukit Benut Estate</u> Sample of social benefit given to new workers are such as follow: <ul style="list-style-type: none"> • 10kg rice for every 2 months. • RM 5 for phone reimbursement for all workers (local and foreigner). 	
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 compliance with the Workers' Minimum Standards Housing and Amenities Act 1990 (Act 446) or any other applicable legislation. - Major compliance -	<u>All sample estate</u> 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'. 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.	Complied

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance						
4.4.5.12	<p>The management shall establish a policy and provide guidelines to prevent all forms of sexual harassment and violence at the workplace.</p> <p>- Major compliance -</p>	<p><u>All sample estate</u></p> <p>The management have already established the Sexual Harassment Policy under Human Rights Charter revised 2020. The management established Term of Reference for Gender Representatives and Gender Committees on March 2021. Based on the SOP of Gender Committee Guidelines (version 2.0, date approved January 2024), the meeting was conducted minimum every 3 months. 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:</p> <table><tr><th>Estate</th><th>Date</th></tr><tr><td>Lambak Estate</td><td>18/06/2024</td></tr><tr><td>Bukit Benut</td><td>07/02/2024</td></tr></table>	Estate	Date	Lambak Estate	18/06/2024	Bukit Benut	07/02/2024	Complied
Estate	Date								
Lambak Estate	18/06/2024								
Bukit Benut	07/02/2024								
4.4.5.13	<p>The management shall respect the right of all employees to form or join trade union and allow workers own representative(s) to facilitate collective bargaining in accordance with applicable laws and regulations. Employees shall be given the freedom to join a trade union relevant to the industry or to organize themselves for collective bargaining. Employees shall have the right to organize and negotiate their work conditions. Employees exercising this right should not be discriminated against or suffer repercussions.</p> <p>- Major compliance -</p>	<p><u>All sample estate</u></p> <p>Policy to respect the rights of all employees has been embedded in SDPB established policy of "Group Sustainability & Quality Policy Statement" which was signed by the Group Managing Director (Mr. Mohamad Helmy Othman Basha), dated 2/12/2019. During interview with the workers, verify the worker were given freedom to associate and bargain collectively with company and to organize among themselves through association meetings as per sample sighted as per sample latest minutes of meeting between Management and NUPW representatives.</p> <table><tr><th>Estate</th><th>Date</th></tr><tr><td>Lambak Estate</td><td>06/07/2024</td></tr><tr><td>Bukit Benut</td><td>10/05/2024</td></tr></table>	Estate	Date	Lambak Estate	06/07/2024	Bukit Benut	10/05/2024	Complied
Estate	Date								
Lambak Estate	06/07/2024								
Bukit Benut	10/05/2024								

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
4.4.5.14	Children and young persons shall not be employed or exploited. The minimum age shall comply with local, state and national legislation. Work by children is acceptable on family farms, under adult supervision, and when not interfering with their education programmes. Children shall not exposed to hazardous working conditions. - Major compliance -	<u>All sample estate</u> Policy to protect children and young person has been embedded in SDPB's established policy of "Group Sustainability & Quality Policy Statement" which was signed by the Group Managing Director (Mr. Mohamad Helmy Othman Basha), dated 02/12/2019. Based on the interview, sight inspection and sighted records of worker's database, there is no young person below 18 years old were employed within all operating units within SOU 22.	Complied
Criterion 4.4.6: Training and competency			
4.4.6.1	All employees, contractors and relevant smallholders are appropriately trained. A training programme (appropriate to the scale of the organization) that includes regular assessment of training needs and documentation, including records of training shall be kept. - Major compliance -	A documented training programme has been developed and available in the Training Matrix Plan for 2024. The training programme are covering aspects of safety, health, environment and social which involves staff and workers. Records of the training conducted are kept maintained by the certification unit in the folder related to training. Training evaluation form were provided to the workers after training session to evaluate status of their competency. It was observed that the above records consist of all necessary information (attendance, photos, and training contents). Example of the verified records are as follows: <u>Lambak Estate</u> <ul style="list-style-type: none"> Scheduled Waste Management dated 08/07/2024 Workplace Inspection and Safety Committee Briefing dated 20/06/2024 Fire drill Training dated 29/05/2024 Hearing Conservation Program – Noise Exposure Training dated 13/05/2024 	Complied

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> Sexual Harassment & Reproductive Right Awareness dated 18/04/2024 Refresher Safety Briefing and 10 Golden Rules dated 23/04/2024 Health & Safety Campaign and HIRARC Training dated 23/04/2024 Hazard Awareness Training dated 02/02/2024 <p><u>Bukit Benut Estate</u></p> <ul style="list-style-type: none"> Company's Policies, Protection of Human Right Defender, Whistleblowers, and Complainants dated 16/05/2024 Wages and Benefits Sharing dated 22/04/2024 Medical Access Briefing dated 22/04/2024 Personal Protective Equipment Briefing dated 28/05/2024 HIRARC and Workplace Inspection Training dated 24/04/2024 Chemical Safety Management dated 09/05/2024 Emergency Preparedness and Response Training dated 24/04/2024 Hearing Conservation Program dated 21/03/2024 Safe Tractor Driving dated 27/02/2024 Scheduled Waste Management dated 16/05/2024 Spraying Training dated 05/02/2024 HCV & RTE Refresher Training dated 03/05/2024 	
4.4.6.2	Training needs of individual employees shall be identified prior to the planning and implementation of the training programmes in order to provide the specific skill and competency required to all employees based on their job description.	Estate management has established training needs of individual employees prior to planning and implementation of the training programmes with purpose to provide the specific skill and competency required to all employees based on their job description. The training	Complied

Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	need analysis was conducted based on the job designation and training required by the job type. This has been verified in Training Evaluation Form. In addition, the certification unit has established Training Requirement for Estate for the year 2024 as a training need for all staff and workers, including contractors' workers.	
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 compliance -	A training programme has been developed and available. Refer to training plan entitled Training Matrix Plan for 2024, it was found that training has been implemented as per training programme as updated until July 2024. Based on interview with sample workers indicates that they have undergo training and have good understanding on their job function and responsibility.	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 compliance with the relevant country and state environmental laws shall be developed, effectively communicated and implemented. - Major compliance -	The management has developed Group Health, Safety & Environmental (HSE) Policy signed by Mohamad Helmy Othman Basha, Group Managing Director dated 05/05/2022. The management is committed to the well-being of its employees, providing safe and healthy working environment, pre-emptively preventing its employees and external parties in its operations from injury and ill health as well as operating in an environmentally responsible manner at all our global operating sites. The prime concern is to ensure that the company daily activities are safe and at the same time sustaining the environment and biodiversity. As part of it, the management has established Group Biodiversity Policy Statement signed by Mohamad Helmy Othman Basha, Group Managing Director dated September 2023.	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>The management are committed to having a positive impact on the environment and have made significant strides in safeguarding the environment. They believe that businesses have a fundamental responsibility to conserve nature and ensure its sustainable usage through effective conservation and management of lands and waterways.</p> <p>The group's Responsible Agriculture Charter (RAC) articulates firm commitment to No Deforestation, No new development on Peat and No Exploitation (NDPE). Continuing to review and improve commitment to NDPE, and responsible agricultural practices as outlined in the RAC to ensure that they can continue to minimise any harm that may result from their operations.</p> <p>In alignment with the strategic vision and global roadmap outlined in the Global Biodiversity Framework (GBF) by the United Nations Convention on Biological Diversity (CBD) through 2030, the group firmly supports the conservation, protection, and sustainable management of biodiversity and ecosystems.</p> <p>The briefing on information and documents relevant to RSPO and MSPO such as Group Policies, Procedure and RSPO/MSPO requirements to the employees as below:</p> <ol style="list-style-type: none"> 1. Lambak Elaies Estate – 05/02/2024 2. Bukit Benut Estate – 16/05/2024 	
4.5.1.2	<p>The environmental management plan shall cover the following:</p> <p>a) An environmental policy and objectives;</p> <p>b) The aspects and impacts analysis of all operations.</p> <p>- Major compliance -</p>	<p>The management has established the Environment Management Plan FY 2024 based on the environmental aspects and impacts of all operations. The management plan was categorised into environmental risk management and pollution prevention plan as below:</p> <ol style="list-style-type: none"> 1. Environmental Risk Management 	Complied

Criterion / Indicator		Assessment Findings				Compliance																
		<ul style="list-style-type: none">- Objective: To maintain the effectiveness of Environmental Aspect and Impact Identification (EAI) / Environmental Impact Evaluation (EIE)- Category: Administrations- Action: To review EAI/EIE for any changes in operations- Frequency: Annually <p>2. Pollution Prevention</p> <p>The samples from both Lambak Elaies Estate and Bukit Benut Estate as below:</p> <table><tr><td>Objective</td><td>Category/ Location</td><td>Actions</td><td>Frequency</td></tr><tr><td>To monitor soil erosion during replanting</td><td>Replanting Activity</td><td>To plant legume cover crop (LCC)</td><td>As and when necessary</td></tr><tr><td>To comply with EQA (Schedules Waste) Reg 2005</td><td>Workshop</td><td>-To ensure all scheduled waste is stored and disposed as per legal requirement -To provide regular inspection for estate vehicle for operation purposes -To maintain oil trap as to prevent oil spillage and to prepare spill kit</td><td>Daily and monthly</td></tr><tr><td>To ensure the activity not</td><td>Chemical Mixing</td><td>-To ensure mixing conduct inside bund</td><td>Daily</td></tr></table>				Objective	Category/ Location	Actions	Frequency	To monitor soil erosion during replanting	Replanting Activity	To plant legume cover crop (LCC)	As and when necessary	To comply with EQA (Schedules Waste) Reg 2005	Workshop	-To ensure all scheduled waste is stored and disposed as per legal requirement -To provide regular inspection for estate vehicle for operation purposes -To maintain oil trap as to prevent oil spillage and to prepare spill kit	Daily and monthly	To ensure the activity not	Chemical Mixing	-To ensure mixing conduct inside bund	Daily	
Objective	Category/ Location	Actions	Frequency																			
To monitor soil erosion during replanting	Replanting Activity	To plant legume cover crop (LCC)	As and when necessary																			
To comply with EQA (Schedules Waste) Reg 2005	Workshop	-To ensure all scheduled waste is stored and disposed as per legal requirement -To provide regular inspection for estate vehicle for operation purposes -To maintain oil trap as to prevent oil spillage and to prepare spill kit	Daily and monthly																			
To ensure the activity not	Chemical Mixing	-To ensure mixing conduct inside bund	Daily																			

Criterion / Indicator		Assessment Findings				Compliance
		pollute the environment		area with proper chemical sump -To conduct regular inspection on equipment for spraying		
		To ensure proper domestic disposal in accordance with SOP	Domestic waste	-To educate workers on the recycling for domestic waste -To ensure no more scheduled waste items at domestic waste -To ensure domestic waste are properly collected and disposed as per SOP for landfill.	Monthly and annually	
		To reduce the released exhaust emission to air	Machineries	-Scheduled maintenance for all vehicle/machineries that could release emissions -Training for tractor/mb driver on good driving practices such as stopping the engine when idling.	Daily and Monthly	
		The EIA (File No.: SM/5.2/EAI) / EIE (File No.: SM/5.2/EIE) will be reviewed annually or when there are any changes in operations. The environmental impacts were categorised into: 1. Ozone Layer Depletion				

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator	Assessment Findings	Compliance
	<p>2. Global Warming 3. Air Pollution 4. Water Pollution 5. Land Contamination 6. Unpleasant Working Environment 7. Depletion of Natural Resources 8. Community Impact 9. Business Impact</p> <p>Evident the samples of the latest reviews of the EIA / EIE 2024 that have been reviewed as per LORR 2024 as below:</p> <p>Serial No: EAI/2024/01 Area/Field: Premix Road Activity: Vehicle Movement Environmental Aspect: Exhaust gas and dust release to air and noise Environmental impact: 3. Air Pollution and 6. Unpleasant Working Environment Date reviewed and approved: 08/01/2024</p> <p>Serial No: EAI/2024/10-28 Area/Field: Pesticide and Chemical Spraying Activity: Pesticide and Chemical Spraying</p>	

Criterion / Indicator		Assessment Findings	Compliance
		<p>Environmental Aspect: Smoke emission release to air, diesel – fuel consumption, chemical and pesticides – used of chemical and land contamination and noise.</p> <p>Environmental impact: 3. Air Pollution, 5. Land Contamination, 6. Unpleasant Working Environment, 7. Depletion of Natural Resources and 9. Business Impact</p> <p>Date reviewed and approved: 03/01/2024</p> <p>Serial No: EAI/2024/13</p> <p>Area/Field: Construction Activity</p> <p>Activity: Excavation works</p> <p>Environmental Aspect: Soil – erosion and water runoff, destruction of ground – extension building and grass/palm, used of machines – lubricant oil.</p> <p>Environmental impact: 4. Water Pollution, 5. Land Contamination, 6. Unpleasant Working Environment, 7. Depletion of Natural Resources, 8. Community Impact and 9. Business Impact</p> <p>Date reviewed and approved: 01/02/2024</p>	
4.5.1.3	<p>An environmental improvement plan to mitigate the negative impacts and to promote the positive ones, shall be developed, effectively implemented and monitored.</p> <p>- Major compliance -</p>	<p>The management has established and maintained the environmental management plan as stated in the 4.5.1.2 to mitigate the negative impacts and to promotes the positives ones.</p>	Complied
4.5.1.4	<p>A programme to promote the positive impacts should be included in the continual improvement plan.</p> <p>- Minor compliance -</p>	<p>The environmental management plan has been established as part of the event to promote the positive impacts as stated in 4.5.1.2:</p> <p>1. To monitor soil erosion during replanting</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>2. To comply with EQA (Schedules Waste) Reg 2005</p> <p>3. To ensure the activity not pollute the environment</p> <p>4. To ensure proper domestic disposal in accordance with SOP</p> <p>5. To reduce the released exhaust emission to air</p> <p>Also sighted during site observation that promote the positive impacts:</p> <p>1. Chemical store, lubricant store, scheduled waste store, chemical premix area, workshop and scrap iron area were built with appropriate bund, containment trays, sump and spillage kits to avoid contamination of chemical to the land and water.</p> <p>2. The scheduled waste has been disposed to the registered contractor.</p> <p>3. Monitoring diesel usage per ton of FFB.</p>	
4.5.1.5	<p>An awareness and training programme shall be established and implemented to ensure that all employees understand the policy and objectives of the environmental management and improvement plans and are working towards achieving the objectives.</p> <p>- Major compliance -</p>	<p>The briefing on information and documents relevant to RSPO and MSPO such as Group Policies, Procedure and RSPO/MSPO requirements to the employees as below:</p> <p>1. Lambak Elaies Estate – 05/02/2024</p> <p>2. Bukit Benut Estate – 16/05/2024</p> <p>Other related training was evident during the audit:</p> <p>1. Lambak Elaies Estate – Chemical Management Training dated 13/05/2024.</p> <p>2. Bukit Benut Estate - Training & SOP, Safety HCV to Sprayer & Mandore dated 01/01/2024. The agenda of the training consists of Riparian Reserves Requirements, Establishing & Managing Riparian</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance									
		Reserves and Management of Riparian Reserves - Best Practices, HCV & Biodiversity Training. 3. Bukit Benut Estate - Schedule Waste Training dated 16/05/2024.										
4.5.1.6	Management shall organize regular meetings with employees where their concerns about environmental quality are discussed. - Major compliance -	The management has organized regular meetings with employees to discuss about environmental quality combined with OSH Committee Meeting. The agenda of the meeting including updates on Legal and Other Requirements Register (LORR), Environmental Impact Assessment & EIE, Regulatory Inspections, Training, Riparian Buffer Zone, Open Burning, Scheduled Waste, Domestic Waste, Industrial Waste, Recycle Waste, Water Sampling Result, Peat Monitoring and Environmental Management Plan: 1. Lambak Elaies Estate – Environmental Committee Meeting 01/2024 – 05/03/2024. 2. Lambak Elaies Estate - Environmental Committee Meeting 02/2024 – 23/05/2024.	Complied									
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 compliance -	<table><tr><td colspan="3">The management has established the Energy Management Plan FY 2024 to assess the usage of non-renewable energy in the operations:</td></tr><tr><td>Energy Usage</td><td>Action plan</td><td>Time frame</td></tr><tr><td>Electricity</td><td>1. To install energy saving appliances, replace energy saving bulb at workers housing quarters. 2. To educate workers on savings of energy usage. Turn off the light when not in used. Create program of awareness.</td><td>On-going</td></tr></table>	The management has established the Energy Management Plan FY 2024 to assess the usage of non-renewable energy in the operations:			Energy Usage	Action plan	Time frame	Electricity	1. To install energy saving appliances, replace energy saving bulb at workers housing quarters. 2. To educate workers on savings of energy usage. Turn off the light when not in used. Create program of awareness.	On-going	Complied
The management has established the Energy Management Plan FY 2024 to assess the usage of non-renewable energy in the operations:												
Energy Usage	Action plan	Time frame										
Electricity	1. To install energy saving appliances, replace energy saving bulb at workers housing quarters. 2. To educate workers on savings of energy usage. Turn off the light when not in used. Create program of awareness.	On-going										

Criterion / Indicator		Assessment Findings			Compliance												
			<div>e.g.: signage on energy saving located at each switch point.</div> <div>3. Use Portable Solar based light source in Nursery to reduce dependency on electrical light source. Its portability allows its usage to be diversify like used in mosque on special occasion.</div>														
		Diesel	<div>1. Servicing of vehicles in timely manner and on contractual basis to ensure efficient use of fuel of and preventive maintenance to avoid leakages.</div> <div>2. To have regular service of genset to ensure its efficiency to run the plant to reduce the use of genset.</div> <div>3. To educate workers by having program or regular briefing on fuel saving practices. E.g.: off the engine when not in used.</div>	On-going													
4.5.2.2	<div>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.</div> <div>- Major compliance -</div>	<div>Evident the monitoring record of diesel usage per metric ton FFB and the record as below:</div> <table><tr><td>Estate</td><td>Jan – Dec 2023</td><td>Jan – June 2024</td></tr><tr><td rowspan="3">Lambak Elaies Estate</td><td>Diesel used – 80614 liter</td><td rowspan="2">Diesel per FFB – 1.66 mt per FFB</td></tr><tr><td>FFB Production – 45890.7 mt</td></tr><tr><td>Diesel per FFB – 1.76 mt per FFB</td><td></td></tr><tr><td></td><td>Comparison with FY 2023/2024 – Diesel fluctuated mainly due to:</td><td></td></tr></table>			Estate	Jan – Dec 2023	Jan – June 2024	Lambak Elaies Estate	Diesel used – 80614 liter	Diesel per FFB – 1.66 mt per FFB	FFB Production – 45890.7 mt	Diesel per FFB – 1.76 mt per FFB			Comparison with FY 2023/2024 – Diesel fluctuated mainly due to:		Complied
Estate	Jan – Dec 2023	Jan – June 2024															
Lambak Elaies Estate	Diesel used – 80614 liter	Diesel per FFB – 1.66 mt per FFB															
	FFB Production – 45890.7 mt																
	Diesel per FFB – 1.76 mt per FFB																
	Comparison with FY 2023/2024 – Diesel fluctuated mainly due to:																

