

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

<b>SD GUTHRIE BERHAD</b> <b>(Formerly known as Sime Darby Plantation Berhad)</b>
Client Company (HQ) Address: Level 11, Main Block, Plantation Tower No. 2, Jalan PJU 1A/7, Ara Damansara 47301 Petaling Jaya, Selangor, Malaysia
Certification Unit: Strategic Operating Unit (SOU 20) Chaah Palm Oil Mill & Plantations: Chaah Estate, North Labis Estate and Sg. Simpang Kiri Estate
Date of Final Report: 16/10/2024

**Report prepared by:**  
**Zulkifli Bin Kamarol Zaman** (Lead Auditor)

**Report Number: 3984748**

**Assessment Conducted by:**  
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## Section 1: Executive Summary

1.1 Organizational Information and Contact Person			
<b>Company Name</b>	SD Guthrie Berhad (Formerly known as Sime Darby Plantation Berhad)		
<b>Mill/Estate</b>	<b>Certification Unit</b>	<b>MPOB License No.</b>	<b>Expiry Date</b>
	Chaah Palm Oil Mill	518940004000	28/02/2025
	Chaah Estate	518848002000	28/02/2025
	North Labis Estate	522496002000	30/04/2025
	Sg. Simpang Kiri Estate	532593002000	31/10/2024
<b>Address</b>	Level 11, Main Block, Plantation Tower, No. 2, Jalan PJU 1A/7, Ara Damansara, 47301 Petaling Jaya, Selangor, Malaysia.		
<b>Management Representative</b>	Mdm. Shylaja Devi Vasudevan Nair		
<b>Website</b>	<a href="https://www.sdguthrie.com/">https://www.sdguthrie.com/</a>	<b>E-mail</b>	shylaja.vasudevan@sdguthrie.com
<b>Telephone</b>	03-78484000 (Head Office)	<b>Facsimile</b>	03-78484356 (Head Office)

1.2 Certification Information			
<b>Certificate Number</b>	Mill: MSPO 682047 Estate: MSPO 685287	<b>Certificate Start Date</b>	28/12/2022
<b>Date of First Certification</b>	28/12/2017	<b>Certificate Expiry Date</b>	27/12/2027
<b>Scope of Certification</b>	<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		
<b>Visit Objectives</b>	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.		
<b>Standard</b>	<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		
<b>Recertification Assessment Visit Date (RAV)</b>		22 – 25/08/2022	
<b>Continuous Assessment Visit Date (CAV) 1_1</b>		14 – 18/08/2023	
<b>Continuous Assessment Visit Date (CAV) 1_2</b>		19 – 22/08/2024	

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<b>Continuous Assessment Visit Date (CAV) 1_3</b>	-
<b>Continuous Assessment Visit Date (CAV) 1_4</b>	-

### 1.3 Other Certifications

Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
RSPO 548299	RSPO Principles & Criteria for Sustainable Palm Oil Production: 2018; Malaysian National Interpretation: 2019; with Identity Preserved Supply Chain Module	BSI Services Malaysia Sdn Bhd	17/11/2025
MSPO 714134	MSPO Supply Chain Certification Standard (MSPO SCCS) 1 October 2018	BSI Services Malaysia Sdn Bhd	03/09/2024

### 1.4 Location of Certification Unit

Name of the Certification Unit (Palm Oil Mill/ Estate/ Smallholder/ Independent Smallholder)	Site Address	GPS Reference of the site office	
		Latitude	Longitude
Chaah Palm Oil Mill	Kilang Kelapa Sawit Chaah, KM 16, Jalan Labis, 85400 Chaah, Johor, Malaysia	2° 08' 56.00" N	102° 58' 25.00" E
Chaah Estate	Ladang Chaah, 85400 Chaah, Johor, Malaysia	2° 10' 31.00" N	102° 59' 53.00" E
North Labis Estate	Ladang North Labis, 85300 Labis, Johor, Malaysia	2° 23' 00.00" N	103° 02' 42.00" E
Sg. Simpang Kiri Estate	Ladang Sg Simpang Kiri, 85400 Chaah, Johor, Malaysia	2° 08' 54.00" N	103° 00' 10.00" E

### 1.5 Certified Area

Estate	Total Planted (Mature + Immature) (ha)	HCV (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
Chaah Estate	2,730.83	6.95	58.05	2,795.83	97.68
North Labis Estate	3,225.23	1.63	306.36	3,533.22	91.28
Sg. Simpang Kiri Estate	2,095.25	62.11	214.30	2,371.66	88.35
<b>Total (ha)</b>	<b>8,051.31</b>	<b>70.69</b>	<b>578.71</b>	<b>8,700.71</b>	

**Notes:**

1. A resurvey conducted by the Precision Agriculture Unit (PAU) on 20/03/2024 revealed a variance of 0.31 hectares in the North Labis Estate total area.

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2. Regarding the HCV area, a discrepancy was found between the previous assessment's hectare figures due to a misunderstanding in the calculation of HCV and infrastructure hectareage. The HCV area figure is based on the latest HCV report on August 2016.
3. For infrastructure and other areas, the figure is obtained from the total area minus the HCV and total planted area. Previous assessments have discrepancies as there is an errors in the HCV area.

#### 1.6 Plantings & Cycle

Estate	Age (Years)					Mature	Immature
	0 - 3	4 - 10	11 - 20	21 - 25	26 - 30		
Chaah Estate	367.73	260.03	770.48	1,332.59	-	2,363.10	367.73
North Labis Estate	427.24	1,241.43	822.32	734.24	-	2,797.99	427.24
Sg. Simpang Kiri Estate	390.94	354.48	1,349.83	-	-	1,704.31	390.94
<b>Total (ha)</b>	<b>1,185.91</b>	<b>1,855.94</b>	<b>2,942.63</b>	<b>2,066.83</b>	<b>-</b>	<b>6,865.40</b>	<b>1,185.91</b>

#### 1.7 Certified Tonnage of FFB

Estate	Tonnage / year		
	Estimated (Dec 2023 - Nov 2024)	Actual (Aug 2023 - Jul 2024)	Forecast (Dec 2024 - Nov 2025)
Chaah Estate	46,883.24	42,954.91	45,654.53
North Labis Estate	46,227.30	50,911.97	54,687.69
Sg. Simpang Kiri Estate	22,295.00	21,115.73	23,956.09
<b>Total (mt)</b>	<b>115,405.54</b>	<b>114,982.61</b>	<b>124,298.31</b>

#### 1.8 Uncertified Tonnage of FFB

Estate	Tonnage / year		
	Estimated (Dec 2023 - Nov 2024)	Actual (Aug 2023 - Jul 2024)	Forecast (Dec 2024 - Nov 2025)
N/A	N/A	N/A	N/A
<b>Total (mt)</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

Note:

Chaah POM only receives FFB from estates under SOU 20 consists of Chaah Estate, North Labis Estate and Sg. Simpang Kiri Estate.

#### 1.9 Certified Tonnage

Mill Capacity: 30 MT/hr	Estimated (Dec 2023 - Nov 2024)	Actual (Aug 2023 - Jul 2024)	Forecast (Dec 2024 - Nov 2025)
	FFB	FFB	FFB
	115,405.54	114,982.61	124,298.31

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SCC Model: SG	CPO (OER: 20.14%)	CPO (OER:20.84%)	CPO (OER:20.50%)
	33,327.20	23,966.78	25,481.15
	PK (KER: 5.32%)	PK (KER: 5.32%)	PK (KER: 5.30%)
	8,678.68	6,024.26	6,587.81

#### 1.10 Actual Sold Volume (CPO)

CPO (mt)	MSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	RSPO		
23,966.78	0.00	0.00	15,047.5	706.45	<b>15,753.95</b>

Notes: The balance of CPO in stock was 8,212.83 MT.