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings			Compliance
			-2 unit compact/farm tractor frequent breakdown & under repair Jan, Feb & Apr 2023 -Written off 2 units mini tractor grabber (MTG) effective May 2023		
		Bukit Benut Estate	Diesel used – 67765 liter	Diesel used – 37997 liter	
			FFB Production – 32159 mt	FFB Production – 18518.35 mt	
			Diesel per FFB – 2.11 mt per FFB	Diesel per FFB – 2.05 mt per FFB	
			Comparison with FY 2023/2024 – High cost on 1 st half 2023 due to low crop despatch result from lot of new PMI under training compare to 2024	Comparison with FY 2023/2024 – Lower cost than 2023 due to harvester producing decent amount of crop and all machinery starting to achieve productivity	
4.5.2.3	The use of renewable energy should be applied where possible. - Minor compliance -	Sighted that Lambak Elaeis Estate has implemented rainwater harvesting at workshop and 2 units of straight light at line site using solar energy. No changes as per previous report. Sighted that Bukit Benut Estate has implemented rainwater harvesting at field P2018 and 2 units of straight light at line site using solar energy at the First Point Entry. No changes as per previous report.			Complied

Criterion / Indicator		Assessment Findings			Compliance
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 products and sources of pollution have been identified in the Waste Management Plan FY 2024 for estates as follows:			Complied
		Type of waste	SW Code	Item Description	
		Scheduled Waste	SW305/SW306	Used Lubricants	
			SW408	Contaminated soil, debris, or matter i.e.: sawdust	
			SW409	Contaminated PPE and inner fertilizer bag	
			SW410	Used batteries, tires, filters, and tubes	
		Domestic Waste	n/a	Domestic rubbish and sewage	
		Recycled Waste	n/a	EFB, re-used empty container	
		Clinical Waste	SW404	Syringe/swab	
Industrial Waste	n/a	Scrap metal			
4.5.3.2	A waste management plan to avoid or reduce pollution shall be developed and implemented. The waste management plan should include measures for: a) Identifying and monitoring sources of waste and pollution b) Improving the efficiency of resource utilization and recycling of potential wastes as nutrients or converting them into value-added by-products - Major compliance -	The Waste Management Plan FY 2024 has been developed and implemented that identified the sources of waste and pollution including improving the efficiency of resource utilization and recycling of potential wastes.			Major Non-conformity
		Type of waste	SW Code	Item Description	
		Scheduled Waste	SW305 / SW306	Used Lubricants	-Collect & record used lubricant -Store items under lock and key -Put up used lubricant signage

Criterion / Indicator		Assessment Findings				Compliance
					-dispose of the item via registered collector (within 180 days or 20 mt)	
			SW408	Contaminated soil, debris, or matter i.e.: sawdust	-Collect & record quantity -Store items under lock and key -dispose-off the item via registered collector (within 180 days or 20 mt)	
			SW409	Contaminated PPE and inner fertilizer bag	-Collect & record quantity -Store items under lock and key -dispose-off the item via registered collector (within 180 days or 20 mt)	
			SW410	Used batteries, tires, filters, and tubes	-Collect & record batteries -Store items under lock and key in the Waste Collection Centre -Disposed-off the items via registered collector	

Criterion / Indicator		Assessment Findings				Compliance
		Domestic Waste	n/a	Domestic rubbish	-Domestic waste collection by the contractor -Establish Collection schedule and PIC -Create awareness on hygiene -Conduct awareness on 3R	
				Sewage (septic tank at workers housing complex & office)	-To monitor during housing inspection or from resident complaints. -Engagement with licensed contractor for sewage management	
		Recycled Waste	n/a	EFB	-Monitoring of Field Application Records	
				Re-used empty container	-Labelling of re-use empty container with 'skeletal' mark	
		Clinical Waste	SW404	Syringe/swab	-Collect & record quantity -Dispose-off the item via registered collector	
		Industrial Waste	n/a	Scrap metal	Labelling permanent signage and disposal	

Criterion / Indicator		Assessment Findings				Compliance
					of scrap metal through region office	
		<p>Evident the records of the implementation of waste management plan as follows:</p> <p><u>Lambak Elaies Estate</u></p> <ol style="list-style-type: none"> 1. DOE License, No.: 006056 valid from 01/05/2024 to 30/04/2025 for Pxxxxs Fxxxa (Mxxxxa) Sdn Bhd on 'Kemudahan Penstoran Luar Tapak bagi Buangan Terjadual' or External Store for Scheduled Waste. 2. DOE License, No.: 006057 valid from 01/05/2024 to 30/04/2025 for Pxxxxs Fxxxa (Mxxxxa) Sdn Bhd on 'Pembawa yang ditetap bagi Buangan Terjadual' or Registered Transporter Scheduled Waste. 3. DOE License, No.: 006670 valid from 01/03/2024 to 30/04/2025 for Kxxxxi Axxm Sdn. Bhd. on 'menduduki atau menggunakan premis yang ditetapkan seperti diatas: Penunu Buangan Terjadual' or occupy or use the premises designated as above: Scheduled Waste Burners. 4. DOE License, No.: 006775 valid from 01/03/2024 to 30/04/2025 for Rxxxxxs Mxxu Sdn Bhd on 'Pembawa Yang Ditetapkan, Kenderaan Bagi Tujuan Pengumpulan, Pemindahan Dan Pengangkutan Buangan Terjadual' or Designated Transporter, Vehicles for the Purpose of Collection, Transfer and Transport of Scheduled Waste. 5. Consignment No.: 20240415132X8EKN – Disposal of SW305 of Spent Lubricant Oil, 0.20 metric ton on 15/04/2024. Collector Rxxxxxs Mxxu Sdn Bhd. 				

Criterion / Indicator	Assessment Findings	Compliance
	<p>6. Transporter Code: ASNS(B) 50/013/901/001 – Disposal of Clinical Waste (SW404), 1kg on 10/06/2024 by Fxxxxe NXX Sdn Bhd.</p> <p>7. Consignment No.: 202407021303R54V – Disposal of Waste of lead acid batteries (SW102), 0.710 metric ton on 02/07/2024. Collector Kxxxxxi Axxm Sdn Bhd.</p> <p>8. Consignment No.: 20240603228XI3ZF – Disposal of Fertilizer Bags (SW409), 0.8890 metric ton on 03/06/2024. Collector Pxxxxs Fxxxa (Mxxxxa) Sdn Bhd.</p> <p>9. Consignment No.: 2024070214VS7E8H – Disposal of Contaminated Container (SW409), 0.2410 metric ton on 02/07/2024. Collector Kxxxxxi Axxm Sdn Bhd.</p> <p><u>Bukit Benut Estate</u></p> <p>1. Approval from DOE dated 13/04/2022 (Ref: JAS 600-3/25/11 Jilid .14(17) to Kxxxxa Malaysia Sdn Bhd to bring back scheduled waste from off-premises service sites. Scheduled waste placement for Kxxxxa Subang, Kxxxxa Teluk Intan, Kxxxxa Kluang, Kxxxxa Kuantan and Kxxxxa Bintulu.</p> <p>2. DOE License, No.: 006774 valid from 01/05/2024 to 30/04/2025 for Rxxxxxs Mxxu Sdn Bhd on 'Lesen Kemudahan Pemerolehan Kembali Luar Tapak Bagi Buangan Terjadual or Off-Site Recovery Facility License for Scheduled Waste – Spent Lubricating Oil (SW305), Spent Hydraulic Oil (SW306) and Spent Mineral – Oil Water Emulsion SW307)'.</p> <p>3. Approval for TWG Form from DOE for Rxxxxxs Mxxu Sdn Bhd and Axxxe Kxxxxg Axxo Sdn Bhd for code SW305 & SW410 (approval date: 02/04/2019) and SW409 (approval date: 05/11/2019)</p>	

Criterion / Indicator	Assessment Findings	Compliance
	<p>4. DOE License, No.: 006775 valid from 01/05/2024 to 30/04/2025 for Rxxxxxs Mxxu Sdn Bhd on 'Pembawa Yang Ditetapkan, Kenderaan Bagi Tujuan Pengumpulan, Pemindahan Dan Pengangkutan Buangan Terjadual' or Designated Transporter, Vehicles for the Purpose of Collection, Transfer and Transport of Scheduled Waste.</p> <p>5. Bring Back Scheduled Waste Form from Kxxxxa, serial no.:2436 dated 03/04/2024 of 60liter Spent Lubricating Oil (SW305), 14pcs Used Oil Filters (SW410) and 4pcs Used Rags (SW410).</p> <p>6. Consignment Note from Rxxxxxs Mxxu (M) Sdn Bhd No.: 37704 – Disposal of SW409 of contaminated PPE, 0.30 metric ton on 11/07/2024.</p> <p>7. Record EFB application – Summary of EFB March 2024 – Field 2017A – 95.63 MT, 2013b – 154.28 mt, 2017A/2013D – 250.11 mt</p> <p><u>Major NC</u> <u>Bukit Benut Estate</u></p> <p>1. With reference to the Waste Management Plan, the domestic waste collection at Bukit Benut Estate was conducted by the hired contractor.</p> <p>However, observed during site visit, there is a pile of garbage that such as dry fronds, 18L diesel empty container, used spray paint cans, oil-stained motorcycle chains, bed frame, domestic waste, oven, vacuum, and others had been dumped in the estate area near field P07B, close to the TNB lines.</p> <p>2. During site visit to the scrap iron field area, it was found that several oil spillages were dripping from tractors that were lined with</p>	

Criterion / Indicator		Assessment Findings	Compliance
		plastic and iron containment trays. This occurred because those trays were cracked and damaged. Additionally, there was oil spillage from tractors that were not lined with a containment tray. These indicated that the waste management & monitoring plan were insufficient.	
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. - Major compliance -	The management has established Scheduled Wastes (Hazardous Waste) Management, Doc. No.: SD/SDP/PSQM (ESH)/203-EN1 issued on 26/02/2015. Scheduled waste (or hazardous waste) is defined as any waste falling within the categories of waste listed in First Schedule of the Environmental Quality (Scheduled Wastes) Regulations 2005 (Appendix 1).	Complied
4.5.3.4	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. - Major compliance -	The management also has established Waste Management Procedures for Upstream Malaysia, Doc. No.: SD/SDP/GSD/HSE/0522/01 dated May 2022. The procedure provides guidelines on managing and disposal of domestic waste taking into consideration compliance to legal requirements, good practices in line with company policies and compliance to certification requirements. Stated in the List 1.0 Waste Category, Sources and Disposal Methods to be included in the Waste Management Plan. Under General Solid Waste, where possible always segregation and practice 3R: 1. Fertilizer Bags can be recycled and reused or returned to the suppliers and not considered as Scheduled Waste 2. Triple rinse pesticide containers Evident: 1. The approval from Department of Agriculture for SS Sxxxx Txxxxxxxi Enterprise for Recycle Program for Used Chemical	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>Containers (triple rinsed) and Agricultural Plastic Waste, ref: JP KRP207/12/471 JLD VI dated 07/12/2015.</p> <p>2. Bukit Benut Estate - Disposal record (Cash Sales Receipt No.: 2604) of triple rinsed and punctured used chemical containers (20L) – 79 pcs dated 26/03/2024 to SS Sxxxx Txxxxxxxi Enterprise.</p> <p>3. Consignment No.: 2024070214VS7E8H – Disposal of Contaminated Container (SW409), 0.2410 metric ton on 02/07/2024. Collector Kxxxxxi Axxm Sdn Bhd.</p> <p>4. Labelling of re-use empty container with 'skeletal' mark and used as chemical premix containers.</p>	
4.5.3.5	<p>Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourses.</p> <p>- Minor compliance -</p>	<p>The management also has established Waste Management Procedures for Upstream Malaysia, Doc. No.: SD/SDP/GSD/HSE/0522/01 dated May 2022. The procedure provides guidelines on managing and disposal of domestic waste taking into consideration compliance to legal requirements, good practices in line with company policies and compliance to certification requirements.</p> <p>Domestic waste was disposed according to the waste management plan. Verified that the management has disposed the domestic waste through (land fill/municipal).</p> <p>For Lambak Elaies Estate, the rubbish or domestic waste collection schedule was set 3 times a week on Monday, Wednesday and Friday. The collected rubbish will be disposed at the landfill inside the estate at Field P07B. The new landfill has been opened on 09/07/2024 as visited during the audit.</p> <p>While for Bukit Benut POM and Bukit Benut Estate, the domestic was has been collected by third party or municipal as evident in the Letter</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance	
		of Appointment (LOA) of Waste Collection Service for UXX Rxxxxxxxs Sdn Bhd.		
Criterion 4.5.4: Reduction of pollution and emission				
4.5.4.1	An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, scheduled wastes, solid wastes and effluent. - Major compliance -	All waste products and sources of pollution have been identified in the Waste Management Plan FY 2024 for estates as per 4.5.3.1. The management also has established the Action Plan to Reduce GHG Emissions FY 2024.		Complied
		Issues & Strategies	Action Plan	
		Reduce in diesel consumption and smoke emissions to air	1.To keep monitoring on all vehicle maintenance to ensure no delay on vehicle services. 2.Continuous planning on task that require tractor/machinery to avoid wastage of running hours in daily activity	
		Reduce in – organic fertilizer	Enforcement to use organic matters like empty bunch, POME, solid sludge, compost and other mill waste as an option to reduce dependability on in organic fertilizer	
		Soil Conservation	Enhance implementation of cover cropping to increase return of organic matters to soil while being able to maintain nitrogen content in soil.	
		Lambak Elaies Estate (GHG 2023 Summary) was evident as below:		

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings					Compliance
		Description		Unit	Value		
		Oil palm planted on mineral soil		Ha	3344.46		
		Oil palm planted on peat		Ha	0		
		Total oil palm planted area		Ha	3344.46		
		Conservation area (Forested)		Ha	0		
		Conservation area (non-forested)		Ha	2.65		
		FFB supplied to this mill		t	42169.33		
		FFB produced by this estate/plantation		t	45892.34		
		FFB production per hectarage		t/ha	13.72		
		Description	Total emission (tco2e)	tco2e/ha	tco2e/t FFB	Emission allocated to this mill (tco2e)	
		Land conservation	33031.99	9.88	0.72	30352.27	
		Crop sequestration	-31309.96	-9.36	-0.68	-28769.94	
		CO2 emissions from Fertilizer	3502.61	1.05	0.08	3218.45	
		N2O emissions from peat	0.00	0.00	0.00	0.00	

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings					Compliance
		N2O emissions from Fertilizer	1736.42	0.52	0.04	1595.55	
		Fuel Consumption	251.52	0.08	0.01	231.11	
		Peat oxidation	0.00	0.00	0.00	0.00	
		Sequestration in conservation area	0.00	0.00	0.00	0.00	
		Total	7212.57	2.16	0.16	6627.45	
		Bukit Benut Estate (GHG 2023 Summary) was evident as below:					
		Description		Unit	Value		
		Oil palm planted on mineral soil		Ha	2560.88		
		Oil palm planted on peat		Ha	0.00		
		Total oil palm planted area		Ha	2560.88		
		Conservation area (Forested)		Ha	0.00		
		Conservation area (non-forested)		Ha	24.18		
FFB supplied to this mill		t	29968.06				
FFB produced by this estate/plantation		t	32159.02				
FFB production per hectarage		t/ha	12.56				

Criterion / Indicator		Assessment Findings					Compliance
		Description	Total emission (tco2e)	tco2e/ha	tco2e/t FFB	Emission allocated to this mill (tco2e)	
		Land conservation	24206.83	9.45	0.75	22557.64	
		Crop sequestration	-22944.88	-8.96	-0.71	-21381.67	
		CO2 emissions from Fertilizer	2787.16	1.09	0.09	2597.27	
		N2O emissions from peat	0.00	0.00	0.00	0.00	
		N2O emissions from Fertilizer	1397.75	0.55	0.04	1302.52	
		Fuel Consumption	211.43	0.08	0.01	197.02	
		Peat oxidation	0.00	0.00	0.00	0.00	
		Sequestration in conservation area	0.00	0.00	0.00	0.00	
		Total	5658.28	2.21	0.18	5272.79	
4.5.4.2	An action plan to reduce identified significant pollutants and emissions shall be established and implemented.	All waste products and sources of pollution have been identified in the Waste Management Plan FY 2024 for estates as per 4.5.3.1 and the implementation was stated in the 4.5.3.2.					Complied

Criterion / Indicator		Assessment Findings	Compliance												
	- Major compliance -	The management also has established the Action Plan to Reduce GHG Emissions FY 2024 as per 4.5.4.1.													
Criterion 4.5.5: Natural water resources															
4.5.5.1	<p>The management shall establish a water management plan to maintain the quality and availability of natural water resources (surface and ground water). The water management plan may include:</p> <p>a. Assessment of water usage and sources of supply.</p> <p>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 compliance -</p>	<p>a. Assessment of water usage and source of supply</p> <p>The management has established the Water Management Plan FY 2024 as below:</p> <table><tr><th>Area</th><th>Action to reduce water usage</th></tr><tr><td>Rainwater harvesting</td><td>The rainwater shall be recycled for workshop activities</td></tr><tr><td>Continuous monitoring on water piping system</td><td>To ensure no leakage in piping system. If any, carry out repair immediately</td></tr><tr><td>Water saving initiative in nursery</td><td>1.If yesterday rainfall recorded at 8mm, watering is ceased on that day 2.To reduce the usage of water for any pesticides mixing by using rainwater harvesting</td></tr></table> <p>Evident also the Water Management Contingency Plan During Water Shortage FY 2024 for Bukit Benut Estate as follows:</p> <table><tr><th>Incident</th><th>Action Steps</th></tr><tr><td>Severe water pollution</td><td>To collect water using estate tractor c/w tank from Bukit Benut Palm Oil Mill</td></tr></table>	Area	Action to reduce water usage	Rainwater harvesting	The rainwater shall be recycled for workshop activities	Continuous monitoring on water piping system	To ensure no leakage in piping system. If any, carry out repair immediately	Water saving initiative in nursery	1.If yesterday rainfall recorded at 8mm, watering is ceased on that day 2.To reduce the usage of water for any pesticides mixing by using rainwater harvesting	Incident	Action Steps	Severe water pollution	To collect water using estate tractor c/w tank from Bukit Benut Palm Oil Mill	Complied
Area	Action to reduce water usage														
Rainwater harvesting	The rainwater shall be recycled for workshop activities														
Continuous monitoring on water piping system	To ensure no leakage in piping system. If any, carry out repair immediately														
Water saving initiative in nursery	1.If yesterday rainfall recorded at 8mm, watering is ceased on that day 2.To reduce the usage of water for any pesticides mixing by using rainwater harvesting														
Incident	Action Steps														
Severe water pollution	To collect water using estate tractor c/w tank from Bukit Benut Palm Oil Mill														

Criterion / Indicator		Assessment Findings		Compliance
		Breakdown of external piping system (SAJ)	To collect water using tractor c/w tank from Bukit Benut Palm Oil Mill	
		Water shortage / Dry Spell	Train workers to keep and conserve water	
			To collect water using estate tractor c/w tank from Bukit Benut Oil Mill	
			To control valve for water distribution at Main Water Pump House	
		Both Lambak Elaies Estate and Bukit Benut Estate water sources came from SAJ.		
b. The management has established the Water Quality Monitoring procedure and the frequency of water monitoring for River/Stream across estate land is every quarter. In Bukit Benut Estate, the monitoring of outgoing water been conducted for Sg. Melantai. To monitor the water outgoing, the management send water samples to Sime Darby Research Sdn Bhd to ensure the outgoing water was not polluted with estate activities.				
Latest record was on 14/05/2024 referred test report no. IE763/2024 for No.1 Incoming Water through Natural Waterway, No.2 Natural Waterway of Midstream and No.3 Outgoing Water through Natural Waterway. The result showed there were off spec parameter of PH and DO. The management has resampled the river water and submitted it on 24/06/2024 together with the				

Criterion / Indicator		Assessment Findings	Compliance										
		<p>Corrective/Preventive Action Report for Non-conforming Water Analysis Results using form WQ-01/CPAR as per procedure. The corrective action and preventive action taken has been closed out:</p> <ul style="list-style-type: none">- The result was off spec from upstream for PH and DO- To take the sampling when no rain in several days- To ensure correct technique of water sampling (avoid muddy riverbank) <p>c. Action to reduce water usage:</p> <ul style="list-style-type: none">- The rainwater shall be recycled for workshop activities- To ensure no leakage in piping system. If any, carry out repair immediately- If yesterday rainfall recorded at 8mm, watering is ceased on that day- To reduce the usage of water for any pesticides mixing by using rainwater harvesting <p>d. The establishment of riparian reserves shall be guided by the National Guidelines for Width of Riparian Reserve by DID, Malaysia 2001 as below:</p> <table><tr><th>Width of water channel between banks</th><th>River reserve width requirements for both bank</th></tr><tr><td>>40m</td><td>50m</td></tr><tr><td>20-40m</td><td>40m</td></tr><tr><td>10-20m</td><td>20m</td></tr><tr><td>5-10m</td><td>10m</td></tr></table>	Width of water channel between banks	River reserve width requirements for both bank	>40m	50m	20-40m	40m	10-20m	20m	5-10m	10m	
Width of water channel between banks	River reserve width requirements for both bank												
>40m	50m												
20-40m	40m												
10-20m	20m												
5-10m	10m												

Criterion / Indicator		Assessment Findings		Compliance				
		<table><tr><td><5m</td><td>5m</td></tr><tr><td>*>3m</td><td>20m</td></tr></table> <p>*for plantation in Sabah only</p> <p>During site visit to HCV 4 (Downstream Sungai Melantai) at Field P10C, it was observed there is clear buffer zone remarked at the palm with white paint and HCV4 signboard that comprises of no swimming, no fishing, no hunting, no chemical spraying area with 5m river width. The river water is clear and clean.</p> <p>e. The vegetation in riparian areas has been maintained by the management.</p> <p>f. There is no bore well in both estates as mentioned by the management, observation at the site and via HCV report.</p>		<5m	5m	*>3m	20m	
<5m	5m							
*>3m	20m							
4.5.5.2	No construction of bunds, weirs and dams across main rivers or waterways passing through an estate. - Minor compliance -	During site visit to HCV 4 (Downstream Sungai Melantai) at Field P10C, there is no construction of bund, weirs, and dam across the river. It was observed there is clear buffer zone remarked at the palm with white paint with HCV4 signboard that comprises of no swimming, no fishing, no hunting, no chemical spraying area with 5m river width. The river water is clear and clean.		Complied				
4.5.5.3	Water harvesting practices should be implemented (e.g. water from road-side drains can be directed and stored in conservation terraces and various natural receptacles). - Minor compliance -	Practices on water harvesting such as roadside drains had been constructed and water has been directed to conservation terraces, pruned fronds were stacked along the palm row. Practices of water harvesting are mainly constructed on flat areas. Roadside pits were also available to divert in event of water overflowing and to benefit the nearest palm at the pit end to obtain additional moisture.		Complied				
Criterion 4.5.6: Status of rare, threatened, or endangered species and high biodiversity value								

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance						
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:	The management has conducted the High Conservation Value (HCV) Re-assessment for strategic operating unit SOU 22 Bukit Benut and SOU 23 Ulu Remis prepared by PSQM Department as Interim Report (Version II) dated December 2015	Complied						
	<p>a) Identification of high biodiversity value habitats, such as rare and threatened ecosystems, that could be significantly affected by the grower(s) activities.</p> <p>b) Conservation status (<i>e.g.</i> The International Union on Conservation of Nature and Natural Resources (IUCN) status on legal protection, population status and habitat requirements of rare, threatened, or endangered species), that could be significantly affected by the grower(s) activities.</p> <p>- Major compliance -</p>	<p>Evident in the Executive Summary of the report, the assessment main target areas are specifically for conservation value context in SOU 22 Bukit Benut and SOU 23 Ulu Remis that includes oil palm fields, open areas including water bodies, slopes area, forest edges and river reserves. It's also embraced the neighbouring stakeholders who possibly engross any impairment either directly or indirectly. Relevant data has been collected from various sources such as site observation, interviews, stakeholder consultation and desktop review on available secondary data.</p> <p>The assessment has been conducted in Lambak Elaies Estate on 29/09/2015, Bukit Benut Estate on 01/10/2015) and Bukit Benut POM on 02/10/2015.</p> <p>For Gathering Preliminary Data, A National Guide of HCVF Toolkit for Malaysia has been used as a point of reference to determine the key data needed for each HCV.</p> <p>Under Wildlife in Plantation, stated that several species were recorded during the surveys and listed in Table 10: Common wildlife found in SOU 22 Bukit Benut & SOU 23 Ulu Remis. Bird and mammal species are significance for biological pest control which also fairly common in the oil palm. The bird together with several mammals are important in biological control of rodent population within the estates.</p> <p>The decision on HCV Status for SOU 22 Bukit Benut are as follows:</p> <table border="1"> <tr> <td>Estate</td><td>Assessment area</td><td>Ha</td><td>Present HCV</td></tr> <tr> <td></td><td>Pond</td><td>0.30</td><td>HCV 4</td></tr> </table>		Estate	Assessment area	Ha	Present HCV		Pond
Estate	Assessment area	Ha	Present HCV						
	Pond	0.30	HCV 4						

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings				Compliance													
		<table><tr><td rowspan="2">Lambak Elaies</td><td>Natural Pond</td><td>1.97</td><td rowspan="2">HCV 4</td></tr><tr><td>Water Catchment Area</td><td>0.38</td></tr><tr><td rowspan="3">Bukit Benut</td><td>River Reserve (Sungai Melantai)</td><td>15.00</td><td rowspan="3"></td></tr><tr><td>Pond</td><td>4.76</td></tr><tr><td>Water Catchment Area</td><td>4.42</td></tr></table>	Lambak Elaies	Natural Pond	1.97	HCV 4	Water Catchment Area	0.38	Bukit Benut	River Reserve (Sungai Melantai)	15.00		Pond	4.76	Water Catchment Area	4.42	The Element in Adaptive Management Approach were Environment & Biodiversity Policy, Slope & River Protection Policy, Saving and Orang Utan Policy, Legal and other requirements, objectives and targets, Biodiversity/HCV Management Program, Structure and responsibility, training, awareness and competence, communication, monitoring and measurement, audit and management review.		
Lambak Elaies	Natural Pond	1.97		HCV 4															
	Water Catchment Area	0.38																	
Bukit Benut	River Reserve (Sungai Melantai)	15.00																	
	Pond	4.76																	
	Water Catchment Area	4.42																	
4.5.6.2	<p>If rare, threatened or endangered species, or high biodiversity value, are present, appropriate measures for management planning and operations should include:</p> <p>a. Ensuring that any legal requirements relating to the protection of the species are met.</p> <p>b. Discouraging any illegal or inappropriate hunting, fishing, or collecting activities; and developing responsible measures to resolve human-wildlife conflicts.</p> <p>- Major compliance -</p>	<p>There is no RTE or high biodiversity value at both estates visited, except for reported presence of snakes, monkeys and wild boars. The management and monitoring plan for HCV areas was established and reviewed annually. The monitoring of HCV and Conservation Areas has been carried out to observe encroachment sign of trespassing, wildlife issues, conflicts or sightings, pollution or erosion issues at erosion prone area, pond, river reserves and water catchment areas.</p> <p>During site visit to HCV 4 (Downstream Sungai Melantai) at Field P10C, it was observed there is clear buffer zone remarked at the palm with white paint and HCV4 signboard that comprises of no swimming, no fishing, no hunting, no chemical spraying area with 5m river width.</p>				Complied													
4.5.6.3	<p>A management plan to comply with Indicator 1 shall be established and effectively implemented, if required.</p> <p>- Major compliance -</p>	<p>The management has established HCV & Conservation Management Plan FY 2024 and it complied with Indicator 1.</p> <table><tr><td>Scope</td><td>Objective</td><td>Program</td><td>Status to-date</td></tr></table>				Scope	Objective	Program	Status to-date	Complied									
Scope	Objective	Program	Status to-date																

Criterion / Indicator		Assessment Findings				Compliance
		River Reserve (Buffer zone at field 2010c)	Avoid contamination /pollution at the buffer zone area	Ensure no agrochemical activities carried out near the river reserved area	No agrochemical applications are allowed near any water bodies	
		Pond	Avoid contamination /pollution at the pond area	Ensure no agrochemical activities carried out near the pond		
		Water Catchment	Avoid contamination /pollution at the water catchment area	Ensure no agrochemical activities carried out near the water catchment		
Criterion 4.5.7: Zero burning practices						
4.5.7.1	Use of fire for waste disposal and for preparing land for oil palm cultivation or replanting shall be avoided except in specific situations, as identified in regional best practice. - Major compliance -	The management has established Responsible Agriculture Charter Revised 2020. Stated under 3.2 Commitment towards no deforestation and new development on peat: 3.2.5 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. No evident used of fire for waste disposal or for preparing land during replanting were observed during audit.				Complied

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
4.5.7.2	A special approval from the relevant authorities shall be sought in areas where the previous crop is highly diseased and where there is a significant risk of disease spread or continuation into the next crop. - Major compliance -	Not applicable. No special approval from the relevant authorities.	NA
4.5.7.3	Where controlled burning is allowed, it shall be carried out as prescribed by the Environmental Quality (Declared Activities) (Open Burning) Order 2003 or other applicable laws. - Major compliance -	Not applicable. No control burning is allowed or has been carried out.	NA
4.5.7.4	Previous crops should be felled or mowed down, chipped and shredded, windrowed or pulverized or ploughed and mulched. - Minor compliance -	This is included in the specification of work orders in event of land preparation during a replanting. It is a standard practice in the company that the oil palm tree will be felled and chipped.	Complied
4.6 Principle 6: Best Practices			
Criterion 4.6.1: Site Management			
4.6.1.1	Standard operating procedures shall be appropriately documented and consistently implemented and monitored. - Major compliance -	The management has established the Sime Darby Plantation Agricultural Reference Manual – Oil Palm Planting – Issue No. 3, Year 2023, Issue Date: December 2023 that covered all activities in the estate such as Planting Material, Nursery Techniques, Replanting, Land Preparation, Planting Density, Maturity Age, Field Upkeep, Manuring, Canopy Management, Water Management in Coastal and Peat Plantings, Ablation, Ripeness Standard, Harvesting Interval, Loose Fruit Collection, Crop Protection, Weed Control, Leguminous Cover Crop Establishment and Rainfall Recording, etc.	Complied

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
4.6.1.2	Where oil palm is grown within permitted levels on sloping land, appropriate soil conservation measures shall be implemented to prevent both soil erosion as well as siltation of drains and waterways. Measures shall be put in place to prevent contamination of surface and groundwater through runoff of either soil, nutrients or chemicals. - Major compliance -	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. Verified from the site visit, there was no landslides and erosions. The planting of LCC on slope area was well established.	Complied
4.6.1.3	A visual identification or reference system shall be established for each field. - Major compliance -	The management has made a visual field identification as evident during the site observation for all field and block markers. The field block monitoring also has been carried out to check and replace any faded, broken or not sighted marker.	Complied
Criterion 4.6.2: Economic and financial viability plan			
4.6.2.1	A documented business or management plan shall be established to demonstrate attention to economic and financial viability through long-term management planning. - Major compliance -	Bukit Benut Estate and Lambak Elaeis Estate have established 5 years business plan as a guidance for daily estate operations as per Report E11.0 Estate Cost and MPlan. 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 compliance -	Evident the Replanting Program for: <u>Lambak Elaies Estate:</u> 1. 2024 – 90.04 ha field 2024A 2. 2025 - 69.56 ha field 2025A 3. 2026 – 47.72 ha (2026A), 68.50 ha (2026B) and 22.57 ha (2026C) 4. 2027 – 61.25 ha (2027A), 28.63 ha (2027B) and 44.97 ha (2027C)	Complied

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
		<p>5. 2028 – 44.00 ha (2028A), 64.69 ha (2028B) and 52.86 ha (2028C) 6. 2029 – 74.84 ha (2029A) and 47.39 ha (2029B)</p> <p><u>Bukit Benut Estate:</u></p> <p>1. 2024 – 85.78 ha (2024A) 2. 2025 – 54.83 ha (2025A) and 57.15 ha (2025B) 3. 2026 – 42.48 ha (2026A) and 62.21 ha (2026B) 4. 2027 – 55.92 ha (2027A) and 52.64 ha (2027B) 5. 2028 – 61.58 ha (2028A) and 70.53 ha (2028B) 6. 2029 – 85.06 ha (2029A) and 87.99 ha (2029B)</p>	
4.6.2.3	<p>The business or management plan may contain:</p> <p>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> <p>- Major compliance -</p>	<p>Bukit Benut Estate and Lambak Elaeis Estate have established 5 years business plan as a guidance for daily estate operations as per Report E11.0 Estate Cost and MPlan. 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 compliance -</p>	<p>The management plan was effectively implemented, and the achievement of the goals and objectives were regularly monitored, documented, and reviewed through Monthly Progress Reports, Monthly Accounts Reports, Annual Financial Reports, Agronomist Visit Reports and Internal Audit Report.</p>	Complied

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
Criterion 4.6.3: Transparent and fair price dealing			
4.6.3.1	<p>Pricing mechanisms for the products and other services shall be documented and effectively implemented.</p> <p>- Major compliance -</p>	<p>The management has established pricing mechanism and conducted as per contract agreement with contractors.</p> <p>Review on the contract agreement, sighted pricing of the job task is available. Sampled contract/Letter of Award to contractors as follows for:</p> <p><u>Lambak Elaies Estate</u></p> <ol style="list-style-type: none"> 1. Letter of Award (LOA) for FFB Transportation Services for Sime Darby Plantation Berhad's Estates dated 22/02/2022 to Sxxxxxt Sxx Kxx Hxxt. The contract valid from 01/01/2022 to 31/12/2023 signed by both parties on 28/11/2023. The rate of payment has been elaborated in the agreement. The extension has been made as per Letter of Extension of FFB Transportation Services dated 20/03/2024 and valid from 01/04/2024 to 31/12/2024 and referred to the Supplemental Agreement dated 01/01/2024 ended on 31/03/2024 to Sxxxxxt Sxx Kxx Hxxt. Evident the payment voucher Doc No: 1600032559 dated 05/07/2024 to Sxxxxxt Sxx Kxx Hxxt. 2. Job Order for Land Preparation and related works for Oil Palm Replanting (Field 2024A) between Lambak Elaies Estate dated 23/01/2024 to Lxxk Bxxxxxs Sdn Bhd. The contractor shall carry out the works in the Designated Areas (Appendix 1) at the Work Rates (Appendix 2) in accordance with the Job Schedule (Appendix 3). Evident the payment voucher Doc No: 1600032543 dated 05/07/2024 to Lxxk Bxxxxxs Sdn Bhd. <p><u>Bukit Benut Estate</u></p>	Complied

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
		<ol style="list-style-type: none"> 1. Memorandum Agreement dated 01/01/2024 between Bukit Benut Estate and Jxxa Hxx Enterprise for Grass Cutting at the estate compound valid from 01/01/2024 to 31/12/2024 signed by both parties. The rate of payment has been elaborated in the agreement. Evident the payment voucher Doc No: 1600026545 dated 27/05/2024 to Jxxa Hxx Enterprise. 2. Letter of Award (LOA) for the service of Land Preparation and Oil Palm Replanting related works for Sime Darby Plantation Berhad for the Peninsular Estates dated 20/11/2023 to Lxxk Bxxxxxxs Sdn Bhd. The contract valid from 01/01/2024 to 31/12/2026 signed by both parties on 28/11/2023. Mentioned in the agreement the work rate calculated based on diesel price. Provided that the amount stated in the invoice by contractor is correct, final and undisputed, such invoice shall be paid by the management within 30 days from the date received of the invoice. Evident the payment voucher Doc No: 1600022181 dated 06/05/2024 to Lxxk Bxxxxxxs Sdn Bhd. 3. Memorandum Agreement dated 01/01/2024 between Bukit Benut Estate and Sxxxxxxxy Enterprise for EFB/Fibre Transport & EFB Application valid from 01/01/2024 to 31/12/2024 signed by both parties. The rate of payment has been elaborated in the agreement. Evident the payment voucher Doc No: 1600022162 dated 06/05/2024 to Sxxxxxxxy Enterprise. 	
4.6.3.2	<p>All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner.</p> <p>- Major compliance -</p>	<p>The company has established pricing mechanism and conducted as per contract agreement with contractors.</p> <p>Review on the contract agreement, sighted pricing of the job task is available. Payment terms for contract work were stated in the contract agreement as briefed in 4.6.3.1.</p>	Complied

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
		Onsite stakeholder consultation with contractors informed their payments were made as per payment terms stated in the contracts. No delayed of payments recorded.	
Criterion 4.6.4: Contractor			
4.6.4.1	Where contractors are engaged, they shall understand the MSPO requirements and shall provide the required documentation and information. - Major compliance -	<u>Lambak Estate</u> The estate management has conducted the briefing for MSPO requirement on all contractor in Lambak Estate. Details of the briefing is such as follows: Title: Management awareness campaign for contractor and vendor (EPF & SOCSO) Date: 19/01/2024 Venue: Lambak Estate Verify the attendance list, photos and training materials for the training is available as per audit. The contractor needs to follow MSPO guideline in accordance with the Sime Darby Plantation Berhad. In addition, contract has specified the following revised requirement among others such as: <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. <u>Bukit Benut Estate</u>	Complied

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
		<p>The estate management has conducted the briefing for MSPO requirement on the contractor at Bukit Benut. Details of the briefing is such as follows:</p> <p>Title: ILO Indicators of Force Labour & Improvement Initiatives, RSPO Requirements & Contractor workers compliance requirements</p> <p>Date: 22/04/2024</p> <p>Venue: Meeting Room, Bukit Benut</p> <p>Verify the attendance list, photos and training materials for the training is available as per audit. The contractor needs to follow MSPO guideline in accordance with the Sime Darby Plantation Berhad. In addition, contract has specified the following revised requirement among others such as:</p> <ul style="list-style-type: none"> • All contractors engaged by estates were bound to understand and comply to their contractual agreements that includes MSPO requirements through signing of Vendor Integrity Pledge (VIP) which enable accredited CB to audit them. • Vendor Code of Business Conduct (COBC) • The contractor shall upon request by the Company allow certification bodies access to audit the Contractors premise or operations if deemed necessary. 	
4.6.4.2	<p>The management shall provide evidence of agreed contracts with the contractor.</p> <p>- Major compliance -</p>	<p><u>Lambak Estate</u></p> <p>Contract agreement is available as per sample in Lambak Estate is such as following:</p> <ol style="list-style-type: none"> 1. Kx Cxxxxxxxx Sdn Bhd (construction and completion of 6 units workers quarters Phase 1) dated 26/09/2023 valid until 15/08/2024 or period of eight (8) months from the commencement date, whichever is later. 	Complied