#### 1.11 Actual Sold Volume (PK)

PK (mt)	MSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	RSPO		
6,024.26	0.00	0.00	4,339.32	663.51	<b>5,002.83</b>

Notes: The balance of PK in stock was 2,021.43 MT.

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## Section 2: Assessment Process

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

### Assessment Methodology, Programme, Site Visits

This on-site assessment was conducted from 19-22/08/2024. The audit programme is included as Section 2.4. The approach to the audit was to treat the Strategic Operating Unit (SOU 20) Chaah Palm Oil Mill, Chaah Estate, North Labis Estate and Sg. Simpang Kiri 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 is 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 sample were determined based on formula  $S = r\sqrt{n}$  where  $n$  is the number of estates while when applicable, the smallholder's sample were determined following the MSPO Certification Requirement. The sampling of smallholders was based on the formula  $(r\sqrt{n})$ ; where  $r$  is the risk factor (may defers 1, 1.5 and 2 depending on risk), where  $n$  is total number of group members (include calculation of sampling taken). The sampled smallholder listed in Appendix B.

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

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

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

All the previous nonconformities are remains closed. The assessment findings from the reassessment are detailed in Section 4.2.

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

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

Assessment Program					
Name (Mill / Plantation / Group smallholders)	Year 1 (Recertification)	Year 2 (ASA 1_1)	Year 3 (ASA 1_2)	Year 4 (ASA 1_3)	Year 5 (ASA 1_4)
Chaah Palm Oil Mill	✓	✓	✓	✓	✓
Chaah Estate	✓	✓		✓	✓
North Labis Estate	✓		✓	✓	
Sg. Simpang Kiri Estate		✓	✓		✓

**Tentative Date of Next Visit: August 11, 2025 - August 14, 2025**

**Total No. of Mandays: 11**

## 2.1 BSI Assessment Team

Team Member Name	Role (Team Leader or Team member)	Qualifications (Short description of the team members)
Zulkifli Kamarol Zaman (ZKZ)	Team Leader	<p><b>Education:</b> He graduated in Bachelor of Science (Agribusiness) from University Putra Malaysia (UPM) in 2008.</p> <p><b>Work Experience:</b> He has 10 years' experience in oil palm industry whereas he has been working at plantation company as Estate Assistant Manager prior to joining Certification Body as an Auditor. He is familiar with the estate's daily operation as well as the Best Management Practices for oil palm cultivation. Prior to joining BSI, he was the auditor for several certification bodies. He is involved in auditing MSPO OPMC, MSPO SCCS, RSPO P&amp;C, RSPO SCCS and PEFC CoC standard.</p> <p><b>Training attended:</b> He has completed ISO IMS 9001, 14001, 45001 Lead Auditor Course in April 2018, Endorsed MSPO OPMC Lead Auditor Course in April 2019, Endorsed MSPO SCCS Auditor Course in September 2019, Endorsed RSPO P&amp;C Lead Auditor Course in March 2020, Endorsed RSPO SCCS Lead Auditor Course in March 2020, PEFC Chain of Custody Training in December 2020, CQI IRCA ISO 9001:2015 Lead Auditor Course in October 2023, CQI IRCA ISO 45001:2018 Lead Auditor Course in November 2023, SA8000 Introduction &amp; Basic Auditor Training Course in November 2023 and CQI IRCA ISO 14001:2015 Lead Auditor Course in June 2024.</p> <p><b>Aspect covered in this audit:</b></p>



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		<input checked="" type="checkbox"/> Good Agriculture Practice/Mill Operation <input type="checkbox"/> Health and Safety <input type="checkbox"/> Social <input checked="" type="checkbox"/> Environmental <b>Language proficiency:</b> He is fluent in English and Bahasa Malaysia.
Ahmad Ruffi Abu Talib Khan (ARK)	Team Member	<b>Education:</b> Bachelor's degree in mechanical engineering from Universiti Teknologi MARA Shah Alam, graduated in 2015. <b>Work Experience:</b> He started his career as Assistant Mill Manager, managing the day-to-day mill operations. In his five years' experience, he has experience handling the certification of ISO 9001, OHSAS 18001, ISO 14001 as well as Malaysia Sustainable Palm Oil (MSPO). Currently working as auditor for palm oil sustainability certifications. <b>Training attended:</b> He has completed CQI – IRCA approved ISO 9001, ISO 14001 and ISO 45001 Lead Auditor Course, MSPO 2530:2013 Lead Auditor Course, Endorsed RSPO Lead Auditor and RSPO SCC Auditor course. <b>Aspect covered in this audit:</b> <input checked="" type="checkbox"/> Good Agriculture Practice/Mill Operation <input checked="" type="checkbox"/> Health and Safety <input type="checkbox"/> Social <input type="checkbox"/> Environmental <b>Language proficiency:</b> He is fluent in English and Bahasa Malaysia.
Farrah Sahanim Paduka (FSP)	Team Member	<b>Education:</b> She graduated in Bachelor of Science Forestry with Honours (Nature Park and Recreation) at University Malaysia Sabah. <b>Work Experience:</b> 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 <b>Training attended:</b> She has undergone training of Integrated Management System (IMS) ISO 9001:2015 and ISO 14001:2015 Lead Auditor Training, Malaysian Sustainable Palm Oil MS2530:2013 Lead Auditor Course, CQI & IRCA Certified ISO 9001:2015 and ISO 45001:2018, RSPO P&C and SA 8000. <b>Aspect covered in this audit:</b> <input type="checkbox"/> Good Agriculture Practice/Mill Operation <input type="checkbox"/> Health and Safety

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		<input checked="" type="checkbox"/> Social <input type="checkbox"/> Environmental <b>Language proficiency:</b> She is fluent in English and Bahasa Malaysia.
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## 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	ZKZ	ARK	FSP
Sunday, 18/08/2024	-	Audit team travelling to hotel	√	√	√
Monday, 19/08/2024 Sg. Simpang Kiri Estate  MSPO Part 3	07:30	Audit team travel to Chaah Estate	√	√	√
	08:30 - 09:00	Opening meeting combine with RSPO audit team at Chaah Estate <ul style="list-style-type: none"> <li>Presentation by BSI Lead Auditor - introduction of team member and assessment agenda</li> <li>Confirmation of assessment scope and finalizing audit plan</li> <li>Verification on previous audit finding</li> </ul>	√	√	√
	09:00 - 13:00	<b>Estate Visit</b> 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  <b>Stakeholder Consultations</b> Consultation with relevant stakeholders which consists of various categories such as government agencies/enforcers, NGO, contractors, suppliers, surrounding	√	√	√

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Date	Time	Subjects	ZKZ	ARK	FSP
		communities, neighboring estates, smallholders, villages, workers representative, etc.			
	13:00 - 14:00	Lunch break	✓	✓	✓
	14:00 - 16:30	<b>Document Review (MSPO Part 3)</b> 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	✓	✓	✓
Tuesday, 20/08/2024 North Labis Estate  MSPO Part 3	08:30 - 13:00	<b>Estate Visit</b> 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  <b>Stakeholder Consultations</b> 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	<b>Document Review (MSPO Part 3)</b> P1: Management commitment and responsibility P2: Transparency P3: Compliance to legal requirement P4: Social, health, safety and employment condition P5: Environment, natural resources and biodiversity P6: Best practices P7: Development of New Planting (if any)	✓	✓	✓
	16:30 - 17:00	Interim closing meeting	✓	✓	✓