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
		<p>2. Sxx Sxxxx Cxxxxxxxxxxx (upgrading workers quarters asbestos roofing & ceiling replacement at Lambak Estate) dated 29/03/2024, whereby the completion date shall be 15/10/2024</p> <p><u>Bukit Benut Estate</u> Contract agreement is available as per sample in Bukit Benut Estate is such as following:</p> <p>1. Jxxx Hxx Enterprise (grass cutting) dated 01/01/2024 valid until 31/12/2024.</p> <p>2. Sxxxxxxxx Enterprise (EFB/Fibre Transport & EFB Application) dated 01/01/2024 valid until 31/12/2024.</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 compliance -</p>	<p><u>All sample estate</u> All contractors engaged by estates were bound to understand and comply to their contractual agreements that includes MSPO 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 compliance -</p>	<p><u>All sample estate</u> All works performed by the contractors at the estates are checked and verified by the estates' personnel. Projects where tenders are issued by HQ are checked by representative from HQ.</p>	Complied
4.7 Principle 7: Development of new planting			
Criterion 4.7.1: High biodiversity value			

MSPO Public Summary Report
Revision 2 (Nov 2021)

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 compliance with the National and/or State Biodiversity Legislation. - Major compliance -	Not applicable in the estate.	N/A
4.7.1.2	No conversion of Environmentally Sensitive Areas (ESAs) to oil palm as required under Peninsular Malaysia's National Physical Plan (NPP) and the Sabah Forest Management Unit under the Sabah Forest Management License Agreement. For Sabah and Sarawak, new planting or replanting of an area 500ha or more requires an EIA. For areas below 500ha but above 100ha, a Proposal for Mitigation Measures (PMM) is required. - Major compliance -	Not applicable in the estate.	N/A
Criterion 4.7.2: Peat Land			
4.7.2.1	New planting and replanting may be developed and implemented on peat land as per MPOB guidelines on peat land development or industry best practice. - Major compliance -	Not applicable in the estate.	N/A
Criterion 4.7.3: Social and Environmental Impact Assessment (SEIA)			
4.7.3.1	A comprehensive and participatory social and environmental impact assessment shall be conducted prior to establishing new plantings or operations. - Major compliance -	Not applicable in the estate.	N/A
4.7.3.2	SEIAs shall include previous land use or history and involve independent consultation as per national and state regulations,	Not applicable in the estate.	N/A

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
	via participatory methodology which includes external stakeholders. - Major compliance -		
4.7.3.3	The results of the SEIA shall be incorporated into an appropriate management plan and operational procedures developed, implemented, monitored and reviewed. - Major compliance -	Not applicable in the estate.	N/A
4.7.3.4	Where the development includes smallholder schemes of above 500ha in total or small estates, the impacts and implications of how each scheme or small estate is to be managed should be documented and a plan to manage the impacts developed, implemented, monitored and reviewed. - Minor compliance -	Not applicable in the estate.	N/A
Criterion 4.7.4: Soil and topographic information			
4.7.4.1	Information on soil types shall be adequate to establish the long-term suitability of the land for oil palm cultivation. - Major compliance -	Not applicable in the estate.	N/A
4.7.4.2	Topographic information shall be adequate to guide the planning of planting programmes, drainage and irrigation systems, roads and other infrastructure. - Major compliance -	Not applicable in the estate.	N/A
Criterion 4.7.5: Planting on steep terrain, marginal and fragile soils			
4.7.5.1	Extensive planting on steep terrain, marginal and fragile soils	Not applicable in the estate	N/A

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
	shall be avoided unless permitted by local, state and national laws. - Major compliance -		
4.7.5.2	Where planting on fragile and marginal soils is proposed, plans shall be developed and implemented to protect them and to minimize adverse impacts (e.g. hydrological) or significantly increased risks (e.g. fire risk) in areas outside the plantation. - Major compliance -	Not applicable in the estate.	N/A
4.7.5.3	Marginal and fragile soils, including excessive gradients and peat soils, shall be identified prior to conversion. - Major compliance -	Not applicable in the estate.	N/A
Criterion 4.7.6: Customary land			
4.7.6.1	No new plantings are established on recognised customary land without the owners' free, prior and informed consent, dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions. - Major compliance -	Not applicable in the estate.	N/A
4.7.6.2	Where new plantings on recognised customary lands are acceptable, management plans and operations should maintain sacred sites. - Minor compliance -	Not applicable in the estate.	N/A
4.7.6.3	Where recognized customary or legally owned lands have been taken-over, the documentary proof of the transfer of rights and of payment or provision of agreed compensation shall be made	Not applicable in the estate.	N/A

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
	available. - Major compliance -		
4.7.6.4	The owner of recognised customary land shall be compensated for any agreed land acquisitions and relinquishment of rights, subject to their free prior informed consent and negotiated agreement. - Major compliance -	Not applicable in the estate.	N/A
4.7.6.5	Identification and assessment of legal and recognised customary rights shall be documented. - Major compliance -	Not applicable in the estate.	N/A
4.7.6.6	A system for identifying people entitled to compensation and for calculating and distributing fair compensation shall be established and implemented. - Major compliance -	Not applicable in the estate.	N/A
4.7.6.7	The process and outcome of any compensation claims shall be documented and made publicly available. - Major compliance -	Not applicable in the estate.	N/A
4.7.6.8	Communities that have lost access and rights to land for plantation expansion should be given opportunities to benefit from the plantation development. - Minor compliance -	Not applicable in the estate.	N/A

MSPO Public Summary Report
Revision 2 (Nov 2021)

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 (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.	Compiled
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 (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 	Compiled
Criterion 4.1.2 – Internal Audit			

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 (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 mill has adhered to this requirement by conducting internal audits on a yearly basis. MSPO Internal Audit was conducted on 16/05/2024 by Sustainability Compliance Unit, Group Sustainability Department. The Internal Audit Report was available for verification.	Compiled
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 (formerly known as Sime Darby Plantation Berhad) has established internal audit procedures documented in the Internal Audit Procedure; Doc number: SDP/GSD/SCU/IAP; Revision: 04; Document Date: April 2024 MSPO Internal Audit was conducted on 16/05/2024 by Sustainability Compliance Unit, Group Sustainability Department. The Internal Audit Report was available for verification. During the assessment, the internal audit team raised 9 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).	Compiled
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 16/05/2024 by Sustainability Compliance Unit, Group Sustainability Department. The Internal Audit Report was available for management review.	Compiled

MSPO Public Summary Report
Revision 2 (Nov 2021)

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 Mill within the acceptable timeframe. Report details as below. MSPO Internal Audit was conducted on 16/05/2024 by Sustainability Compliance Unit, Group Sustainability Department. The Internal Audit Report was available for verification.</p> <p>Sime Darby Plantation Berhad has established SOP for Management Review as documented in the Management Review Guidelines, Version 1.0, dated approved March 2024. 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 20/05/2024 at Bukit Benut 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 	Compiled

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
		11. Resource needs	
Criterion 4.1.4 – Continual Improvement			
4.1.4.1	The action plan for continual improvement shall be based on a consideration of the main social and environmental impact and opportunities for the company. - Major compliance -	The continuous improvement plan has been integrated into various management plans, including the social management plan, pollution prevention plan, waste management plan, OSH plan, water management plan, and others. This plan comprises identified issues along with corresponding action plans to tackle each concern. The implementation of these action plans was subsequently verified during the assessment process.	Compiled
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 implemented new technique for daily attendance record which is Automation Attendance Application System. This system allows the workers to scan using the provided QR code for attendance.	Compiled
4.2 Principle 2: Transparency			
Criterion 4.2.1 – Transparency of information and documents relevant to MSPO requirements			
4.2.1.1	The management shall communicate adequate information to other stakeholder on environmental, social and legal issues relevant to sustainable practices in the relevant languages and forms. - Major compliance -	The procedure for communication was documented, disclosed, implemented, and made available by the management as per Quality Management System sub section 5.5: Procedure for External Communication Appendix 5.5.3.2, version 1 dated 01/04/2008. Plantation Quality Management System (Sustainable Plantation Management System) Version 1, year 2008, Issue No.1 Issue date 01/04/2008. – Appendix 5 Flowchart and procedure on Handling Land Dispute, Flowchart and Procedure on Handling Social Issue.	Compiled

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
		<p>The procedure for handling external Quality, Safety, Health, and Environment (QSHE) was illustrated and explained as follows:</p> <ol style="list-style-type: none"> 1. Receipt of External Communication 2. Review of Communication 3. Time frame for External Communication within 2 weeks of the date of receipt for communication requiring direct feedback and within one week of the completion of the investigation 4. Communications with Certification Body 5. Communication with the Media 6. Pro Active Communication <p>Review on the procedure, describes estate manager as person in-charge and responsible to address the communication and requests from internal and external. The Stakeholders Meeting for the year 2024 of SOU 22 have been conducted on 26/03/2024 at Lambak Elaies Estate that attended by 42 participants such as Manager and Assistant Manager of Bukit Benut Palm Oil Mill, Bukit Benut Estate and Lambak Elaies Estate, RXXM TR, Axo Kxxxxg, Mxxxxs Pxxxxxxxxn Kxxxxg, PXXM, smallholder Lxxxxg Bxxxt Bxxxt, SXXXO, Sxxxxh Axxa Lxxxxg Bxxxt Bxxxt, IXX Uxxxxa Estate, etc. The information that has been communicated in appropriate language that covered the followings:</p> <ol style="list-style-type: none"> 1. Oil Palm relevant matters 2. SDPB Policies and Charters 3. Communication and Consultation with Stakeholders 4. Ethical Conduct, Code of Business Conduct (COBC), & Information Giving 5. Introduction to RSPO, MSPO and SCCS Certifications 	

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
		<p>6. Fire precaution and control measures at SDPB</p> <p>7. Compliance on RSPO and MSPO Standard for Outside Crop Purchase (OCP)</p> <p>8. Force Labour 11 Indicators</p> <p>9. Provide advice to smallholders in improving best agricultural practices and productivity.</p> <p>The briefing on information and documents relevant to RSPO and MSPO to employees such as group policies, traceability procedure, scheduled waste management, domestic waste & 3R awareness, mill waste management plan and RSPO/MSPO/SCCS requirements has been carried out on 08/06/2024.</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>The management documents that are specified in the RSPO and MSPO are publicly available in the Sime Darby website (Reports, Policies and Statements SD Guthrie) as sighted in the Group Sustainability & Quality Policy Statement 'Kenyataan Dasar Kelestarian & Kualiti Kumpulan' approved by Mohamad Helmy Othman Basha, Group Managing Director dated 02/12/2019.</p> <p>The Group's foundation is built in the Core Values, which guide the group actions and the way to conduct business. It's applied in the group Business Principle such as:</p> <ol style="list-style-type: none"> 1. Health, Safety and Environment 2. Compliance with all laws and regulations 3. Working with local communities 4. Fair Business Practices <p>SD Guthrie aims to be a leading integrated producer & supplier of certified sustainable palm oil. In pursuing their sustainability goals that are in line</p>	Compiled

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
		<p>with the United Nations Sustainable Development Goals (UNSDG) 2030, Sime Darby are committed to:</p> <ol style="list-style-type: none"> 1. Promoting Good Governance and Transparency 2. Contributing to a better society 3. Minimizing environmental harm 4. Delivering sustainable quality <p>The policy shall be guided by the commitments spelt out in the Company's:</p> <ol style="list-style-type: none"> 1. Responsible Agriculture Charter (RAC) 2. Human Rights Charter (HRC) <p>The management also has developed Group Health, Safety & Environmental (HSE) Policy signed by Mohamad Helmy Othman Basha, Group Managing Director dated 05/05/2022.</p> <p>SD Guthrie was committed to the Protection of Human Rights Defenders (HRDs) as sighted in the policy approved on 25/03/2021 by Rashid Redza Anwarudin, Head of Group Sustainability.</p> <p>The management documents that are specified in the RSPO and MSPO are made publicly available and deliberated in the report such as land titles, OSH plan, SEIA management plan, HCV assessment, continuous improvement plan, human right policy, etc.</p>	
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.	The management have established a document regarding to Communication to Internal and External Stakeholder under Sustainability	Compiled

Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	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 SOM also dated 01/11/2008 under Sub section 5.5 procedure for internal and external communication dated 1/11/2008	
4.2.2.2	The management shall nominate management officials at the operating unit responsible for issues related to <i>indicator 1</i> . - Minor compliance -	The mill management has appointed the Assistant, as the responsible person for the social issues. The appointment letter dated 01/01/2024 approved by mill manager is available as per audit.	Compiled
4.2.2.3	A list of stakeholders, records of all consultation and communication and records of action taken in response to input from stakeholders shall be properly maintained. - Major compliance -	The POM has established the list of Stakeholders and documented in the List of Supply Chain Certificate Standard 2024 updated on July 2024. The stakeholders were categorized as Transporter CPO, estate/mill, contractors, vendor/suppliers, local community head, other interested party (Gov agencies, school, hospital & etc), bank, buyer CPO, buyer kernal, buyer TGO, embassy, union and transporter Kernel. Consultation and communication were conducted through written reports and meetings. Any communication, requests, or grievances from external stakeholders were recorded in the visit logbook, stakeholders' minutes meetings, the Suara Kami Platform, and the Whistleblowing Channel. A Stakeholders Meeting was held on 26/03/2024 at Lambak Estate Hall. The minutes of the "Minit Mesyuarat dengan Pihak Berkepentingan "Stakeholder" SOU 22 are available as per the audit.	Compiled
Criterion 4.2.3 – Traceability			
4.2.3.1	The management shall commit itself to implement and maintain the requirements for the traceability and shall establish a	The management has established the Standard Operating Procedure for Sustainable Supply Chain and Traceability for Upstream Malaysia, Doc.	Compiled

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
	standard operation procedure for traceability. - Major compliance -	No.: SDP/GSD/202401/SCCS updated and approved in January 2024 by Rashyid Redza Anwarudin, Chief Sustainability Officer. The changes have been made for Section 8, Section 9.2 and 10.8 Appendix 2. The objective of the procedure is to provide guideline for estates and palm oil mills to establish and ensure effective implementation on sustainable supply chain and traceability of certified sustainable materials (Fresh Fruit Bunch (FFB), Crude Palm Oil (CPO) and Palm Kernel (PK)).	
4.2.3.2	The management shall conduct regular inspections on compliance with the established traceability system. - Major compliance -	The management has maintained the current practice with conduct inspection on the compliance of the traceability system on daily basis. Review on the weighbridge records and FFB delivery notes, sighted incoming and outgoing document been signed by operators and executives.	Compiled
4.2.3.3	The management shall identify and assign suitable employees to implement and maintain the traceability system. - Minor compliance -	Mxxxxd Axxn bin Ixxxxl, Assistant Engineer has been appointed as RSPO/MSPO/SCCS representative FY 2024 letter dated 01/01/2024 signed by Mill Manager. Among the functions which are required to be performed were daily implementation of the MQMS, maintenance of MQMS manuals & other documents and maintenance of records, calibration of test equipment's, overall in charge to ensure product dispatched by oil mill to meet customer requirements and traceability procedure, responsible for OSH, Environmental and quality aspects, etc.	Compiled
4.2.3.4	Records of storage, sales, delivery or transportation of crude palm oil and palm kernel shall be maintained. - Major compliance -	The management has established the Standard Operating Procedure for Sustainable Supply Chain and Traceability for Upstream Malaysia, Doc. No.: SDP/GSD/202401/SCCS updated and approved in January 2024 by Rashyid Redza Anwarudin, Chief Sustainability Officer. The changes have been made for Section 8, Section 9.2 and 10.8 Appendix 2. Stated in the procedure under Control of Documents and Records, all records for the implementation and maintenance of sustainable supply	Compiled

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
		<div>chain systems shall be identified and kept up to-dated such as weighbridge tickets, consignment notes, training records, contract, etc. Evident the samples of weighbridge tickets and delivery notes as below: Incoming of certified FFB</div> <div><div>Supplier: Lambak Elaies Estate Transporter: Sxn Kxx Hxxt Vehicle No.: QQ 5499 Customer: M180 M-Bukit Benut Product: FFB Delivery Ticket No.: 7577 Date: 09/04/2024 Seal No.: 062752 Bunches: 692 Field: 2001B Supplier Weight: 12.52 mt Mill Net Weight: 12.56 mt MSPO Cert. No.: MSPO 686845</div><div>Supplier: Lambak Elaies Estate Transporter: Sxn Kxx Hxxt Vehicle No.: MY 5499 Customer: M180 M-Bukit Benut Product: FFB Delivery Ticket No.: 8482 Date: 12/06/2024 Seal No.: 065847 Bunches: 918 Field: 2015A Supplier Weight: 13.47 mt Mill Net Weight: 13.52 mt</div></div>	

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
		<div>MSPO Cert. No.: MSPO 686845</div> <div>Supplier: Bukit Benut Estate Transporter: Yxx Sxm Kxx Hxxt Vehicle No.: JHQ 8183 To: Bukit Benut Mill Product: FFB Delivery Ticket No.: 20087 Date: 20/03/2024 Bunches: 448 Field: 2002A Supplier Weight: 11.49 mt Mill Net Weight: 11.47 mt MSPO Cert. No.: MSPO 686845</div> <div>Supplier: Bukit Benut Estate Transporter: Yxx Sxm Kxx Hxxt Vehicle No.: M 5499 M To: Bukit Benut Mill Product: FFB Delivery Ticket No.: 20532 Date: 08/05/2024 Bunches: 628 Field: 2008A Supplier Weight: 10.56 mt Mill Net Weight: 10.57 mt MSPO Cert. No.: MSPO 686845</div> <div>As at now, there is no sales of certified MSPO products.</div>	
4.3 Principle 3: Compliance to legal requirements			

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
Criterion 4.3.1 – Regulatory requirements			
4.3.1.1	<p>All operations shall be in compliance with applicable local, state, national and ratified international laws and regulations.</p> <p>- Major compliance -</p>	<p>SD Guthrie Berhad (formerly known as Sime Darby Plantation Berhad) diligently monitored compliance with permits and licenses, with oversight from the operating units and the sustainability team. They ensured that all necessary licenses and permits were obtained and renewed in accordance with legal requirements, meticulously documenting these actions in the file system according to ESH Management System Manual, ESH Legal & Other Requirements; Guidelines and Procedures; Document ID: SD/SDP/SQM (ESH)/001-2-2; Revision: 0. Date: 01/07/2012:</p> <p>Sighted the evidence of licenses and permits as below:</p> <ul style="list-style-type: none"> • MPOB license 528154004000 validity from 26/06/2024 until 31/03/2025. • DOE license (JAS.JHQ.600-3/1/40 (SK03)) under no. 004747 validity from 01/07/2024 until 30/06/2025. • JH PMT 89779 (Air receiver) license from DOSH was available and valid until 09/06/2025. • PMT43561 (Steam Receiver) license from DOSH was available and valid until 09/06/2025. • License for water extraction referred license 08/A/Klg/014, File No. BAKAJ/334/300/05/07/08/15 valid until 31/12/2023. • Suruhanjaya Tenaga license for electricity supplier available Ref. No. ST(SJB)P/S/JHR/01935 dated 31/12/2024. • Weighbridge calibration referred siri C015286546 for T.kenderaan, 60,000kx10kg, Mettler Toledo, dated 06/11/2023 • CePPOME available for Muhammad Siddiq Muzammil Bin Samsul Kamal (CePPOME/2318879). 	Compiled

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> CePSWaM available for Mohd Budwani Bin Abidin (CePSWaM/01333) Engineer Stem Gred 1 for Mohd Budwani Bin Abidin, Reg. No. JKKP/2024/JS01/454. 	
4.3.1.2	<p>The management shall list all relevant laws related to their operations in a legal requirements register.</p> <p>- Major compliance -</p>	<p>SD Guthrie Berhad (formerly known as Sime Darby Plantation Berhad) diligently monitored compliance with permits and licenses as per ESH Management System Manual, ESH Legal & Other Requirements; Guidelines and Procedures; Document ID: SD/SDP/SQM (ESH)/001-2-2; Revision: 0. Date: 01/07/2012.</p> <p>All legal requirements were documented in Legal and Other Requirement Register available at the estates. The register is reviewed regularly and updated as and when there are new or amended legal requirements that are applicable to the estate operations. The latest review was conducted on 01/06/2024 on Poisons Act (Amendment 2022). Other examples of legal register are:</p> <ul style="list-style-type: none"> Occupational Safety & Health Act 1994 Pesticide Act 1974 Petroleum (Safety Measures) Act 1984 Environment Quality Act 1974 Sewage Service Act 1993 Waters Act 1920 Employment Act 1955 Holiday Act 1951 Workers Union Act 1959 Electrical Supply Act 1990 	Compiled

MSPO Public Summary Report
Revision 2 (Nov 2021)

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 -	Referring to ESH Management System Manual, ESH Legal & Other Requirements; Guidelines and Procedures; Document ID: SD/SDP/SQM (ESH)/001-2-2; Revision: 0. Date: 01/07/2012 and Mill Quality Management System, Level 2: Standard Operating Manual, Appendix 5.2.4: Procedure for Legal and Other Requirements dated 10/12/2008. All legal requirements were documented in Legal and Other Requirement Register. Compliance to each applicable law and regulation is monitored by the mill. The legal register at the mill were reviewed/updated on a yearly basis / as and when needed for new updates/licenses. Sighted the document 'Summary of Compliance' available at the mill undersigned by the Top Management. The document lists the latest applicable laws and amendments, revision dates and acknowledgement by the management.	Compiled
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 -	Bukit Benut POM has appointed a Person In-Charge for overseeing Legal Compliance requirements, tasked with the responsibilities of monitoring and keeping permits and licenses up to date, as well as staying informed about any changes in laws and regulations. The mill management has appointed the Assistant Engineer on 01/01/2024 as the PIC to monitor any changes on the LORR and update the register as and when necessary, as stated in the job functions as RSPO/MSPO/SCCS Representative undersigned by the Mill Manager.	Compiled
Criterion 4.3.2 – Lands use rights			
4.3.2.1	The management shall ensure that their oil palm milling activities do not diminish the land use rights of other users. - Major compliance -	The mill located within the Bukit Benut Estate land area. The mill has ensured the oil palm milling activities do not diminish the land use rights of other users. No issues of land dispute issue occurred in the mill that involved other land user rights.	Compiled

MSPO Public Summary Report
Revision 2 (Nov 2021)

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 -	Bukit Benut POM is located within Bukit Benut Estate. The Estate has been established since 1979. The land title applicable to Bukit Benut POM with Grant number 9182 (lot 1708) registered to Golden Hope Plantations Berhad (Peninsular) Sdn Bhd with total hectarage is 613.4907 ha. The usage of land is not stated. The land was granted by the Johor State. Hence it is applicable for any usage.	Compiled
4.3.2.3	Legal parameter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable. - Major compliance -	The mill area is within the area of Bukit Benut Estate's land title. The permanent fence had been constructed to demarcate the vicinity of the mill milling area.	Compiled
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 -	From the record of communication, and complaints and grievances, it was affirmed that there is not any dispute or legal acquisition of land. There is no land dispute in the SOU 22 at the time of audit. The land belongs to Sime Darby Plantation Berhad and land ownership documents verified.	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 -	As at time of visit, there was no evidence to show that any land was encumbered by customary rights or land disputes.	N/A
4.3.3.2	Maps of an appropriate scale showing extent of recognized customary rights shall be made available. - Minor compliance -	As at time of visit, there was no evidence to show that any land was encumbered by customary rights or land disputes.	N/A

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
4.3.3.3	Negotiation and FPIC shall be recorded and copies of the relevant agreements should be made available. - Major compliance -	As at time of visit, there was no evidence to show that any land was encumbered by customary rights or land disputes.	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 (formerly known as Sime Darby Plantation Berhad) has conducted the assessment to determined social impact from the POM and documented in the Social Impact Assessment Report (SIA) Report SOU 22 Bukit Benut dated 16-19/05/2016. 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 03/01/2024 which also addressing issue during various avenues such as social dialogue session, stakeholder meeting, OSH meeting, trade union meeting, complaint book and etc.	Compiled
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 -	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 mill 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	Compiled

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings				Compliance
		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:				
		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 selected workers/witness and review of documents (complex), where the complainant is not disclosed. Complainant gives the name of the alleged. In this	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								
		case, many group of randomly selected workers will have to be interviewed to validate the allegations, hence, 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 -	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 mill 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: <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											

MSPO Public Summary Report
Revision 2 (Nov 2021)

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	

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
		Verify there is no complaint received at Suara Kami for Bukit Benut mill. Complaints received at OPP were resolved, agree by both party and in within stipulated timeframe	
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 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.	Compiled
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 26/03/2024 at Lambak Estate Hall. The meeting was attended by 42 people included village head, school representative, OCP supplier, contractor and others. Awareness of complaint and grievance training was conducted for the employees of Bukit Benut POM was made on 26/02/2024.	Compiled
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.	Compiled

Criterion / Indicator		Assessment Findings	Compliance
Criterion 4.4.3: Commitment to contribute to local sustainable development			
4.4.3.1	<p>Palm oil miller should contribute to local development in consultation with the local communities. Where the mill is an integral part of plantation, such contribution to local community development may be regarded as a joint effort by the mill and the plantation.</p> <p>- Minor compliance -</p>	<p>For contribution to local development, the POM management has conducted "Sumbangan Bubur Lambuk kepada Pekerja & Wakil Kampung Matchap". The activity was conducted on 01/04/2024 and it involve all management, staffs, workers and their family in Bukit Benut POM.</p>	Compiled
Criterion 4.4.4: Employees safety and health			
4.4.4.1	<p>An occupational safety and health policy and plan which is in line with Occupational Safety and Health Act 1994 and Factories and Machinery Act 1967 (Act 139) shall be documented, effectively communicated and implemented.</p> <p>- Major compliance -</p>	<p>Policy for Occupational Health and Safety has been documented in the Group Health, Safety and Environment (HSE) Policy Statement dated 05/05/2022 and signed by Group Managing Director.</p> <p>In the policy stated the company commitment to the well-being of its employee, providing safe and healthy working environment, pre-emptively preventing our employees and external parties in the operations from injury and ill health as well as operating in an environmentally responsible manner at global operating sites.</p> <p>Policy also stated the commitment to comply with statutory requirements, inculcating the culture of safety and health, improving the management of occupational safety, health related and environmental matters eliminating or minimizing any potential adverse effect on the environment arising from or business activities and to educate and encourage stakeholders in maintaining and enhancing the quality of the health, safety, and environment.</p>	Compiled

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
		<p>Annual Health and safety plan available for the mill in the document entitled ESH Management Plan Bukit Benut POM 2024. Among of the plan includes the following:</p> <ul style="list-style-type: none"> • ESH Risk Management – To review compliance towards ESH legal and other requirements. • Incident Reporting – To prepare and submit DOSH within 7 days. • Chemical Safety Management - To continuously monitor verification and implementation of CHRA recommendations. • Inspection – To inspect vehicles on safety requirement and workplace accordingly. <p>Based on the site verification at the workstation, documents reviewed and interview with the sampled workers, indicates that an occupational safety and health policy and plan has been documented, effectively communicated, and implemented</p>	
4.4.4.2	<p>The occupational safety and health plan should cover the following:</p> <p>a) A safety and health policy, which is communicated and implemented.</p> <p>b) The risk of all operations shall be assessed and documented.</p> <p>c) An awareness and training programme which includes the following requirements for employees exposed to chemicals used at the palm oil mill:</p> <p>i. All employees involved are adequately trained on safe working practices;</p>	<p>The occupational safety and health plan cover the following:</p> <p>a) Policy for Occupational Health and Safety has been documented in the SDP Group Health, Safety and Environment (HSE) Policy Statement dated 05/05/2022 and signed by Group Managing Director.</p> <p>Based on interview with samples workers and training record, it was found that safety and health policy has been communicated through briefing conducted to the workers on 02/10/2023. In addition, the policy also communicated to the workers through morning briefing. The policy also observed displayed at notice board within the mill.</p> <p>b) The risk of all operation has been assessed and documented in the HIRARC under document entitled OSH Risk Assessment Register.</p>	Compiled

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator	Assessment Findings	Compliance
<ul style="list-style-type: none"> ii. All precautions attached to products should be properly observed and applied; d) The management shall provide the appropriate PPE at the place of work to cover all potentially hazardous operations as identified in the risk assessment and control such as Hazard Identification, Risk Assessment and Risk Control (HIRARC). e) The management shall establish Standard Operating Procedure for handling of chemicals to ensure proper and safe handling and storage in accordance to Occupational Safety Health (Classification Packaging and Labeling) Regulation 1997 Occupational Safety Health (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000. f) The management shall appoint responsible person(s) for workers' safety and health. The appointed person(s) of trust shall have knowledge and access to latest national regulations and collective agreements. 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. h) Accident and emergency procedures shall exist and instructions shall be clearly understood by all employees. 	<p>Latest HIRARC updated for all stations on 01/07/2024. Risk assessment is guided by procedure entitled UM HSE Management System; OSH Risk Management Procedure; Doc Number: HSE/SP/01; Dated: 2021.</p> <p>Chemical Hazardous Risk Assessment (CHRA) was conducted on 08/05/2023. Report of the CHRA is provided for verification during the audit (Report No: HQ/22/ASS/00/00052-2023/8). The assessment has been conducted by competent person with DOSH Registration No: HQ/22/ASS/00/00052. 13 work units were assessed such as laboratory analyst, lab sampler, water treatment plant operator, electrical maintenance personnel, mechanical maintenance personnel, cleaning operator, fogging operator, general worker, storekeeper, greaser operator, ETP operator, CMF operator and electro oxidation operator.</p> <p>Previous medical surveillance was conducted on 24/05/2023 by Occupational Health Doctor (DOSH Registration No.: HQ/16/DOC/00/508). 22 workers were involved, and the results of medical surveillance have been acknowledged by the workers and all workers undergo medical surveillance and biological monitoring is fit to continue their work without any abnormal results. The results have been verified in the document entitled Summary Report for Medical Surveillance. Latest medical surveillance was conducted on 27/05/2024 for 24 workers who selected among workshop operator, electrical maintenance, laboratory personnel and fogging operator as per CHRA recommendation. However, the result of the medical surveillance is yet to be received. Follow up emails has been sent to clinic on 03/07/2024.</p> <p>In addition, site visit at various workstation including laboratory and workshop found that the workers conducted the work related to</p>	

Criterion / Indicator	Assessment Findings	Compliance
<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 were worn appropriate PPE as recommended in the CHRA report.</p> <p>Local Exhaust Ventilation was conducted on 02/02/2024 with report references no.: HQ/23/JHII/00/00064-2024/003 by external party, Reg. No. HQ/23/JHII/00/0064. Checklist inspection for hood and ducting system were made available during audit and the inspection conducted on monthly basis.</p> <p>Besides that, Noise Risk Assessment was conducted on 30/03/2024 by competent person (DOSH Registration No.: HQ/13/PEB/00/158). Workers involved during the assessment are EFB Press operator, Grass cut/fogging operator, FFB fruit handler, Effluent Treatment plant operator, Shovel/JCB operator, Lab sampler and Water Treatment Plant operator. Site verification at the mill workstation found that recommendation from the assessment were implemented such as fixing signage hearing protection zone at the noise area and noise mapping were made available in the mill process station. Ear plug and ear muff used as Personal Hearing Protection (PHP) by the workers at high pitch area. Training for Personal Hearing Protection (PHP) was conducted on 03/07/2023 as verified in the training record which consists of attendance, photos and material of training.</p> <p>In addition, there are two separate Audiometric Testing Programme conducted to all workers stationed at Noise Exposure Limit (NEL) area such as oil extraction station, kernel plant, press station, boiler plant, engine room and water treatment which involved 50 employees on 15/08/2023. While for Below NEL area, there are 10 employees involved on 16/08/2023. Out of 60 employees, 12 employees have temporary Standard Threshold Shift which required retest of the audiometric program. It was confirmed that retest for all involved employees were conducted on 10/06/2024 (3</p>	

Criterion / Indicator		Assessment Findings	Compliance
		<p>employees) and 20/10/2023 (9 employees) respectively. Latest audiometric test was conducted on 24/06/2024 which involved 62 employees.</p> <p>Aside the above, workplace inspection was conducted every quarterly and latest was conducted in 18/06/2024. The inspection was conducted in various area including workstation, office, and security post. The workplace inspection form contains the summary of total compliances, total non-compliances, final score, and final rating of the safety aspects. Any concerns found during the inspection will be discussed during quarterly safety meeting and action will be taken accordingly.</p> <p>c) Annual training programmed for employees exposed to chemicals used at the palm oil mill has been established by the certification unit with document title Training Plan for FY 2024.</p> <p>i) Training for chemical handling has been conducted on 08/06/2024, attended by workers who handle the chemical such as laboratory personnels. It has been verified through interview with the workers during site visit. Record of training is made available for verification.</p> <p>ii) Precautions attached to products has been properly observed and applied as verified during interview with sampled workers that handle the chemical. Safety Data Sheet (SDS) for all chemicals is available at every workstation that stored the chemical. It was found that SDS displayed in dual languages i.e., Bahasa Melayu and English. This has been verified during site visit at workstation. Furthermore, observed warning signage at workstation were appropriate as recommended in the CHRA report.</p>	

Criterion / Indicator		Assessment Findings	Compliance
		<p>d) Management has provided appropriate PPE to workers to cover all potentially hazardous operations as identified in the risk assessment and control such as Hazard Identification, Risk Assessment and Risk Control (HIRARC). PPE Record Form and PPE matrix were available for verification. Inspected with sample workers interviewed found all PPE was given accordingly to their task given. The PPE issued to the workers as per HIRARC, CHRA and Noise Risk Assessment report. Training for PPE has been conducted by mill management on 04/06/2024.</p> <p>e) Standard Operating Procedure for handling of chemicals to ensure proper and safe handling and storage in accordance to Occupational Safety Health (Classification Packaging and Labeling) Regulation 1997 and Occupational Safety Health (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000 has been established with document title Chemical Safety Management Procedure reference number UM/HSE/OCP/04 dated 09/03/2021 and prepared by Senior Executive Health Safety Environment, Upstream Malaysia. The procedure contains the following:</p> <ul style="list-style-type: none"> Objectives, scope, roles & responsibilities General provision Requirement & procedure: Procurement of chemical (selection of chemical), Assessment of chemical hazardous to health, transportation of chemical, receiving of chemicals, storage of chemical, disposal of chemical wastes, training, and maintenance of equipment. <p>During site visit, it was found that the chemical was stored at the designated store only for chemical. Chemical safety signage also was found adequate as per CHRA recommendation.</p>	

Criterion / Indicator		Assessment Findings					Compliance
		Operating Unit	4 th meeting (2023)	1 st meeting (2024)	2 nd meeting (2024)	3 rd meeting (2024)	
		Bukit Benut POM	10/10/2023	25/01/2024	28/03/2024	21/06/2024	
		<p>f) Mill management has established a Safety Committee, with members including a secretary, representatives from both the employer and employees. These appointments are in line with the appointment letter issued by the Mill Manager. The quarterly meeting agenda covers items such as matters arising from the previous meeting, reports from workplace inspections, updates on the training program and its implementation, discussions on safety issues in the workplace, review of accident cases, consideration of HIRARC, and other safety-related concerns.</p> <p>g) Reviewed latest safety meeting conducted as table below:</p> <p>h) Management has established procedures on Accident and emergency. Refer document title Emergency Preparedness & Response Procedures with reference number UM/HSE/SP/02 dated 17/11/2021. Flowchart for emergency has been placed at strategic location e.g., Office notice board, store, etc. Furthermore, there are list of Emergency Response Plan (ERP) has been established and published as for guidance:</p> <ul style="list-style-type: none"> • ERP for emergency • ERP for flood • ERP for road accident • ERP for chemical spillage • ERP for fire 					

Criterion / Indicator		Assessment Findings	Compliance
		<p>Interview with sample workers found they have good understanding on accident and emergency procedures. Training for medical access and emergency response plan were conducted on 20/05/2024. Records of training which consists of attendance list, photos and briefing material is available for verification.</p> <p>i) 5 First aiders present at mill and all of them have attended Basic Occupational First Aid & CPR Training (First Aider) on 16-17/11/2022 conducted by external provider and valid until 15/11/2024. Latest in-house training for first aid has been conducted on 20/05/2024 as verified in training material, attendance, and photos. First aid box was inspected during site visit and found contains with approved contents. Verified that first aid box was available at each worksite. Records of monthly monitoring also is available in the first aid box.</p> <p>j) Accident record was verified during the audit. In practice, accident record and investigation were recorded and discussed during quarterly OSH meeting. JKKP 8 Form is submitted every year to Department of Occupational Safety and Health (DOSH). Latest JKKP 8 Form (Ref. No.: JKKP 8/163305/2024) submitted via MyKKP portal on 15/01/2024 with 3 accidents were recorded. The accident caused loss of 5 working days in 2023.</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 SDPB's established policy of "Group Sustainability & Quality Policy Statement" which was signed by the Group Managing Director (Mr. Mohamad Helmy Othman Basha), dated 2/12/2019.</p>	Compiled

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
		The POM management has conducted briefing of policy on 26/02/2024. Sighted the photos and attendance list is available as per audit	
4.4.5.2	The management shall not engage in or support discriminatory practices and shall provide equal opportunity and treatment regardless of race, colour, sex, religion, political opinion, nationality, social origin or any other distinguishing characteristics. - Major compliance -	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 Bukit Benut POM.	Compiled
4.4.5.3	Management shall ensure that employees' pay and conditions meet legal or industry minimum standards as per Collective Agreements. The living wage should be sufficient to meet basic needs and provide some discretionary income based on minimum wage. - Major compliance -	Based on agreements and pay slips sighted for sample employees as per indicator 4.4.5.6 below, management has ensured that employees' pay and conditions are in line with the mandatory Minimum Wage Order 2022 enforced by the government. Sample of the wages received by the workers is such as follow: 1. Employee Number: 0000127xxx <ul style="list-style-type: none"> April: RM 2679.13 May: RM 3417.70 June: RM 3080.59 2. Employee Number: 0000xxx666 <ul style="list-style-type: none"> April: RM 2642.95 May: RM 3359.70 June: RM 3132.46 3. Employee Number: 0000183XXX <ul style="list-style-type: none"> April: RM 2710.24 May: RM 3318.87 	Compiled