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Date	Time	Subjects	ZKZ	ARK	FSP
Wednesday, 21/08/2024 Chaah Palm Oil Mill (POM)  MSPO Part 4	08:30 - 13:00	<b>Mill Visit</b> 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  <b>Stakeholder Consultations</b> 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	<b>Document Review (MSPO Part 4)</b> P1: Management Commitment & Responsibilities P2: Transparency P3: Compliance to Legal Requirements P4: Social, health, safety and employment condition P5: Environment, natural resources and biodiversity P6: Best Practices	√	√	√
	16:30 - 17:00	Interim closing meeting	√	√	√
Thursday, 22/02/2024 Sg. Simpang Kiri Estate/North Labis Estate  MSPO Part 3	08:30 - 13:00	Continue unfinished elements from day 1 and 2 (Simpang Kiri Estate & North Labis Estate)	√	√	-
	13:00 - 14:00	Lunch break	√	√	-
	14:00 - 16:00	Continue unfinished elements from day 2 and 3 (Simpang Kiri Estate & North Labis Estate)	√	√	-
	16:00 - 16:30	Assessment team discussion and preparation for closing meeting	√	√	-
	16:30 - 17:00	Closing meeting	√	√	-

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## Section 3: Assessment Findings

### 3.1 Details of audit results

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

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

### 3.2 Details of Nonconformities and Opportunity for improvement

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

During the assessment there were Zero (0) Major & one (1) Minor nonconformities and Zero (0) of OFI raised. The SOU 20 Chaah Palm Oil Mill and Its Supply Bases Certification unit submitted Corrective Action Plans for the nonconformity. Corrective action plans with respect to the nonconformity was reviewed by the BSI audit team and accepted. The implementation of the corrective action plans to address the minor nonconformity will be followed up during the next surveillance assessment.

Non-Conformity Report			
<b>NCR Ref #:</b>	2535814-202408-N1	<b>Issue Date:</b>	22/08/2024
<b>Due Date:</b>	Next Surveillance	<b>Date of Closure:</b>	Open
<b>Area/Process:</b>	Chaah Palm Oil Mill	<b>Clause &amp; Category: (Major / Minor)</b>	MSPO 2530 Part 4: 4.4.4.1 Minor
<b>Requirements:</b>	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.		
<b>Statement of Nonconformity:</b>	Occupational safety and health plan was not comprehensively implemented.		
<b>Objective Evidence:</b>	<p>1. The management conducted an audiometric assessment on 23/10/2023 for 79 workers identified as being exposed to excessive noise. The results indicated that 28 workers had abnormal audiometric results, with 11 workers showing results consistent with previous testing. The remaining 17 workers were referred for medical examination by an Occupational Health Doctor (OHD) on 14/12/2023.</p> <p>The Noise Risk Assessment (NRA) indicates that for the Lab Sampler position, the recommendation is to continue with the annual audiometric program due to a noise exposure level (Lex) of 85.3 dB.</p> <p>Verification of the workers' master list revealed that a new worker was hired as a Lab Sampler on 01/02/2024. However, this worker has not yet undergone audiometric testing within the required three months of joining the mill as Lab Sampler, as stipulated by Section 10 (1)(b) of the Occupational Safety and</p>		

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	<p>Health (Noise Exposure) Regulation 2019. This regulation requires that audiometric testing be carried out within three months of the worker commencing work in any area exposed to noise exceeding the specified limits.</p> <p>2. It was verified that the management has a certified Authorized Gas Tester (AGT) for the mill and that gas testing instruments are calibrated. Interviews with workers confirmed that for confined space work, the AGT conducts area testing and issues the Permit to Work accordingly. However, it was found that workers involved in confined space work such as CPO tank cleaning have not been declared fit by the OHD. This does not comply with Section 11 of the Industry Code of Practice for Safe Working in Confined Spaces 2010, which requires that authorized entrants intending to work in confined spaces must be certified as physically and mentally fit by an OHD.</p> <p>Therefore, a Minor Non-Conformance (NC) is raised.</p>
<b>Corrections:</b>	<ol style="list-style-type: none"> <li>1. Mill management to arrange baseline audiometric test for the newly joint lab sampler immediately.</li> <li>2. Mill management will identify operator/ personnel working in confined space and send for medical checkup with OHD.</li> </ol>
<b>Root cause analysis:</b>	Mill management has failed to identify both requirement of baseline audiometric test for newly joint worker and medical check-up for personnel work in confined spaces inside the yearly Mill OSH plan. As a result, no monitoring conducted of both requirement which has led both lapses to happen.
<b>Corrective Actions:</b>	<ol style="list-style-type: none"> <li>1. Mill to review the yearly OSH plan to include the program of baseline audiometric test for the newly joint worker exposed to noise exceeding the specified limits and medical check-up for personnel work in confined spaces by OHD.</li> <li>2. RHSE to conduct training on ICOP confined space and NRA requirement to the mill management.</li> </ol>
<b>Assessment Conclusion:</b>	Corrective action plan to address this Minor NC is accepted. Implementation and effectiveness of the corrective action will be verified in the next surveillance audit.

## Opportunity For Improvement

<b>Ref:</b>	Nil	<b>Clause:</b>	N/A
<b>Area/Process:</b>	N/A		
<b>Objective Evidence:</b>	N/A		

## Noteworthy Positive Comments

1	All mill, estate and HQ personnel were cooperative during the assessment.
2	Mill and estate implemented best practice.
3	Positive feedback from stakeholders.

## 3.3 Status of Nonconformities Previously Identified and OFI

## Non-Conformity Report

<b>NCR Ref #:</b>	2381966-202308-M1	<b>Issue Date:</b>	18/08/2023
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<b>Due Date:</b>	18/11/2023	<b>Date of Closure:</b>	17/11/2023
<b>Area/Process:</b>	Chaah Estate & Sungai Simpang Kiri Estate	<b>Clause &amp; Category: (Major / Minor)</b>	MSPO 2530 Part 3: 4.4.4.2 (a) (d) (e) Major
<b>Requirements:</b>	<p>The occupational safety and health plan shall cover the following:</p> <ul style="list-style-type: none"> <li>a) A safety and health policy, which is communicated and implemented.</li> <li>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).</li> <li>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.</li> </ul>		
<b>Statement of Nonconformity:</b>	The implementation of Safety and Health plan is not effectively implemented.		
<b>Objective Evidence:</b>	<p><u>Chaah Estate</u></p> <ol style="list-style-type: none"> <li>During site visit at Field 01A, where the spraying activities was conducted. Verified that there were three (3) chemicals used which was Sodium Chloride, Canyon and Wet &amp; Stick. Further verification with mandore found no evidence of SDS for Sodium Chloride and Wet Stick was available at spraying area. This is not in line with Chemical Safety Management Procedure (Ref No: UM/HSE/OCP/04 dated March 2021) Section 6.5 Handling of chemicals and CHRA Recommendation stated "SDS was displayed at chemical storage area or at location where chemical used".</li> </ol> <p><u>Sungai Simpang Kiri Estate</u></p> <ol style="list-style-type: none"> <li>Site visit at Harvesting Area Field P05C, found that 1 harvester was not bringing and wearing their safety goggles. This is not in line with Safe Work Procedure Oil Palm Plantation Operation Version 01/2021 dated 13/12/2021 "Wear Complete PPE, Safety helmet, Goggles, Gloves and Shoes).</li> <li>Site visit at Replanting Area Field P23A, found one tractor driver was wearing a normal high cut rubber shoe. Verification on HIRARC stated that the Proper PPE, further verification on PPE Matrix stated the required PPE is Long Sleeve Shirt, Long Trousers, Safety Helmet and Safety Shoes.</li> <li>Site visit on replanting area Field P23A, found 4 workers who distributed Rock Phosphate (RP) on Palm Trees for replanting work was not equipped with Mask, and Nitrile gloves when handling Fertilizer Rock Phosphate (RP). This is not in line with Safe Work Procedure Oil Palm Plantation Operation Version 01/2021 dated 13/12/2021 "Wear Complete PPE". Further verification on CHRA Recommendation Section 5.1.4: Use of Approved Personal Protective Equipment (USECHH 2000 Regulation (16) Field Manuring Mandor &amp; General "N95 respirator mask, nitrile gloves, safety helmet, wellington boots and apron. "Safety glasses will be provided for dustiness fertilizer".</li> <li>Site visit at Sungai Simpang Kiri Estate workshop, found that one unit of bottle contained with Steering Oil were filled in unlabelled container. It was not in line with procedures Chemical Safety Management (Ref No:UM/HSE/OCP/04 dated</li> </ol>		