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> • June: RM 3051.76 <p>4. Employee Number: 0000181xxx</p> <ul style="list-style-type: none"> • April: RM 1743.04 • May: RM 1982.29 • June: RM 1927.78 <p>5. Employee Number: 0000166xxx</p> <ul style="list-style-type: none"> • April: RM 2706.30 • May: RM 2996.89 • June: RM 2347.75 <p>6. Employee Number: 0000xxx152</p> <ul style="list-style-type: none"> • April: RM 2026.07 • May: RM 2694.87 • June: RM 2589.99 <p>7. Employee Number: 0000xxx423</p> <ul style="list-style-type: none"> • April: RM 2061.46 • May: RM 2221.85 • June: RM 2061.46 <p>8. Employee Number: 0000xxx291</p> <ul style="list-style-type: none"> • April: RM 1893.11 • May: RM 2279.33 • June: RM 2233.17 <p>9. Employee Number: 0000xxx644</p>	

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> April: RM 1683.35 May: RM 2044.38 June: RM 1838.85 <p>10. Employee Number: 0000xxx955</p> <ul style="list-style-type: none"> April: RM 2632.42 May: RM 3268.03 June: RM 2493.94 	
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 mill kept records of contractor's workers agreement (Sxxxxxxx Mxxx Exxxxxxx). 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> <ol style="list-style-type: none"> Sxxxxxxx A/L Sxxxxxxx Exx Bxx Hxxx Sxxxx 	Compiled
4.4.5.5	<p>The management shall establish records that provide an accurate overview of all employees (including seasonal workers and subcontracted workers on the premises). The records should contain full names, gender, date of birth, date of entry, a job description, wage and the period of employment.</p> <p>- Major compliance -</p>	<p>The established records of Employee 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.</p>	Compiled
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 shall be made available for each and every employee indicated in the employment records.</p> <p>- Major compliance -</p>	<p>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:</p> <ol style="list-style-type: none"> Employee Number: 0000127xxx 	Compiled

Criterion / Indicator		Assessment Findings	Compliance
		2. Employee Number: 0000xxx666 3. Employee Number: 0000183XXX 4. Employee Number: 0000181xxx 5. Employee Number: 0000166xxx 6. Employee Number: 0000xxx152 7. Employee Number: 0000xxx423 8. Employee Number: 0000xxx291 9. Employee Number: 0000xxx644 10. Employee Number: 0000xxx955	
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 QR code which makes working hours and overtime transparent for both employees and employer. The monitoring of time recording system was monitor through the Automation Attendance Application System. Sighted the report of Mill Daily Attendance Report for June 2024 is available as per audit. Interview with the sample workers verify that they are aware with the time recording for the working hours and overtime.	Compiled
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 QR code 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 for employment contract discussing the revision of Overtime hours and guidelines and hours of work on 27/02/2024 at Bukit Benut POM. Interview with the sample workers verify that they are aware	Compiled

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
		with the working hour and the overtime calculation. Sample of the workers is such as follow: 1. Employee Number: 0000xxx152 2. Employee Number: 0000xxx423 3. Employee Number: 0000181xxx	
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 QR code Automation Attendance Application 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 June 2024 shows the amount overtime for each worker as per audit.	Compiled
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. The mill management has also kitchen cylinder gas to new workers staying in the living quarters.	Compiled
4.4.5.11	In cases where on-site living quarters are provided, these quarters shall be habitable and have basic amenities and facilities. - Major compliance -	All workers are provided with free housing facilities that included basic amenities such as clean water, community hall, sport facilities, etc. were provided to the workers. Electricity which is obtained from the national grid. The housing condition was in accordance with the Workers' Minimum Standards Housing and Amenities Act 1990 (Act 446). Weekly inspections by Mill 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	Compiled

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
		regarding house amenities and facilities using the OPP platform. Site visit at was conducted based on the OPP summary report for housing complaint verification and randomly selected house. 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 to prevent all forms of sexual harassment and violence at the workplace. - Major compliance -	The management have already established the Sexual Harassment Policy under Human Rights Charter revised 2020. The training was conducted on 26/02/2024 at Bukit Benut POM Meeting Room. The management has also established Term of Reference for Gender Representatives and Gender Committees on March 2021. The meeting was conducted minimum every 3 months based on the Gender Committee Guidelines, Version 2.0 dated January 2024. The Gender meeting in Bukit Benut POM was conducted on 11/05/2024. Verify from the interview with the gender committee representative and females' workers, verify there is no issues of sexual harassment have been and confirmed.	Compiled
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. - Major compliance -	Policy to respect the rights of all employees has been embedded in 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 Bukit Benut POM dated 26/01/2024 and Social Dialogue was conducted on 24/06/2024. Stakeholder consultation with NUPW representative confirms there is no issues reported to them.	Compiled

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
4.4.5.14	Children and young persons shall not be employed or exploited. The minimum age shall comply with local, state and national legislation. - Major compliance -	Policy to protect children and young person has been embedded in SDPB's established policy of "Group Sustainability & Quality Policy Statement" which was signed by the Group Managing Director (Mr. Mohamad Helmy Othman Basha), dated 02/12/2019. Based on the interview, sight inspection and sighted records of worker's database, there is no young person below 18 years old were employed within all operating units within SOU 22.	Compiled
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>A documented training programme has been developed and available in the Training Matrix Plan for 2024. The training programme are covering aspects of safety, health, environment and social which involves staff and workers. Records of the training conducted are kept maintained by the certification unit in the folder related to training. Training evaluation form were provided to the workers after training session to evaluate status of their competency.</p> <p>It was observed that the above records consist of all necessary information (attendance, photos, and training contents). Example of the verified records are as follows:</p> <ul style="list-style-type: none"> • Safety Briefing at Workshop dated 07/04/2024. • Refresher Training Waste Management & HACCP dated 08/06/2024. • Social Dialogue Training for New Worker's Representative dated 29/05/2024. • Management Briefing to Contractors dated 24/05/2024. • First Aid & Medical Access Training dated 20/05/2024. • PPE Briefing Safety Training dated 02/05/2024. 	Compiled

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> • Sharp Tools Briefing dated 22/03/2024. • Wages, Employment Contract Briefing to Workers dated 27/02/2024. • ESIME+. PPE, HIRARC, Safety Policy & Hearing Conservation Programme dated 28/02/2024. <p>Interview with sampled workers at workstation, found that the workers have been trained with their specific task, safety and emergency procedure and mention that the training was conducted on yearly basis. For policy, the briefing was conducted during the morning briefing session regularly.</p>	
4.4.6.2	<p>Training needs of individual employees shall be identified prior to the planning and implementation of the training programmes in order to provide the specific skill and competency required to all employees based on their job description.</p> <p>- Major compliance -</p>	<p>Mill management has established training needs of individual employees prior to planning and implementation of the training programs with purpose to provide the specific skill and competency required to all employees based on their job description. The training need analysis was conducted based on the job designation and training required by the job type. This has been verified in Training Evaluation Form. In addition, the certification unit has established Training Requirement for Operating Unit (Mills) for the year 2024 as a training need for all staff and workers, including contractors' workers.</p>	Compiled
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. Refer to training plan entitled Training Matrix Plan for 2024, it was found that training has been implemented as per training programme as updated until July 2024. Based on interview with sample workers indicates that they have undergo training and have good understanding on their job function and responsibility.</p>	Compiled
4.5 Principle 5: Environment, natural resources, biodiversity and ecosystem services			

Criterion / Indicator		Assessment Findings	Compliance
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 established, effectively communicated and implemented.</p> <p>- Major compliance -</p>	<p>The management has developed Group Health, Safety & Environmental (HSE) Policy signed by Mohamad Helmy Othman Basha, Group Managing Director dated 05/05/2022.</p> <p>The management is committed to the well-being of its employees, providing safe and healthy working environment, pre-emptively preventing its employees and external parties in its operations from injury and ill health as well as operating in an environmentally responsible manner at all our global operating sites. The prime concern is to ensure that the company daily activities are safe and at the same time sustaining the environment and biodiversity.</p> <p>As part of it, the management has established Group Biodiversity Policy Statement signed by Mohamad Helmy Othman Basha, Group Managing Director dated September 2023.</p> <p>The management are committed to having a positive impact on the environment and have made significant strides in safeguarding the environment. They believe that businesses have a fundamental responsibility to conserve nature and ensure its sustainable usage through effective conservation and management of lands and waterways.</p> <p>The group's Responsible Agriculture Charter (RAC) articulates firm commitment to No Deforestation, No new development on Peat and No Exploitation (NDPE). Continuing to review and improve commitment to NDPE, and responsible agricultural practices as outlined in the RAC to ensure that they can continue to minimise any harm that may result from their operations.</p> <p>In alignment with the strategic vision and global roadmap outlined in the Global Biodiversity Framework (GBF) by the United Nations Convention on</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>Biological Diversity (CBD) through 2030, the group firmly supports the conservation, protection, and sustainable management of biodiversity and ecosystems.</p> <p>The briefing on information and documents relevant to RSPO and MSPO to employees such as group policies, traceability procedure, scheduled waste management, domestic waste & 3R awareness, mill waste management plan and RSPO/MSPO/SCCS requirements has been carried out on 08/06/2024.</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>The management has established the Environment Management Plan FY 2024 based on the environmental aspects and impacts of all operations. The environment management plan has covered the objectives which includes minimizing environmental harm which is included adopting responsible consumption and production that covered mill operations such as:</p> <ol style="list-style-type: none"> 1. Sterilizer 2. Oil Recovery 3. Pressing 4. Clarification <p>The EIA (File No.: SM/5.2/EAI) / EIE (File No.: SM/5.2/EIE) will be reviewed annually or when there are any changes in operations. The environmental impacts were categorised into:</p> <ol style="list-style-type: none"> 1. Ozone Layer Depletion 2. Global Warming 3. Air Pollution 4. Water Pollution 5. Land Contamination 	Complied

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
		<p>6. Unpleasant Working Environment 7. Depletion of Natural Resources 8. Community Impact 9. Business Impact</p> <p>The Environmental Aspect and Impact Identification (EAI) / Environmental Impact Evaluation (EIE) FY 2023/2024 has been reviewed by the Management Review Team Member dated 15/01/2024. The latest review was on Empty Fruit Bunch (EFB) Yard in addition of EFB Press.</p> <p>Evident the samples that have been reviewed as per LORR 2024 as below: Serial No: EAI/2023/001-1 Area/Field: EFB Yard Activity: Operation of EFB Press Environmental Aspect: Spillages of EFB liquor, electrical power consumption and steam leakage Environmental impact: 4. Water Pollution, 5. Land Contamination, 6. Unpleasant Working Environment and 7. Depletion of Natural Resources Date reviewed and approved: 08/08/2023.</p> <p>Serial No: EAI/2023/001-2 Area/Field: EFB Yard Activity: Maintenance of EFB Press Environmental Aspect: Smoke Emission of welding fumes and acetylene gas, electric power consumption, waste disposal of welding chip, metal</p>	

Criterion / Indicator		Assessment Findings	Compliance
		<p>scrap, cutting chip and contaminated rag, oil spillage of lubricant oil, grease and hydraulic oil.</p> <p>Environmental impact: 4. Water Pollution, 5. Land Contamination, 6. Unpleasant Working Environment and 7. Depletion of Natural Resources</p> <p>Date reviewed and approved: 08/08/2023.</p> <p>Serial No: EAI/2023/002-1</p> <p>Area/Field: Ceramic Membrane Filtrate (CMF)</p> <p>Activity: Operation of Ceramic Membrane Filtrate (CMF)</p> <p>Environmental Aspect: Spillages of Filtrate, Decanter Heavy Phase and Decanter Cake and Electrical Power Consumption</p> <p>Environmental impact: 4. Water Pollution, 5. Land Contamination, 6. Unpleasant Working Environment and 7. Depletion of Natural Resources</p> <p>Date reviewed and approved: 08/08/2023.</p> <p>Serial No: EAI/2023/003-1</p> <p>Area/Field: Electro-oxidation (EO)</p> <p>Activity: Operation of Electro-oxidation (EO)</p> <p>Environmental Aspect: Spillages of POME and Press Filter Solids and Electrical Power Consumption</p> <p>Environmental impact: 4. Water Pollution, 5. Land Contamination, 6. Unpleasant Working Environment and 7. Depletion of Natural Resources</p> <p>Date reviewed and approved: 08/08/2023.</p> <p>Evident the implementation of Environmental Management Plan as below:</p>	

Criterion / Indicator		Assessment Findings	Compliance
		<p>1. Air Quality Monitoring Report (Ref No.: PAC-AA-240306) in compliance with New Malaysia Ambient Air Quality Standard 2020 has been carried out for Sime Darby Plantation Berhad Bukit Benut Oil Mill between 19/03/2024 to 20/03/2024 tested by PXX Txxxxxg & Cxxxxxxxg Sdn. Bhd. The result showed that the concentration of particulate matter with size less than 10 micron (PM10) and 2.5 micron (PM2.5) at all designated points complied with limit of the New Malaysia Ambient Air Quality Standard 2020 (signed by ChM. Pauzer Ahmad – M/1443/2630).</p> <p>2. Air Emission Monitoring Report (Ref. No: PAC-AE-230913) in Compliance with Environmental Quality (Clean Air) Regulation 2014 for Sime Darby Plantation Berhad Bukit Benut Oil Mill on 11/09/2023. The Executive Summary showed an air emission monitoring for Boiler No.3 was conducted at Sime Darby Plantation Berhad (Bukit Benut Oil Mill). The plant operating conditions were lodged during the monitoring. The parameters tested and the monitoring result. The emissions of all parameters tested were complied with their respective limits as stipulated in the Environmental Quality (Clean Air) Regulations 2014.</p> <p>Jadual Pematuhan No. JAS.JHQ.600.600-3/1/40 (SK03). Renewal of License Under Section 18(1), Environmental Quality Act, 1974 (Amendment), 1996 for Bukit Benut POM. License No. 004747 valid from 01/07/2024 to 30/06/2025.</p>	
4.5.1.3	<p>An environmental improvement plan to mitigate the negative impacts and to promote the positive ones, shall be developed, implemented and monitored.</p> <p>- Major compliance -</p>	<p>The management has established and maintained the environmental management plan as stated in the 4.5.1.2 to mitigate the negative impacts and to promotes the positives ones.</p>	Complied

Criterion / Indicator		Assessment Findings			Compliance
4.5.1.4	A programme to promote the positive impacts should be included in the continual improvement plan. - Minor compliance -	The environmental management plan has been established as part of the event to promote the positive impacts as stated in 4.5.1.2 and has been included in the continual improvement plan 2024 such as:			Complied
		Improvement Issues	Component	Action Plan	
		Mill Operation	Sterilizer	To monitor sterilization time at sterilizer and the flow of the condensate through the visually checking and cleaning of strainer inside for each unit biweekly	
			Oil Recovery	To continue production and dispatch of TGO by re-streaming back sterilizer condensate to TGO plant	
				To avoid any other source of water flowing into sludge pit to reduce effluent ratio e.g. from CMF, EO, rainwater, SORS and kernel plant	
			Pressing	To ensure oil drainage is flowing optimize from the digester as clogged drainage will cause high broken nut %	
				To optimize the press cone pressure to optimize the oil extraction process for pressing	
			Clarification	To minimize using clean water for dilution and ex-centrifuge discharge	
		Waste Reduction	Leather glove	Clean up and reuse all leather gloves that are in good conditions. Ideally to change glove every 4 months	

Criterion / Indicator		Assessment Findings			Compliance
			Hydraulic and Lubrication Oil	Inspect and conduct weekly cleaning on trays and absorbent pad according to MOH checklist	
				Report and rectify all the leaking of hydraulic and lubricating oil at all stations	
4.5.1.5	An awareness and training programme shall be established and implemented to ensure that employees understand the policy, objectives and management plans and are working towards achieving objectives. - Major compliance -	The briefing on information and documents relevant to RSPO and MSPO to employees such as group policies, traceability procedure, scheduled waste management, domestic waste & 3R awareness, mill waste management plan and RSPO/MSPO/SCCS requirements has been carried out on 08/06/2024.			Complied
4.5.1.6	The management shall organize regular meetings with workers where concerns of workers about the environmental quality are discussed. - Major compliance -	The management has organized quarterly meetings with employees to discuss about environmental quality combined with OSH Committee Meeting. The agenda of the meeting including updates on Legal and Other Requirements Register (LORR), Environmental Impact Assessment & EIE, Regulatory Inspections, Training, Riparian Buffer Zone, Open Burning, Scheduled Waste, Domestic Waste, Industrial Waste, Recycle Waste, Water Sampling Result, and Environmental Management Plan. The meeting has been conducted as per 4.4.4.2. The environmental quality also has been discussed in the RSPO/MSPO/SCCS Management Review Meeting that has been carried out on 20/05/2024 under Review on Management Plans such as Continuous Improvement Plan, ESH Program, Social Management Plan, Waste Management Plan, Energy Management Plan, GHG Reduction Plan, Pollution Prevention Plan, Water Management Plan and Social Impact Assessment.			Complied
Criterion 4.5.2: Efficiency of energy use and use of renewable energy					

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings			Compliance
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 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. - Major compliance -	The management has established the Energy Management Plan FY 2024 to assess the usage of non-renewable energy in the operations:			Complied
		Energy Usage	Action plan	Time frame	
		Electricity	<ol style="list-style-type: none"> To install energy saving appliances, replace energy saving bulb at workers housing quarters. To educate workers on savings of energy usage. Turn off the light when not in used. Create program of awareness, e.g.: signage on energy saving located at each switch point. Use Portable Solar based light source in Nursery to reduce dependency on electrical light source. Its portability allows its usage to be diversify like used in mosque on special occasion. 	On-going	
		Diesel	<ol style="list-style-type: none"> Servicing of vehicles in timely manner and on contractual basis to ensure efficient use of fuel of and preventive maintenance to avoid leakages. To have regular service of genset to ensure its efficiency to run the plant to reduce the use of genset. To educate workers by having program or regular briefing on fuel saving practices. E.g.: off the engine when not in used. 	On-going	
4.5.2.2	Palm oil millers shall estimate the direct usage of non-renewable energy for their operations, including fossil fuel,	Evident the monitoring record of diesel usage and electricity as below:			Complied

Criterion / Indicator		Assessment Findings			Compliance
	and electricity to determine energy efficiency of their operations. - Major compliance -		Jan – Dec 2023	Jan – June 2024	
		Total Diesel usage (ltr.)	10,524.00	6,505.00	
		CPO Production (mt)	45,890.70	9,147.88	
		FFB Process (mt)	81,366.30	43,137.66	
		Diesel usage	185.86	15.08	
		Evident the record of TNB usage from January 2024 to June 2024 for FFB processes and mill housing.			
4.5.2.3	The use of renewable energy should be applied where possible. - Minor compliance -	The fiber and shell are used in the boiler for fuel recycled in the process system. Surplus quantity of shell/fiber are delivered to estates for multi purposes or sold to outside buyers. EFB is used in the estates for mulching. Evident the record of Shell and fiber usage as below:			Complied
			Jan – Dec 2023	Jan – June 2024	
		Total FFB Processed (mt)	81366.30	43137.66	
		Total CPO Produced (mt)	16517.50	9147.88	
		Total Fiber Usage (mt)	15622.33	8282.43	
		Total Shell Usage (mt)	4231.01	2243.16	
		Renewable Energy Usage (mt)	1.20	1.15	
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 products and sources of pollution have been identified in the Waste Management Plan FY 2024 for estates as follows:			Complied
		Type of waste	SW Code	Item Description	
		Scheduled Waste	SW305/SW306	Used Lubricants	
			SW408	Contaminated soil, debris, or matter i.e.: sawdust	
			SW409	Contaminated PPE	