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	March 2021) Section 6.5.1 Handling of chemicals shall be done based on the recommendation in Safety data Sheet or any other relevant internal SOP.
<b>Corrections:</b>	<p><u>Chaah Estate</u></p> <ol style="list-style-type: none"> <li>1. SDS for all chemicals has been immediately provided to the mandore. Briefing on the SDS and its function has been conducted to the said mandore on the next day.</li> </ol> <p><u>Sg Simpang Kiri Estate</u></p> <ol style="list-style-type: none"> <li>1. Safety glasses for the said harvester have been replaced immediately.</li> <li>2. Estate management has instructed all tractor drivers to wear safety shoes.</li> <li>3. Mask and nitrile glove has been distributed to the 4 workers at replanting area immediately on the same day.</li> <li>4. The bottle has been replaced with proper container and labelled accordingly.</li> </ol>
<b>Root cause analysis:</b>	<ol style="list-style-type: none"> <li>1. Mandore's responsibility to do daily checking on the PPE was not clearly communicated by the Assistant Manager that led to lack of supervision in activity ensuring workers put their PPE during working hour.</li> <li>2. Lack of enforcement and supervision by Management (staff and assistant manager in charge) and monitoring on the requirement of PPE during the work activity (harvesting, tractor driving and replanting).</li> <li>3. Ineffective briefing to workers on chemical labelling on secondary storage/container which led to workers being unaware of the requirement and subsequently stored oil in a container without proper labelling.</li> <li>4. Lack of monitoring and supervision by the management (staff and assistant manager in charge) on the implementation of chemical management requirement (storage of chemical/lubricant/oil and SDS requirement).</li> </ol>
<b>Corrective Actions:</b>	<ol style="list-style-type: none"> <li>1. Estate will conduct refresher training on chemical safety management as well as SDS requirement with the guidance from RSQM to the staff in charge, mandore and all related workers (related work with chemical/lubricant/oil) with proper training evaluation conducted to ensure adequate understanding on the subject matter.</li> <li>2. Estates will conduct regular spot check at the Estate compound to ensure no improper storage of chemical/lubricant/oil and SDS is available at all workplaces on monthly basis. This will also be covered during the weekly housing inspection.</li> <li>3. Workers to be briefed and encouraged to use e-SIME+ System as platform for any non-conforming practices reporting for further action.</li> <li>4. All mandores will be briefed on their responsibility to ensure that workers wear PPE all the time.</li> <li>5. Training will be conducted on the PPE requirement for all workforce to ensure full compliance.</li> <li>6. Enforce immediate stop work and rectification for non-compliances to PPE following IOM dated 20 July 2023 by Chief Executive Officer, Upstream Malaysia on Outcome of ASI- RSPO: RSPO P&amp;C Compliance Assessment and RSPO &amp; MSPO Audits for year 2023 on Health, Safety, Environment Matters in Upstream Malaysia.</li> </ol>
<b>Assessment Conclusion:</b>	Evidence verified:



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	<ol style="list-style-type: none"> <li>1. Refresher training to all workers on enforcement of e-Sime Plus System dated 19/09/2023 at Chaah Estate</li> <li>2. Chemical handling training dated 25/09/2023 at Chaah Estate and Sungai Simpang Kiri Dated 11/10/2023 and 17/08/2023.</li> <li>3. SDS training to mandore on the function of SDS and its importance dated 28/09/2023.</li> <li>4. Training on the secondary chemical storage as per USECHH Regulation</li> <li>5. HSE town hall dated 07/08/2023 at Sungai Simpang Kiri Estate.</li> <li>6. Lubricant checklist for the month of August 2023, September 2023, and October 2023 at Sungai Simpang Kiri Estate.</li> <li>7. PPE Training for goggle in manuring activity and machine driver at Sungai Simpang Kiri Estate dated 17/08/2023 and 06/10/2023 respectively.</li> <li>8. RSPO and MSPO Audit findings and refresher training dated 01/09/2023 briefing on the requirement of PPE and SDS.</li> </ol> <p>The evidence was found to be adequate to close the NCR. Continuous effective implementation of the of correction and corrective action shall be verified in the next assessment visit.</p>
<b>Verification Statement:</b>	<p>The management conducted a comprehensive refresher training session on Chemical Handling Management, PPE Training, Schedule Waste Management, and Safety Data Sheets (SDS) on 15/07/2024 at Sungai Simpang Kiri Estate. This training was crucial in ensuring that all employees are well-equipped with the necessary knowledge and skills to handle chemicals safely. Additionally, E-Sime+ and Golden Rule training sessions were conducted earlier on 19/04/2024 to reinforce the importance of safety protocols and ethical practices in the workplace. A thorough workplace inspection was carried out on 06/08/2024 as part of the regular quarterly inspections, focusing on assessing chemical safety activities, including the use of chemicals in unapproved containers. The inspection concluded that there was no evidence of any unapproved chemical containers being used. A subsequent housing inspection on 12/08/2024 confirmed compliance with proper waste disposal practices, ensuring a safe living environment for all staff. However, following the discovery of workers not using proper PPE and using unlabelled chemical containers, a Stop Work Order was issued to the contractor on 16/08/2024. A follow-up site visit confirmed that workers were using proper PPE for spraying and harvesting activities. With all the evidence found during the audit, Major Non-Compliance previously raised has been effectively closed.</p>

Opportunity For Improvement			
<b>Ref:</b>	2381966-202308-I1	<b>Clause:</b>	MSPO 2530 Part 3: 4.4.5.11
<b>Area/Process:</b>	Chaah Estate		
<b>Objective Evidence:</b>	The process of conducting the housing inspection and records of Housing Inspection can be improved further.		
<b>Verification Statement:</b>	Site visit at worker quarters was conducted based on the Oil Palm Pal (OPP) summary report where the OPP is a digitalized data management, used to capture all complaint/request for repair of workers houses and monitor progress of repair works till completion. The housing complaint verification was conducted on a randomly selected house. Based on the visit, sighted the interior and exterior is in		

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	good and satisfactory condition. Observed the housing condition is in correlation with the records of housing.
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### 3.4 Summary of the Nonconformities and Status

CAR Ref.	Clause & Category (Major / Minor)	Issued Date	Status & Date (Closure)
2238816-202208-M3	4.4.4.1 Part 4: Minor	22/08/2024	Open
2381966-202308-M1	4.4.4.2 (a) (d) (e) Part 3: Major	18/08/2023	Closed on 17/11/2023
2238816-202208-M1	4.6.4.1 Part 3: Major	25/08/2022	Closed on 31/10/2022
2238816-202208-M2	4.4.5.4 Part 3: Major	25/08/2022	Closed on 31/10/2022
2238816-202208-M3	4.4.5.6 Part 3: Major	25/08/2022	Closed on 31/10/2022

### 3.5 Issues Raised by Stakeholders

IS #	Description
1	<b>Feedback:</b> Teacher (SK Dxxx Bxxxxxx Jxxx and SK Sxx Lxxx) He has been a teacher at SK Dxxx Bxxxxxx Jxxx for almost two years now. According to him, there are around 100 estate's students at the school and the estate has a good relationship where the estate has contributed the manpower for post flood that was occurred recently. The parents that work in the estate has also helps in contributing for those activity. He also stated that they also had the Ziarah Cakna Program where the teachers will visit the student at the student's house if there is long period of absence of students or any concern raised. There is no estate's activity that affecting the school.
	<b>Management Responses:</b> Will keep maintaining the good practise and will improve further in giving support to all stakeholders.
	<b>Audit Team Findings:</b> No further issue.
2	<b>Feedback:</b> Smallholder There is clear boundary (bunds) that was maintained by the estate. The smallholder was allowed to use the estate's road and was charged with toll per entry. There is no issued raised between the smallholder and the estate.
	<b>Management Responses:</b> Will keep maintaining the good practise and will improve further in giving support to all stakeholders.
	<b>Audit Team Findings:</b> No further issue.
3	<b>Feedback:</b> Gender Committee Representative, worker representative, NUPW representative During the stakeholder meeting, it was informed by the representative that there is no harassment has happened in the estate premise. Any issues or complaint received will be discuss in gender committee meeting without prejudice. Regular meetings between the estate management and NUPW committee are conducted to address any matter arising from the workers. Worker's welfare including housing, salary payment and benefit are well taken care of by the estate management.

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	<b>Management Responses:</b> Will keep the good practise, all workers are asset to the company, and they will be taken care.
	<b>Audit Team Findings:</b> No further issue.
4	<b>Feedback:</b> Contractor (Pxxxxxxxx Kxxxxxx Sxxxx, Rxxxx Axxxx Exxxxxxxx) Interview with the representative, the estate management and the contractor have a very good relationship between both parties. According to the contractor, tendering and payment process was made by the HQ. The contractor was given PTW (permit to work) every week before starting their works at the estate or the mill. The estate has also given briefing to the contractor before starting their services in the estate. The contractor has also provided PPE and conducted the NRA to their workers as per requirement from the estate management.
	<b>Management Responses:</b> No further issue.
	<b>Audit Team Findings:</b> No further issue.
5	<b>Feedback:</b> Neighbouring village (Penghulu Mukim Cxxxx Bxxx and Axxx Bxx Mxxxxxx – Head of Village Hj. Kxxxxxx) Good cooperation given by estate management team. Contribution of manpower and machinery were given if there is any assistance required. Relationship and contribution with the estate management were consistent as informed during the stakeholder consultation. The management will help whenever they requested for help. Estate under SD Guthrie Berhad is known for offering job opportunity to the villager. No land dispute between SD Guthrie Berhad estates and villagers. Demarcation of boundaries by the trenches, fencing and boundary stone were available. They also informed that the estates operations do not disrupt villagers' life and daily activity.
	<b>Management Responses:</b> No further issue.
	<b>Audit Team Findings:</b> No further issue.

### 3.6 List of Stakeholders Contacted

<b>Government Officer:</b> 1. SK. Dxxx Txxx Jxxxx 2. SK Sri Lxxxx	<b>Community/neighbouring village:</b> 1. Gxx Hx Hxx – Smallholder 2. Penghulu Mukim Cxxxx Bxxx 3. Axxx Bxx Mxxxxxx – Head of Village Hj. Kxxxxxx
<b>Suppliers/Contractors/Vendors:</b> 1. Pxxxxxxxx Kxxxxxx Sxxxx 2. Hxxxxx Exxxxxxx 3. Rxxxx Axxxx Exxxxxxxx	<b>Worker's Representative/Gender Committee:</b> 1. NUPW representative 2. Gender committee

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**Section 4: Assessment Conclusion and Recommendation**

<b>Acknowledgement of Internal Responsibility and Formal Sign-off of Assessment Findings</b>	
Based on the findings during the assessment SOU 20 Chaah Palm Oil Mill and Its Supply Bases Certification Unit complies with the MS 2530-3:2013 and MS 2530-4:2013. It is recommended that the certification of SOU 20 Chaah Palm Oil Mill and Its Supply Bases Certification Unit is <del>approved and/or</del> continued.	
<b>Acknowledgement of Assessment Findings</b>	<b>Report Prepared by</b>
<b>Name:</b> Shylaja Devi Vasudevan Nair	<b>Name:</b> Zulkifli Bin Kamarol Zaman
<b>Company name:</b> SD Guthrie Berhad	<b>Company name:</b> BSI Services Malaysia Sdn Bhd
<b>Title:</b> Head Sustainability Compliance Unit, Group Sustainability Department	<b>Title:</b> Client Manager
<b>Signature:</b> 	<b>Signature:</b> 
<b>Date:</b> 15/10/2024	<b>Date:</b> 12/09/2024

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**Appendix A: Summary of the findings by Principles and Criteria**

**MS 2530-3: 2013 Malaysia Sustainable Palm Oil (MSPO) Part 3: General Principles for Oil Palm Plantations and Organized Smallholders**

Criterion / Indicator		Assessment Findings	Compliance
<b>4.1 Principle 1: Management commitment &amp; responsibility</b>			
<b>Criterion 4.1.1 – Malaysian Sustainable Palm Oil (MSPO) Policy</b>			
<b>4.1.1.1</b>	A policy for the implementation of MSPO shall be established. - <b>Major compliance</b> -	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, dated 02/12/2019. The implementation of MSPO has been incorporated in the policy.	Complied
<b>4.1.1.2</b>	The policy shall also emphasize commitment to continual improvement. - <b>Major compliance</b> -	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, dated 02/12/2019. The policy covers commitment to: <ul style="list-style-type: none"> <li>• Promoting good governance and transparency</li> <li>• Contributing to a better society</li> <li>• Minimizing environmental harm</li> <li>• Delivering sustainability quality.</li> </ul> The policy is guided by three main documents i.e.: <ul style="list-style-type: none"> <li>➤ Responsible Agriculture Charter</li> <li>➤ Human Rights Charter</li> </ul>	Complied
<b>Criterion 4.1.2 – Internal Audit</b>			

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Criterion / Indicator		Assessment Findings	Compliance									
4.1.2.1	Internal audit shall be planned and conducted regularly to determine the strong and weak points and potential area for further improvement. <b>- Major compliance -</b>	<p>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. 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>Sg. Simpang Kiri</td><td>24/05/2024</td><td>8 Major, 0 Minor, 2 OFI</td></tr><tr><td>North Labis</td><td>23/05/2024</td><td>9 Major, 0 Minor, 1 OFI</td></tr></table>	Estate	Date of internal audit	Internal Audit Results	Sg. Simpang Kiri	24/05/2024	8 Major, 0 Minor, 2 OFI	North Labis	23/05/2024	9 Major, 0 Minor, 1 OFI	Complied
Estate	Date of internal audit	Internal Audit Results										
Sg. Simpang Kiri	24/05/2024	8 Major, 0 Minor, 2 OFI										
North Labis	23/05/2024	9 Major, 0 Minor, 1 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. <b>- Major compliance -</b>	<p>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.</p> <table><tr><td>Estate</td><td>Date of internal audit</td><td>Internal Audit Results</td></tr><tr><td>Sg. Simpang Kiri</td><td>24/05/2024</td><td>8 Major, 0 Minor, 2 OFI</td></tr><tr><td>North Labis</td><td>23/05/2024</td><td>9 Major, 0 Minor, 1 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	Sg. Simpang Kiri	24/05/2024	8 Major, 0 Minor, 2 OFI	North Labis	23/05/2024	9 Major, 0 Minor, 1 OFI	Complied
Estate	Date of internal audit	Internal Audit Results										
Sg. Simpang Kiri	24/05/2024	8 Major, 0 Minor, 2 OFI										
North Labis	23/05/2024	9 Major, 0 Minor, 1 OFI										
4.1.2.3	Report shall be made available to the management for their review. <b>- Major compliance -</b>	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									