Criterion / Indicator		Assessment Findings			Compliance											
			SW410	Used batteries, tires, filters, and tubes												
		Domestic Waste	n/a	Domestic rubbish and sewage												
		Recycled Waste	n/a	EFB, re-used empty container												
		Industrial Waste	n/a	Scrap metal, POME, EFB												
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>The Waste Management Plan FY 2024 has been developed and implemented that identified the sources of waste and pollution including improving the efficiency of resource utilization and recycling of potential wastes.</p> <table><tr><th>Type of waste</th><th>SW Code</th><th>Item Description</th><th>Action Plan</th></tr><tr><td rowspan="2">Scheduled Waste</td><td>SW305 / SW306</td><td>Used Lubricants</td><td>-Collect & record used lubricant -Store items under lock and key -Put up used lubricant signage -dispose of the item via registered collector (within 180 days or 20 mt)</td></tr><tr><td>SW408</td><td>Contaminated soil, debris, or matter i.e.: sawdust</td><td>-Collect & record quantity -Store items under lock and key -dispose-off the item via registered collector (within 180 days or 20 mt)</td></tr></table>			Type of waste	SW Code	Item Description	Action Plan	Scheduled Waste	SW305 / SW306	Used Lubricants	-Collect & record used lubricant -Store items under lock and key -Put up used lubricant signage -dispose of the item via registered collector (within 180 days or 20 mt)	SW408	Contaminated soil, debris, or matter i.e.: sawdust	-Collect & record quantity -Store items under lock and key -dispose-off the item via registered collector (within 180 days or 20 mt)	Complied
Type of waste	SW Code	Item Description	Action Plan													
Scheduled Waste	SW305 / SW306	Used Lubricants	-Collect & record used lubricant -Store items under lock and key -Put up used lubricant signage -dispose of the item via registered collector (within 180 days or 20 mt)													
	SW408	Contaminated soil, debris, or matter i.e.: sawdust	-Collect & record quantity -Store items under lock and key -dispose-off the item via registered collector (within 180 days or 20 mt)													

Criterion / Indicator		Assessment Findings				Compliance
			SW409	Contaminated PPE and inner fertilizer bag	-Collect & record quantity -Store items under lock and key -dispose-off the item via registered collector (within 180 days or 20 mt)	
			SW410	Used batteries, tires, filters, and tubes	-Collect & record batteries -Store items under lock and key in the Waste Collection Centre -Disposed-off the items via registered collector	
		Domestic Waste	n/a	Domestic rubbish	-Domestic waste collection by the contractor -Establish Collection schedule and PIC -Create awareness on hygiene -Conduct awareness on 3R	
				Sewage (septic tank at workers housing complex & office)	-To monitor during housing inspection or from resident complaints. -Engagement with licensed contractor for sewage management	
		Recycled Waste	n/a	EFB and POME	-EFB Mulching and Land Application	
				Re-used empty container	-Labelling of re-use empty container and drums with	

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings				Compliance
					'skeletal' and flammable mark	
		Industrial Waste	n/a	Scrap metal	Labelling permanent signage and disposal of scrap metal through region office	
		<p>Evident the records of the implementation of waste management plan as follows:</p> <ol style="list-style-type: none">DOE License, No.: 006670 valid from 01/03/2024 to 30/04/2025 for Kxxxxi Axxm Sdn. Bhd. on 'menduduki atau menggunakan premis yang ditetapkan seperti diatas: Penunu Buangan Terjadual' or occupy or use the premises designated as above: Scheduled Waste Burners.DOE License, No.: 006671 valid from 01/03/2024 to 30/04/2025 for Kxxxxi Axxm Sdn. Bhd. on 'menduduki atau menggunakan premis yang ditetapkan seperti diatas: Kemudahan Rawatan Buangan Menggunakan Gelombang Mikro' or occupying or using the premises designated as above: Waste Treatment Facility Using MicrowavesDOE License, No.: 006668 valid from 01/03/2024 to 30/04/2025 for Kxxxxi Axxm Sdn. Bhd. on 'menduduki atau menggunakan premis yang ditetapkan seperti diatas: Tapak Pelupusan Selamat (Vertical)' or occupying or using the premises designated as above: Safe Disposal Site (Vertical)DOE License, No.: 005022 valid from 01/03/2024 to 30/04/2025 for Kxxxxi Axxm Sdn. Bhd. on 'menduduki atau menggunakan premis yang ditetapkan seperti diatas: Kemudahan Loji Solidifikasi' or occupying or using the premises designated as above: Solidification Plant Facility				

Criterion / Indicator		Assessment Findings	Compliance
		<p>5. DOE License, No.: 006050 valid from 01/03/2024 to 30/04/2025 for Kxxxxi Axxm Sdn. Bhd. on 'menduduki atau menggunakan premis yang ditetapkan seperti diatas: Kemudahan Penstoran Luar Tapak' or occupying or using the premises designated as above: Off-Site Storage Facility</p> <p>6. DOE License, No.: Kxxxxi Axxm Sdn. Bhd 006669 valid from 01/03/2024 to 30/04/2025 for Kxxxxi Axxm Sdn. Bhd. on 'menduduki atau menggunakan premis yang ditetapkan seperti diatas: Kemudahan Loji Fizikal & Kimia' or occupying or using the premises designated as above: Physical & Chemical Plant Facilities</p> <p>7. Consignment No.: 2024022014Q5CD9U – Disposal of Lights or bulb (SW109), 0.0120 metric ton on 20/02/2024. Collector Kxxxxi Axxm Sdn. Bhd.</p> <p>8. Consignment No.: 2024022014SNJ01X – Disposal of Cotton rags, tissue, filters and gloves (SW410), 0.0120 metric ton on 20/02/2024. Collector Kxxxxi Axxm Sdn. Bhd.</p> <p>9. Consignment No.: 2024022014VACNE1 – Disposal of IPA or non-halogenated organic solvents (SW322), 0.0120 metric ton on 20/02/2024. Collector Kxxxxi Axxm Sdn. Bhd.</p>	
4.5.3.3	<p>The palm oil mill management shall establish Standard Operating Procedure for handling of used chemicals that are classified under Environmental Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 to ensure proper and safe handling, storage and disposal. Scheduled waste shall be disposed as per Environmental Quality Act 1974 (Scheduled Waste) Regulations, 2005</p> <p>- Major compliance -</p>	<p>The management has established Scheduled Wastes (Hazardous Waste) Management, Doc. No.: SD/SDP/PSQM (ESH)/203-EN1 issued on 26/02/2015. Scheduled waste (or hazardous waste) is defined as any waste falling within the categories of waste listed in First Schedule of the Environmental Quality (Scheduled Wastes) Regulations 2005 (Appendix 1).</p>	Complied

Criterion / Indicator		Assessment Findings		Compliance										
4.5.3.4	Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourse. - Minor compliance -	The management also has established Waste Management Procedures for Upstream Malaysia, Doc. No.: SD/SDP/GSD/HSE/0522/01 dated May 2022. The procedure provides guidelines on managing and disposal of domestic waste taking into consideration compliance to legal requirements, good practices in line with company policies and compliance to certification requirements. Domestic waste was disposed according to the waste management plan. Verified that the management has disposed the domestic waste through (landfill or municipal). For Bukit Benut POM, the domestic has been collected by third party or municipal as evident in the Letter of Appointment (LOA) of Waste Collection Service for UXX Rxxxxxxxs Sdn Bhd.		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 -	<table><tr><td colspan="2">All waste products and sources of pollution have been identified in the Waste Management Plan FY 2024 for estates as per 4.5.3.1.</td></tr><tr><td colspan="2">The management also has established the Action Plan to Reduce GHG Emissions FY 2024.</td></tr><tr><td>Issues & Strategies</td><td>Action Plan</td></tr><tr><td>Reduce in diesel consumption and smoke emissions to air</td><td>1. To keep monitoring on all vehicle maintenance to ensure no delay on vehicle services. 2. Continuous planning on task that require tractor/machinery to avoid wastage of running hours in daily activity</td></tr><tr><td>Reduce in – organic fertilizer</td><td>Enforcement to use organic matters like empty bunch, POME, solid</td></tr></table>		All waste products and sources of pollution have been identified in the Waste Management Plan FY 2024 for estates as per 4.5.3.1.		The management also has established the Action Plan to Reduce GHG Emissions FY 2024.		Issues & Strategies	Action Plan	Reduce in diesel consumption and smoke emissions to air	1. To keep monitoring on all vehicle maintenance to ensure no delay on vehicle services. 2. Continuous planning on task that require tractor/machinery to avoid wastage of running hours in daily activity	Reduce in – organic fertilizer	Enforcement to use organic matters like empty bunch, POME, solid	Complied
All waste products and sources of pollution have been identified in the Waste Management Plan FY 2024 for estates as per 4.5.3.1.														
The management also has established the Action Plan to Reduce GHG Emissions FY 2024.														
Issues & Strategies	Action Plan													
Reduce in diesel consumption and smoke emissions to air	1. To keep monitoring on all vehicle maintenance to ensure no delay on vehicle services. 2. Continuous planning on task that require tractor/machinery to avoid wastage of running hours in daily activity													
Reduce in – organic fertilizer	Enforcement to use organic matters like empty bunch, POME, solid													

Criterion / Indicator		Assessment Findings		Compliance																								
			sludge, compost and other mill waste as an option to reduce dependability on in organic fertilizer																									
		Soil Conservation	Enhance implementation of cover cropping to increase return of organic matters to soil while being able to maintain nitrogen content in soil.																									
		Evident the SOU 22 Bukit Benut POM 2023 GHG Emission Summary:																										
		<table><tr><td>Product</td><td>Tcoe2/tProduct</td></tr><tr><td>CPO</td><td>0.62</td></tr><tr><td>PK</td><td>0.62</td></tr><tr><td>PKO</td><td>0.00</td></tr><tr><td>PKE</td><td>0.00</td></tr></table>			Product	Tcoe2/tProduct	CPO	0.62	PK	0.62	PKO	0.00	PKE	0.00														
		Product	Tcoe2/tProduct																									
		CPO	0.62																									
		PK	0.62																									
		PKO	0.00																									
		PKE	0.00																									
		<table><tr><td>Description</td><td>Unit</td><td>Value</td></tr><tr><td>Oil palm planted on mineral soil</td><td>Ha</td><td>24626.42</td></tr><tr><td>Oil palm planted on peat area</td><td>Ha</td><td>0.00</td></tr><tr><td>Total oil palm planted area</td><td>Ha</td><td>24262.42</td></tr><tr><td>Conservation area (forested)</td><td>Ha</td><td>0.00</td></tr><tr><td>Conservation area (non-forested)</td><td>Ha</td><td>48.69</td></tr><tr><td>FFB production per hectarage</td><td>t/Ha</td><td>14.15</td></tr><tr><td>OER</td><td>%</td><td>20.32</td></tr><tr><td>KER</td><td>%</td><td>4.98</td></tr></table>			Description	Unit	Value	Oil palm planted on mineral soil	Ha	24626.42	Oil palm planted on peat area	Ha	0.00	Total oil palm planted area	Ha	24262.42	Conservation area (forested)	Ha	0.00	Conservation area (non-forested)	Ha	48.69	FFB production per hectarage	t/Ha	14.15	OER	%	20.32
Description	Unit	Value																										
Oil palm planted on mineral soil	Ha	24626.42																										
Oil palm planted on peat area	Ha	0.00																										
Total oil palm planted area	Ha	24262.42																										
Conservation area (forested)	Ha	0.00																										
Conservation area (non-forested)	Ha	48.69																										
FFB production per hectarage	t/Ha	14.15																										
OER	%	20.32																										
KER	%	4.98																										
Mill Emissions and Credits																												

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings			Compliance																														
		<table><tr><td>Description</td><td>tco2</td><td>tco2e/t FFB</td></tr><tr><td colspan="3">Emission sources</td></tr><tr><td>POME</td><td>0.00</td><td>0.00</td></tr><tr><td>Fuel consumption</td><td>1.82</td><td>0.00</td></tr><tr><td>Grid electricity</td><td>0.00</td><td>0.00</td></tr><tr><td colspan="3">Credits</td></tr><tr><td>Export to excess electricity</td><td>0.00</td><td>0.00</td></tr><tr><td>Sales of PKS</td><td>0.00</td><td>0.00</td></tr><tr><td>Sales of EFB</td><td>0.00</td><td>0.00</td></tr><tr><td>Total</td><td>1.82</td><td>0.00</td></tr></table>			Description	tco2	tco2e/t FFB	Emission sources			POME	0.00	0.00	Fuel consumption	1.82	0.00	Grid electricity	0.00	0.00	Credits			Export to excess electricity	0.00	0.00	Sales of PKS	0.00	0.00	Sales of EFB	0.00	0.00	Total	1.82	0.00	
		Description	tco2	tco2e/t FFB																															
		Emission sources																																	
		POME	0.00	0.00																															
		Fuel consumption	1.82	0.00																															
		Grid electricity	0.00	0.00																															
		Credits																																	
		Export to excess electricity	0.00	0.00																															
		Sales of PKS	0.00	0.00																															
		Sales of EFB	0.00	0.00																															
		Total	1.82	0.00																															
		<p>The assessment of all polluting activities that have been conducted, including particulate and soot emissions, scheduled wastes, solid wastes and effluent were evident as below:</p> <p>1. Air Quality Monitoring Report (Ref No.: PAC-AA-240306) in compliance with New Malaysia Ambient Air Quality Standard 2020 has been carried out for Sime Darby Plantation Berhad Bukit Benut Oil Mill between 19/03/2024 to 20/03/2024 tested by PXX Txxxxxg & Cxxxxxxxg Sdn. Bhd. The result showed that the concentration of particulate matter with size less than 10 micron (PM10) and 2.5 micron (PM2.5) at all designated points complied with limit of the New Malaysia Ambient Air Quality Standard 2020 (signed by ChM. Pxxxxr Axxxd – M/1443/2630).</p> <p>The latest visit has been conducted on 25/06/2024 (PXX Txxxxxg & Cxxxxxxxg) but the report not yet received as refer to Permit to work supposedly to be assessed every 3 months. Evident the contract form doc no: 4300678450, doc date: 27/06/2024 for ambient water quality monitoring.</p>																																	

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
		<p>2. Air Emission Monitoring Report (Ref. No: PAC-AE-230913) in Compliance with Environmental Quality (Clean Air) Regulation 2014 for Sime Darby Plantation Berhad Bukit Benut Oil Mill on 11/09/2023. The Executive Summary showed an air emission monitoring for Boiler No.3 was conducted at Sime Darby Plantation Berhad (Bukit Benut Oil Mill). The plant operating conditions were lodged during the monitoring. The parameters tested and the monitoring result. The emissions of all parameters tested were complied with their respective limits as stipulated in the Environmental Quality (Clean Air) Regulations 2014.</p> <p>3. Jadual Pematuhan No. JAS.JHQ.600.600-3/1/40 (SK03). Renewal of License Under Section 18(1), Environmental Quality Act, 1974 (Amendment), 1996 for Bukit Benut POM. License No. 004747 valid from 01/07/2024 to 30/06/2025.</p> <p>4. CEMS Report - Capacity % (1 – 30/6/2024) for Bukit Benut POM, all below limit (20.0) but few time more than limit due to start up between 25/06/2024 to 30/06/2024. Total PM (mg/m3) – (1 – 30/6/2024) all below limit (200.00)</p> <p>5. The Bund and Freeboard was monitored every month by Assistant Engineer. The samples of monitoring date 08/07/2024, 02/07/2024, 25/06/2024 for Raw, Acid Digester 1,2,3, anaerobic 1,2,3, holding, Sedimentation 1 & 2 – 0.5 – 1.5m</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>All waste products and sources of pollution have been identified in the Waste Management Plan FY 2024 for estates as per 4.5.3.1 and the implementation was stated in the 4.5.3.2.</p> <p>The management also has established the Action Plan to Reduce GHG Emissions FY 2024 as per 4.5.4.1.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance											
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>Palm oil mill effluent generated was treated accordingly through ponding system which include aerobic and anaerobic process. The limit of palm oil mill effluent following the limit in the Syarat Lesen (Include the details of Syarat Lesen):</p> <p>Jadual Pematuhan No. JAS.JHQ.600.600-3/1/40 (SK03). Renewal of License Under Section 18(1), Environmental Quality Act, 1974 (Amendment), 1996 for Bukit Benut POM. License No. 004747 valid from 01/07/2024 to 30/06/2025.</p> <p>Attached together Form of Agreeing to Accept License Terms and to be filled up and submitted no later than 15/07/2024.</p> <ol style="list-style-type: none"> 1. Production Type: Crude Palm Oil 2. Disposal Method: Release on Land (Land Application) 3. Mill capacity: 25 mt per hour 	Complied											
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> <ol style="list-style-type: none"> a) Assessment of water usage and sources. b) Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the mill's current activities. c) Ways to optimize water and nutrient usage and reduce wastage (e.g. having in place systems for re-use, night 	<p>a. Assessment of water usage and source of supply</p> <p>The management has established the Water Management Plan FY 2024 as below:</p> <table> <tr> <th>Water Source</th><th>Area of concern</th><th>Monitoring of water usage</th><th>Contingency Plan</th></tr> <tr> <td rowspan="2">Mill water treatment plant</td><td>Avoid contamination of surface and ground water</td><td>Training on the chemical usage and management</td><td>Monitoring on the implementation at site.</td></tr> <tr> <td>Severe water pollution</td><td>To optimize the usage of water at all station</td><td>To purchase clean water supply from</td></tr> </table>	Water Source	Area of concern	Monitoring of water usage	Contingency Plan	Mill water treatment plant	Avoid contamination of surface and ground water	Training on the chemical usage and management	Monitoring on the implementation at site.	Severe water pollution	To optimize the usage of water at all station	To purchase clean water supply from	Complied
Water Source	Area of concern	Monitoring of water usage	Contingency Plan											
Mill water treatment plant	Avoid contamination of surface and ground water	Training on the chemical usage and management	Monitoring on the implementation at site.											
	Severe water pollution	To optimize the usage of water at all station	To purchase clean water supply from											

Criterion / Indicator		Assessment Findings				Compliance
	application, maintenance of equipment to reduce leakage, collection of rainwater, etc.). - Major compliance -				Syarikat Air Johor (SAJ)	
				Monitoring the usage of water within the mill compound	To conduct jar test	
					To conduct water sampling analysis by R&D	
					Any defect to report to notification form and maintenance team will attend asap	
		Renewable water source: hot treated water as dilution	Maintain current system	Any leakage/failure of pumping report to Foreman	Monitoring on the implementation at site	
		b. Water courses and wetlands are protected including maintaining and restoring appropriate riparian buffer zones. The establishment of riparian reserves shall be guided by the National Guidelines for Width of Riparian Reserve by DID, Malaysia 2001 as below:				
		Width of water channel between banks		River reserve width requirements for both bank		
		>40m		50m		

Criterion / Indicator		Assessment Findings					Compliance
		20-40m		40m			
		10-20m		20m			
		5-10m		10m			
		<5m		5m			
		*>3m		20m			
		*for plantation in Sabah only					
		Evident the Water Analysis Test Report:					
		Test Report No: IE923/2024					
		Mill/factory/client: SD Guthrie Berhad – KKS Bukit Benut					
		Date received: 27/05/2024					
		Date sampled: 23/05/2024					
		Date tested: 27/05/2024					
		Date issued: 26/06/2024					
		Sample Ref		PH	TDS (mg/L)	Turbl. (NTU)	
Raw water – pond		7.30	52	35.3	17	0.020	
Treated water – after treated		7.06	60	2.6	19	0.015	
Domestic water - housing		7.32	56	2.1	19	0.025	
Types of samples		Specifications					
		Parameters		Standard Quality			

Criterion / Indicator		Assessment Findings				Compliance	
		Water	Natural waterways/ surface water	ph	6.0-9.0		
				SS (mg/L)	50		
				BOD (mg/L)	3		
				COD (mg/L)	25		
				AN (mg/L)	0.3		
				DO (mg/L)	5.0-7.0		
				P (mg/L)	0.2		
			Domestic use	ph	6.6-9.0		
				Turbidity (NTU)	5		
				TDS (mg/L)	1000		
				CI (mg/L)	250		
				AI (mg/L)	0.2		
		c. The mill processing water are obtained from the water catchment adjacent to the mill complex. The water usage monitoring is made monthly with the latest recording detailed sampled (water usage m3/per mt of fresh fruit bunches (FFB) 2024) below.					
		Year	Total water usage (m3)	FFB Process (mt)	Water usage ratio		
2023 (Jan – Dec)	81311.20	93582.81	1.15				
2024 (Jan – June)	49002.24	43137.66	1.16				
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 -	Jadual Pematuhan No. JAS.JHQ.600.600-3/1/40 (SK03). Renewal of License Under Section 18(1), Environmental Quality Act, 1974 (Amendment), 1996 for Bukit Benut POM. License No. 004747 valid from 01/07/2024 to 30/06/2025.				Complied	

Criterion / Indicator		Assessment Findings	Compliance						
		<p>Attached together Form of Agreeing to Accept License Terms and to be filled up and submitted no later than 15/07/2024.</p> <p>1. Production Type: Crude Palm Oil</p> <p>2. Disposal Method: Release on Land (Land Application)</p> <p>3. Mill capacity: 25 mt per hour</p> <p>Stated in the Jadual Pematuhan, the BOD (3 days, 30 degree) not more than 2500mg/L.</p> <p>Evident in the Effluent Analysis Test Report (No: EP350/2024) for Bukit Benut POM date sampled 07/06/2024 and date issued 24/06/2024 for sample type: EP-Effluent:</p> <table><tr><td>Sample Ref</td><td>PH</td><td>BOD (mg/L)</td></tr><tr><td>POME</td><td>7.94</td><td>648</td></tr></table>	Sample Ref	PH	BOD (mg/L)	POME	7.94	648	
Sample Ref	PH	BOD (mg/L)							
POME	7.94	648							
4.6 Principle 6: Best Practices									
Criterion 4.6.1: Mill Management									
4.6.1.1	<p>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 Version 1 dated 01/11/2008. These documents provide guidelines and standards in the mill operations. The Standard Operating procedures (SOPs) described details from the reception, sterilisation, threshing, pressing, clarification, nut polishing station, effluent, laboratory, workshop and dispatches. SOU22 continued to use the documents established by the Sime Darby Plantation Berhad among others as follows:</p> <p>1. Standard Operating Manual (MQMS-SOM)</p> <p>2. Standard Operating Procedure (MQMS-SOP)</p> <p>3. Sustainable Plantation Management System (SPMS) Manual</p>	Complied						

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
		4. RSPO/MSPO Supply Chain Manual 5. ESH Management System Manual 6. Occupational Safety and Health Manual 7. Pictorial Safety Standards 8. Laboratory Process Control Manual 9. Security Guidelines.	
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, Performance Monitoring Visit, SORA/SCRA visit, and Internal Audit.	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 continued its commitment to long term sustainability and improvements through a capital expenditure program. The management has forecasted 5 years business plan from FY 2024 –FY 2028. The projection for 5 years prepared as guidance for future planning. Sighted the annual budget FY 2024 and business plan FY 2024 – FY 2028 In the 5 years business plan include items as follows: a. Palm oil mill <ol style="list-style-type: none"> 1. Mill intake – FFB input 2. Production of CPO 3. Production of PK 4. Total Palm Oil Extraction 5. Total Palm Kernel Extraction 6. Mill cost 	Complied

Criterion / Indicator		Assessment Findings	Compliance
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 -	The management has established pricing mechanism and conducted as per contract agreement with contractors. Review on the contract agreement, sighted pricing of the job task is available. Sampled contract/Letter of Award to contractors as follows: 1. Letter of Award (LOA) for the tender for Transport of Palm Oil Mill Effluent dated 02/05/2024 to Sxxxxxxxxn Mxxu Enterprise. The contract valid for 1 year and signed by both parties on 29/04/2024. The service fee has been elaborated in the agreement. Evident the payment voucher Doc No: 4300672843 dated 31/05/2024 to Sxxxxxxxxn Mxxu Enterprise.	Complied
4.6.3.2	All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner. - Major compliance -	The company has established pricing mechanism and conducted as per contract agreement with contractors. Review on the contract agreement, sighted pricing of the job task is available. Payment terms for contract work were stated in the contract agreement as briefed in 4.6.3.1. Onsite stakeholder consultation with contractors informed their payments were made as per payment terms stated in the contracts. No delayed of payments recorded.	Complied
Criterion 4.6.4: Contractor			
4.6.4.1	In case of the engagement of contractors, they shall be made to understand the MSPO requirements and shall provide the required documentation and information. - Major compliance -	The mill management has conducted the briefing for MSPO requirement on the contractor on 24/05/2024, 05/06/2024 and 18/06/2024. Sighted the briefing record of "Management Briefing to Contractor" is available as per audit. In addition, the contractor has also provided with a contract has specified the following revised requirement among others such as:	Complied

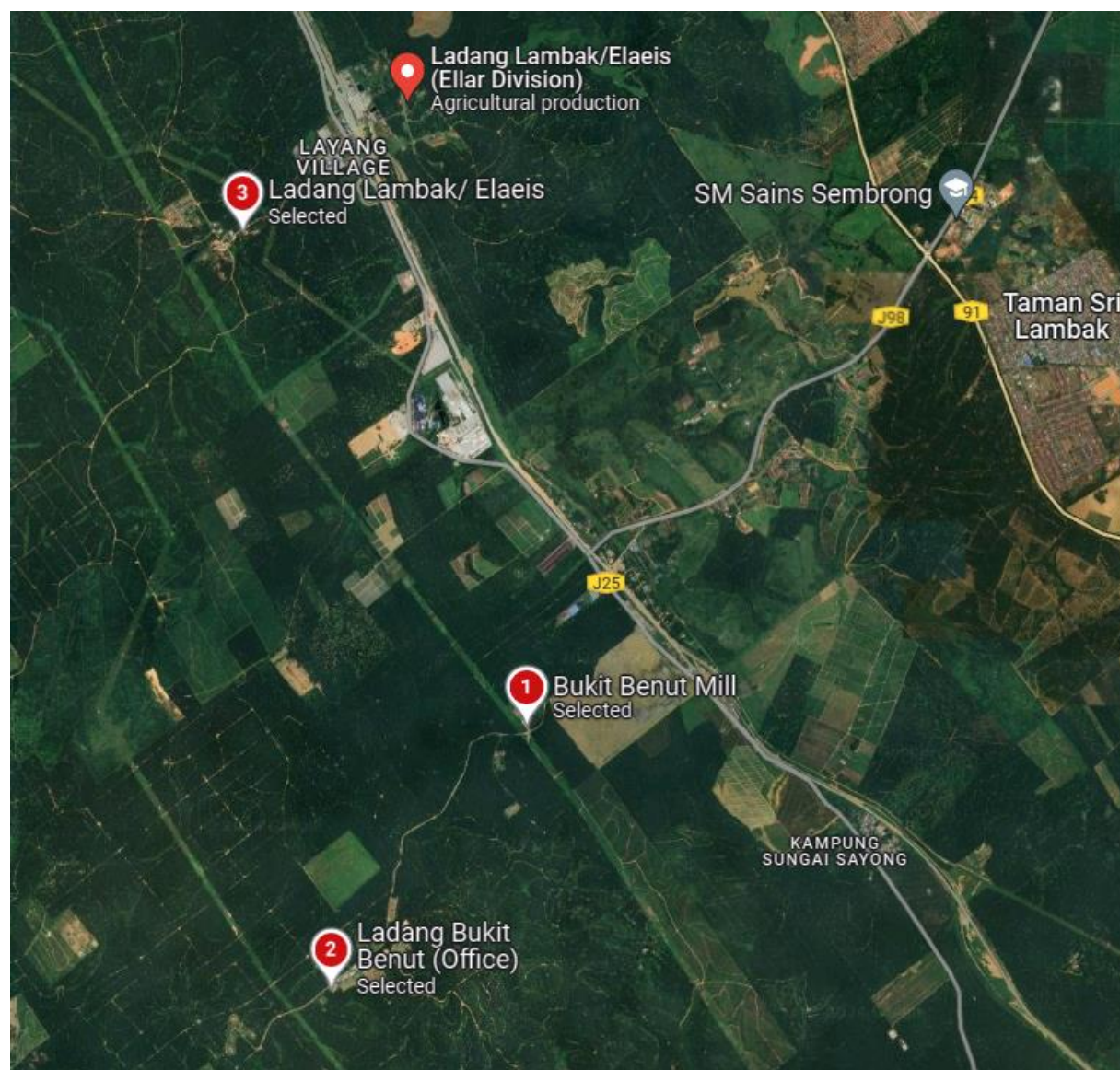
Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> Vendor Code of Business Conduct (COBC). All contractors engaged by estates were bound to understand and comply to their contractual agreements that includes MSPO requirements through signing of Vendor Integrity 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	<p>The management shall provide evidence of agreed contracts with the contractor.</p> <p>- Major compliance -</p>	Sighted the Letter of Award (LOA) between Bukit Benut Palm Oil Mill and Sxxxxxxxx Mxxx Exxxxxxxx which is referred collectively Transport of palm oil mill effluent (POME) is available as per audit. Verify the validity of the agreement is from January 2024 until December 2024.	Compiled
4.6.4.3	<p>The management shall accept MSPO approved auditors to verify the assessments through a physical inspection, if required.</p> <p>- Minor compliance -</p>	<p>This requirement has been specified and explained during the stakeholder meeting which includes the presence of Contractors and vendors. All Contractors/Vendors need to follow MSPO guideline in accordance with the Sime Darby Plantation Berhad. Sighted the acknowledgement letter from Manager, Bukit Benut POM and Sxxxxxxxx Mxxx Exxxxxxxx Sdn Bhd dated 12/01/2024. Based on the letter the suppliers and contractors are require to "...Certification bodies (CBs) also have access to the outsourcing contractor or operation if an audit is deemed necessary". Sighted the letter was signed by both parties.</p> <p>The contractor has also signed the Vendor Integrity Pledge (VIP) which require contractor to comply with labour and human rights, environment, safety and health, ethic and management practice and regulation relating to anti-bribery, fraud and corruption. Based on the Vendor COBC document, it was sighted in the clause 4 "...We have the right to audit Vendors to verify compliance with this Vendor COBC and/or with the</p>	Compiled

MSPO Public Summary Report
Revision 2 (Nov 2021)

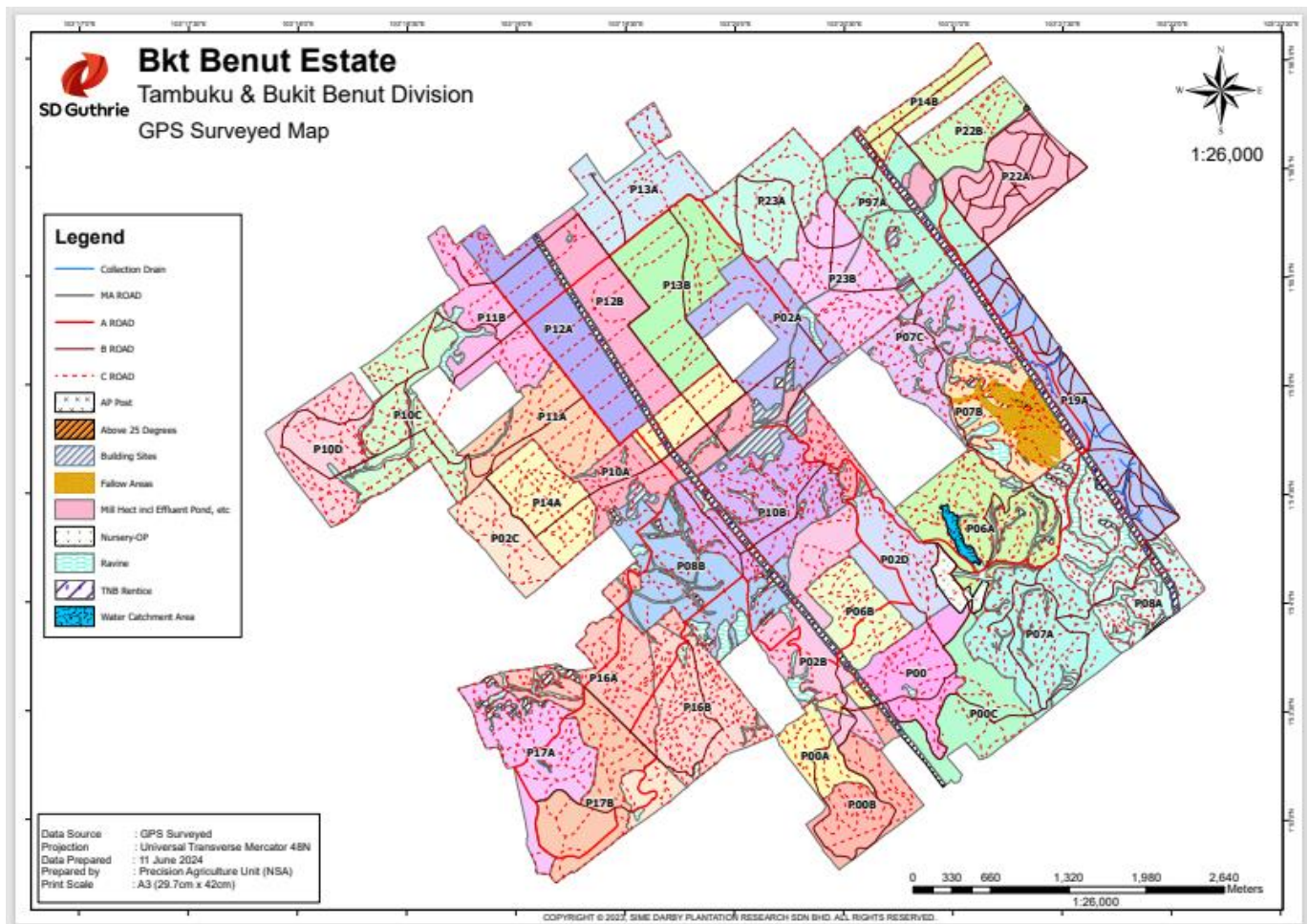
Criterion / Indicator		Assessment Findings	Compliance
		requirement set out in the third-party agreement to permit ongoing assessment risk..."	

Appendix B: Smallholder Member Details

[illegible]

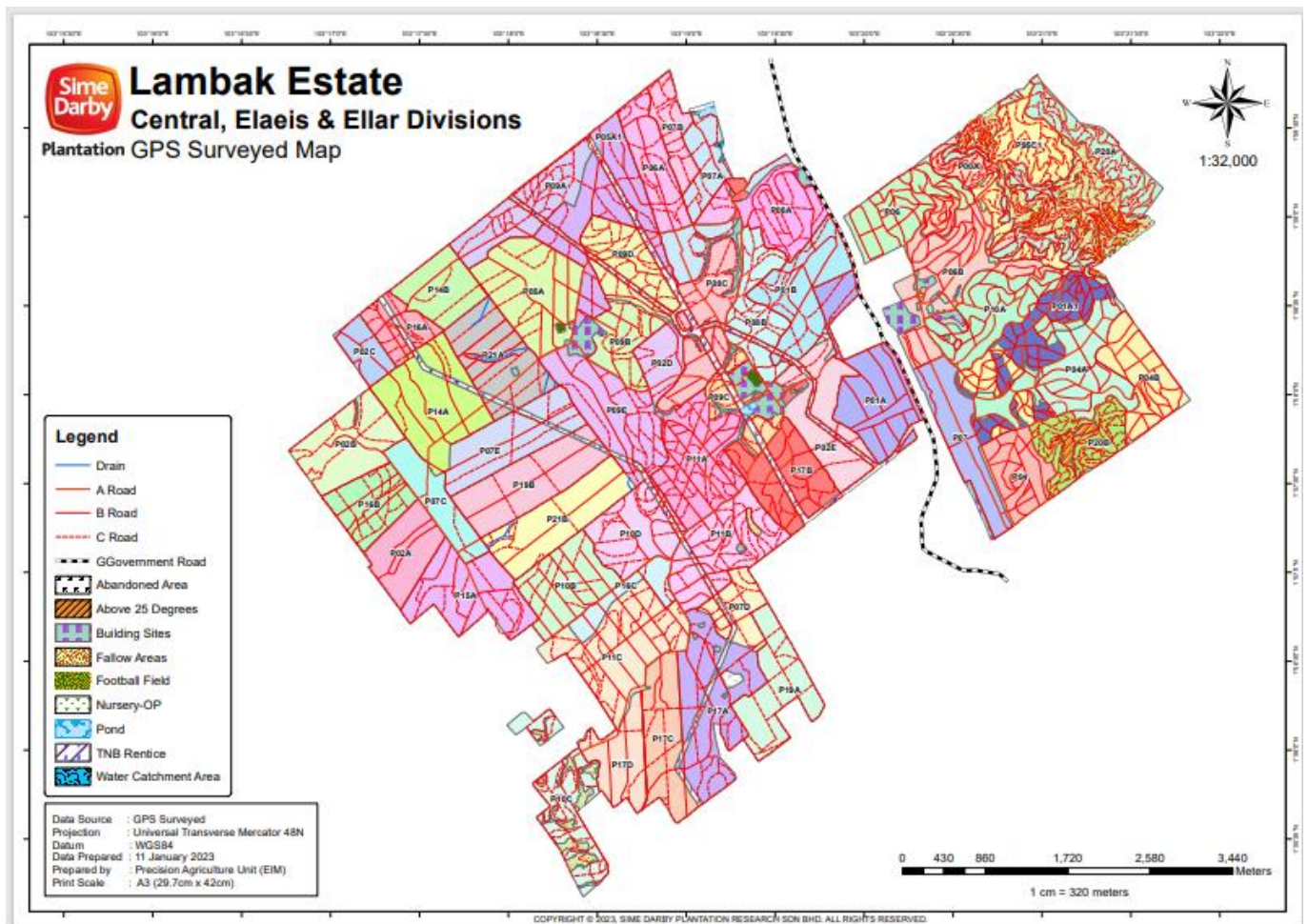
Appendix C: Location and Field Map

MSPO Public Summary Report
Revision 2 (Nov 2021)



MSPO Public Summary Report

Revision 2 (Nov 2021)



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