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Criterion / Indicator		Assessment Findings			Compliance
		Estate	Date of internal audit	Date of management review	
		Sg. Simpang Kiri	24/05/2024	02/08/2024	
		North Labis	23/05/2024	21/06/2024	
<b>Criterion 4.1.3 – Management Review</b>					
<b>4.1.3.1</b>	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. <b>- Major compliance -</b>	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. All operating unit under SD Guthrie Berhad has implemented 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	
		Sg. Simpang Kiri	10/05/2024	02/08/2024	
		North Labis	23/05/2024	21/06/2024	
<b>Criterion 4.1.4 – Continual Improvement</b>					
<b>4.1.4.1</b>	The action plan for continual improvement shall be based on consideration of the main social and environmental impact and opportunities of the company. <b>- Major compliance -</b>	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. Sighted the continuous improvement plan is such as follow: <u>Sg. Simpang Kiri Estate:</u> 1. To identify unsafe acts and conditions to minimize near misses/accident occurrences via E-sime+ system.			Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>2. To keep track of the FFB movement. Bunch counter and harvesting mandores provided with gadget (smart phone Samsung X cover) to monitor the total FFB harvested and despatched.</p> <p><u>North Labis Estate:</u></p> <p>1. To add rest huts in field 2014A, 2015A, 2014C, 2016B and Simpang Lima.</p> <p>2. To construct for roads in the housing estate line site to be repaired in Sg. Labis.</p> <p>3. Installation of solar lights at every 3 intersections in the Sg. Labis line site</p>	
<b>4.1.4.2</b>	<p>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.</p> <p><b>- Major compliance -</b></p>	<p>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.</p>	Complied
<b>4.1.4.3</b>	<p>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.</p> <p><b>- Major compliance -</b></p>	<p>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.</p>	Complied
<b>4.2 Principle 2: Transparency</b>			
<b>Criterion 4.2.1 – Transparency of information and documents relevant to MSPO requirements</b>			



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Criterion / Indicator		Assessment Findings	Compliance
4.2.1.1	<p>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.</p> <p><b>- Major compliance -</b></p>	<p>SD Guthrie Berhad (formerly known as Sime Darby Plantation Berhad) has developed Standard Operation Manual (SOM) – Procedure for External Communication, Appendix 5.5.3.2, version 1 dated 01/04/2008 to put in place a system to effectively communicate with external interested parties on matters pertaining to performance of the estate. While for procedure related for internal stakeholder was documented in the Sustainable Plantation Management System, Appendix 5, version 1 dated 01/11/2008 under section Flowchart and Procedures on Handling Internal Issues.</p> <p>Timeframe for internal and external communication to provide feedback within two weeks from the date of receipt for communication requiring direct feedback and within one week of the completion of the investigation for communication requiring investigation.</p> <p>The management have communicated the information to the relevant stakeholders during stakeholder meeting. Latest stakeholder meeting conducted for all sampled estates are as follows:</p> <ul style="list-style-type: none"> <li>• Sg. Simpang Kiri Estate – Stakeholder meeting was conducted on 17/01/2024.</li> <li>• North Labis Estate – Stakeholder meeting was conducted on 26/04/2024.</li> </ul>	Complied
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><b>- Major compliance -</b></p>	<p>Management documents related to sustainability available at each operating units visited during the on-site audit upon request including sustainability policies, procedures, social impact assessment report, land titles, occupational safety &amp; health plan, complaints &amp; grievance records, continuous improvement plan and environmental assessments as well as management action plans.</p> <p>Furthermore, annual sustainability report, sustainability policies, Human Right Charter documents, company statement and global</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		documents are published in the company's website; <a href="https://www.sdguthrie.com/sustainability/reports-policies-and-statements/">https://www.sdguthrie.com/sustainability/reports-policies-and-statements/</a> . The website is found accessible for public user. Management also have listed confidential documents such as financial statement, account statements, personal file, stock book and contract agreement.	
<b>Criterion 4.2.2 – Transparent method of communication and consultation</b>			
<b>4.2.2.1</b>	Procedures shall be established for consultation and communication with the relevant stakeholders. <b>- Major compliance -</b>	The management have established a document regarding to communication to internal and external Stakeholder under Sustainability Plantation Management System (SPMS) under Appendix 5 Flowchart and Procedure on handling social issues dated 01/11/2008. This document has elaborated the standard procedure under Estate Quality Management System (EQMS); Standard Operation Manual (SOM) under Sub section 5.5 procedure for internal and external communication dated 1/11/2008 for estate.	Complied
<b>4.2.2.2</b>	A management official should be nominated to be responsible for issues related to Indicator 1 at each operating unit. <b>- Minor compliance -</b>	<u>Sg. Simpang Kiri Estate</u> At each operational unit, management has appointed 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 Manager on 12/03/2024. <u>North Labis Estate</u> At each operational unit, management has appointed Assistant Manager in charge responsible for addressing social issues. The appointment as specified in the appointment letter and was verify by Manager on 15/07/2024.	Complied
<b>4.2.2.3</b>	List of stakeholders, records of all consultation and	The visited estates have established a Stakeholders list, documented	Complied

Criterion / Indicator		Assessment Findings	Compliance						
	communication and records of action taken in response to input from stakeholders should be properly maintained. <b>- Major compliance -</b>	<p>in the Stakeholders List FY 2024, updated in May 2024 for Sg. Simpang Kiri Estate and August 2024 for North Labis Estate. Stakeholders were categorized into Contractors, Vendors/Suppliers, Local Community, and Other Interested Parties (including Government Agencies, Schools, Hospitals, Police Stations, OCP, etc.). Consultation and communication took place through written reports and meetings.</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. Stakeholder meeting conducted is such as follow:</p> <table><tr><td>Estate</td><td>Date</td></tr><tr><td>Sg. Simpang Kiri</td><td>17/01/2024</td></tr><tr><td>North Labis</td><td>26/04/2024</td></tr></table>	Estate	Date	Sg. Simpang Kiri	17/01/2024	North Labis	26/04/2024	
Estate	Date								
Sg. Simpang Kiri	17/01/2024								
North Labis	26/04/2024								
Criterion 4.2.3 – Traceability									
4.2.3.1	The management shall establish, implement and maintain a standard operating procedure to comply with the requirements for traceability of the relevant product(s). <b>- Major compliance -</b>	<p>SD Guthrie Berhad (formerly known as Sime Darby Plantation Berhad) has established traceability procedure to be adopted by all operating unit. This procedure documented in the procedure entitled Sustainable Supply Chain and Traceability Procedure for Upstream Malaysia (SDP/GSD/202401/SCCS), dated January 2024. The objectives of the procedure are as below:</p> <p>1. To ensure that the production and claims of certified sustainable materials adhere to the relevant sustainability certification systems (RSPO Principle and Criteria (P&amp;C), RSPO Supply Chain Certification Standard (SCC) Standard; Malaysian Sustainable</p>	Complied						

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

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Criterion / Indicator		Assessment Findings	Compliance						
		<p>infield evacuation.</p> <p>Among documents that has been reviewed are as follows:</p> <p>1) Estate weighbridge ticket/dispatch note.</p> <p>2) Bunch Count Form.</p> <p>3) Mill weighbridge ticket.</p> <p>Traceability exercise for the FFB movement has been conducted during the audit and found the traceability of FFB from field/block to mill can be demonstrate clearly. Weighbridge ticket from the mill and documents despatch from the estate has been sampled for verification during the audit, for example:</p> <p><u>Sg. Simpang Kiri Estate</u></p> <table><tr><td>Despatch note/Estate weighbridge ticket</td><td>Mill weighbridge ticket</td></tr><tr><td><ul style="list-style-type: none"><li>- Ticket no.: 27106</li><li>- Date: 01/07/2024</li><li>- Product: FFB</li><li>- Bunches: 2,720</li><li>- Vehicle no.: JRT 9500</li><li>- Nett weigh: 11,700 kg</li><li>- Field: 2003B, 2012A, 2016C</li><li>- MSPO certificate no.: MSPO 685287</li><li>- MSPO cert. validity: 28/12/2022 to 27/12/2027</li></ul></td><td><ul style="list-style-type: none"><li>- Ticket no.: 188683</li><li>- Date: 01/07/2024</li><li>- Product: FFB</li><li>- Bunches: 2,720</li><li>- Vehicle no.: JRT 9500</li><li>- Nett weigh: 11,110 kg</li><li>- Field: 2003B, 2012A, 2016C</li></ul></td></tr></table> <p><u>North Labis Estate</u></p> <table><tr><td>Despatch note/Estate weighbridge ticket</td><td>Mill weighbridge ticket</td></tr></table>	Despatch note/Estate weighbridge ticket	Mill weighbridge ticket	<ul style="list-style-type: none"><li>- Ticket no.: 27106</li><li>- Date: 01/07/2024</li><li>- Product: FFB</li><li>- Bunches: 2,720</li><li>- Vehicle no.: JRT 9500</li><li>- Nett weigh: 11,700 kg</li><li>- Field: 2003B, 2012A, 2016C</li><li>- MSPO certificate no.: MSPO 685287</li><li>- MSPO cert. validity: 28/12/2022 to 27/12/2027</li></ul>	<ul style="list-style-type: none"><li>- Ticket no.: 188683</li><li>- Date: 01/07/2024</li><li>- Product: FFB</li><li>- Bunches: 2,720</li><li>- Vehicle no.: JRT 9500</li><li>- Nett weigh: 11,110 kg</li><li>- Field: 2003B, 2012A, 2016C</li></ul>	Despatch note/Estate weighbridge ticket	Mill weighbridge ticket	
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Despatch note/Estate weighbridge ticket	Mill weighbridge ticket								

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Criterion / Indicator		Assessment Findings	Compliance
		<div> <ul style="list-style-type: none"> <li>- Ticket no.: 36055</li> <li>- Date: 17/05/2024</li> <li>- Product: FFB</li> <li>- Bunches: 960</li> <li>- Vehicle no.: JRB 5448</li> <li>- Nett weigh: 13,040 kg</li> <li>- Field: 2015A</li> <li>- MSPO certificate no.: MSPO 685287</li> <li>- MSPO cert. validity: 28/12/2022 to 27/12/2027</li> </ul> </div> <div> <ul style="list-style-type: none"> <li>- Ticket no.: 187268</li> <li>- Date: 17/05/2024</li> <li>- Product: FFB</li> <li>- Bunches: 960</li> <li>- Vehicle no.: JRB 5448</li> <li>- Nett weigh: 13,040 kg</li> <li>- Field: 2015A</li> </ul> </div> <p>Based on the above weighbridge ticket and dispatch note from estate and mill, it was found that the information tallied. The total bunches in the bunch count form were also cross-checked and found to tally with the dispatch notes.</p>	
<b>4.2.3.2</b>	The management shall conduct regular inspections on compliance with the established traceability system. <b>- Major compliance -</b>	Management has conducted regular inspection of compliance with the traceability system. Regular inspection on compliance of the system is verified by staff, assistant manager and manager of the estates as verified in the records of FFB such as weighbridge ticket, daily FFB record book, dispatch chit and summary of FFB for the month. Moreover, the periodical monitoring of the compliance of the traceability system against the MSPO Standard is performed through the internal audit by the Group Sustainability Department. It has been verified in the internal audit report at all sampled estates.	Complied
<b>4.2.3.3</b>	The management should identify and assign suitable employees to implement and maintain the traceability system. <b>- Minor compliance -</b>	At all sampled estates, management has identified and assigned person responsible for traceability system. Appointment letters entitled 'Appointment as Person in Charge for Environment/Quality Management System' of the appointed person is made available during	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>the audit as evident below:</p> <ul style="list-style-type: none"> <li>• <u>Sg. Simpang Kiri Estate</u> <ul style="list-style-type: none"> <li>- Assistant Manager appointed as person in charge for traceability system through appointment letter dated 01/01/2024.</li> </ul> </li> <li>• <u>North Labis Estate</u> <ul style="list-style-type: none"> <li>- Senior Assistant Manager appointed as person in charge for traceability system through appointment letter dated 01/07/2024.</li> </ul> </li> </ul> <p>The appointed person responsibilities related to MSPO traceability, are clearly outlined in point 10 of the appointment letter.</p>	
<b>4.2.3.4</b>	<p>Records of sales, delivery or transportation of FFB shall be maintained.</p> <p><b>- Major compliance -</b></p>	<p>All sampled estate has maintained transportation documentation to the palm oil mill covering the estate weighbridge ticket, FFB despatch note and weighbridge ticket from palm oil mill as a means to records all transportation of the FFB to the POM. This has been verified in the indicator 4.2.3.1. In addition, monthly summary of the FFB despatch to the mill were made available and verified during the audit.</p>	Complied
<b>4.3 Principle 3: Compliance to legal requirements</b>			
<b>Criterion 4.3.1 – Regulatory requirements</b>			
<b>4.3.1.1</b>	<p>All operations are in compliance with the applicable local, state, national and ratified international laws and regulations.</p> <p><b>- Major compliance -</b></p>	<p>Sg. Simpang Kiri Estate continued to comply with the legal requirements. Among the evidence of legal compliance as follows:</p> <ol style="list-style-type: none"> <li>1. MPOB License - 532593002000 – 'Menjual and mengalih' FFB for estate operation – expiry 30/09/2024</li> <li>2. 'Permit Barang Kawalan Berjadual' – J006183 – Purchase and Storage Diesel (Euro 2M) – Expiry 04/01/2026</li> </ol>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>3. 'Pengandung Tekanan Tak Berapi'– PMT-JH/24234585 – Air Compressor (JH PMT 27205) – expiry 03/06/2025.</p> <p>4. 'Permit Khas Barang Kawalan Berjadual' – PK/2023/P/J-000762 – Purchase and Storage Petrol – Expiry 08/01/2025</p> <p>North Labis Estate continued to comply with the legal requirements. Among the evidence of legal compliance as follows:</p> <p>1. MPOB License - 522496002000 – 'Menjual and mengalih' FFB for estate operation – expiry 30/04/2025</p> <p>2. MPOB License - 622691011000 – 'Menghasilkan, Menjual Dan Mengalih, Menyimpan' SLG Biji Nursery operation – expiry 31/05/2025</p> <p>3. 'Permit Barang Kawalan Berjadual' – JH(SGT)0028/83P(SK) – Purchase and Storage Diesel (Euro 2M) – Expiry 09/06/2027</p> <p>4. Permit Barang Kawalan Berjadual' – JH(SGT)0149/09PSK – Purchase and Storage Diesel (Euro 2M) – Expiry 09/06/2027.</p> <p>5. 'Pengandung Tekanan Tak Berapi'– PMT-JH/23217431 – Air Compressor (JH PMT 2909) – expiry 29/11/2024</p>	
<b>4.3.1.2</b>	<p>The management shall list all laws applicable to their operations in a legal requirements register.</p> <p><b>- Major compliance -</b></p>	<p>All operating units have Legal &amp; Other Requirements Register (LORR) covering all the necessary regulatory requirements. Refer to Legal Register with addition to applicable laws since last assessment as follows:</p> <p>1. Whistleblower Protection Act 2010</p> <p>2. Minimum Wages Order 2022, Amendment 2022</p> <p>3. Fire Services Act 1988 (Act 341) Amendment 2020</p> <p>4. "Pembangunan Sumber Manusia Berhad" Act 2000</p> <p>5. Anti-Sexual Harassment Act 2021</p>	Complied



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Criterion / Indicator		Assessment Findings	Compliance
		6. Employees' Social Security (Amendment) Act 2022 7. Employment Insurance System (EIS) (Amendment) Act 2022 8. Control of Supplies Act 1961 9. Employment (Amendment) Act 2022 10. Occupational Safety and Health (Amendment) Act 2022	
<b>4.3.1.3</b>	The legal requirements register shall be updated as and when there are any new amendments or any new regulations coming into force. <b>- Major compliance -</b>	Documented procedure has been established and implemented; refer to Estate Quality Management System, Level 2: Standard Operating Manual, Appendix 5.2.4: Procedure for Legal and Other Requirements dated 10/12/2008. A mechanism to ensure compliance to legal and other requirement has been documented in EQMS (Estate Quality Management System) under Standard Operation Manual distributed to all operating units under SOU 20.  Group Sustainability Department (GSD) and respective operating units will undertake the responsibility of identifying, managing, updating, and tracking the legal requirement as well as monitoring the status of legal compliance.	Complied
<b>4.3.1.4</b>	The management should assign a person responsible to monitor compliance and to track and update the changes in regulatory requirements. <b>- Minor compliance -</b>	Group Sustainability Department will update the operating regarding any changes on applicable laws to the operating units. The person responsible appointed at the operating units will update the changes in the Legal Register. <u>Sg. Simpang Kiri Estate</u> The Assistant Manager has been appointed as person responsible to monitor any changes to the LORR and update, when necessary, as per appointment letter dated 01/01/2024 signed by the Manager. <u>North Labis Estate</u>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		The Assistant Manager has been appointed as person responsible to monitor any changes to the LORR and update, when necessary, as per appointment letter dated 01/07/2024 signed by the Manager.	
<b>Criterion 4.3.2 – Lands use rights</b>			
<b>4.3.2.1</b>	The management shall ensure that their oil palm cultivation activities do not diminish the land use rights of other users. - <b>Major compliance</b> -	Sg. Simpang Kiri Estate and North Labis Estate demonstrated with legal ownership or leases with legal documents. Therefore, the estate oil palm cultivation activities have not diminished the land use rights of other users.  Onsite visit verified there no evidence to show that estate activities had diminished the land use rights of others.	Complied
<b>4.3.2.2</b>	The management shall provide documents showing legal ownership or lease, history of land tenure and the actual use of the land. - <b>Major compliance</b> -	Both visited estates (i.e., Sg Simpang Kiri Estate and North Labis Estate) demonstrated with legal ownership or leases with legal documents. <u>Sg. Simpang Kiri Estate</u> Document review on the land titles were available at the estate office with quit rents payment to Johor State. Sample of land title is as following: 1. Ownership No: 74XX State: Johor District: Batu Pahat Lot No: XXX Hectarage: 1538.0053 ha 2. Ownership No: 14XXX State: Johor	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>District: Batu Pahat  Lot No: XXX  Hectarage: 105.6228 ha</p> <p>3. Ownership No: 14XXX  State: Johor  District: Batu Pahat  Lot No: XXX  Hectarage: 183.3223 ha</p> <p><u>North Labis Estate</u>  Document review on the land titles were available at the estate office with quit rents payment official receipt dated 27/03/2024 to Johor State.  Sample of land title is as following:</p> <p>1. Ownership No: 37XXX  State: Johor  District: Segamat - Labis  Lot No: 8XXX  Hectarage: 11.17 ha</p> <p>2. Ownership No: 58XXX  State: Johor  District: Segamat - Labis  Hectarage: 1943.364 ha</p> <p>3. Ownership No: 3XX  State: Johor</p>	

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Criterion / Indicator		Assessment Findings	Compliance
		District: Segamat – Labis Hectarage: 0.8675 ha	
<b>4.3.2.3</b>	Legal perimeter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable. <b>- Major compliance -</b>	<b>Sg. Simpang Kiri Estate</b> The estate legal boundary was clearly demarcated and the sample in the boundary stone location map at field P06 (Boundary with village) <b>North Labis Estate</b> The estate legal boundary was clearly demarcated and the sample in the boundary stone location map at field P99 (Boundary with smallholder)	Complied
<b>4.3.2.4</b>	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). <b>- Minor compliance -</b>	There was no land dispute at all sampled estates. SD Guthrie Berhad has the legal ownership documents as demonstrated by possessing land titles.	N/A
<b>Criterion 4.3.3 – Customary rights</b>			
<b>4.3.3.1</b>	Where lands are encumbered by customary rights, the company shall demonstrate that these rights are understood and are not being threatened or reduced. <b>- Major compliance -</b>	Not applicable since there is no customary rights. Land has been legally owned by the company and has been verified by the land title.	N/A
<b>4.3.3.2</b>	Maps of an appropriate scale showing extent of recognized customary rights land, if any, should made available. <b>- Minor compliance -</b>	Not applicable since there is no customary rights. Land has been legally owned by the company and has been verified by the land title.	N/A

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Criterion / Indicator		Assessment Findings	Compliance
<b>4.3.3.3</b>	Negotiation and FPIC shall be recorded and copies of negotiated agreements should be made available. - <b>Major compliance</b> -	Not applicable since there is no customary rights. Land has been legally owned by the company and has been verified by the land title.	N/A
<b>4.4 Principle 4: Social responsibility, health, safety and employment condition</b>			
<b>Criterion 4.4.1: Social Impact Assessment (SIA)</b>			
<b>4.4.1.1</b>	Social impact should be identified and plans are implemented to mitigate the negative impacts and promote the positive ones. - <b>Minor compliance</b> -	SD Guthrie Berhad has conducted the assessment to determined social impact from the Operation Unit. The social impact assessment was conducted together for all estate of SOU 20. Sighted the Social Impact Assessment Report (SIA) Report SOU 20 Chaah dated 06/04/2015 – 09/04/2015. Based on the assessment conducted, the operation unit has established management plan on Social Impact Assessment in the document of Social Action Plan. The plan was updated on annually basis with addition of issues raise during stakeholders meeting, NUPW meetings, stakeholders' complaints and grievances, OPP reports, Social Dialogue, feedback from Suara Kami, Whistleblowing and others. Objective of the Social Management Plan Year 2024 is to review social impacts to mitigate negative impacts and promote positive ones, ensuring compliance to SOP and legal, to contribute to local development and others.  For North Labis Estate, the estate has also conducted the SIA on replanting activity. Latest SIA for replanting activity was conducted on 11/03/2024. Sighted the Addendum Social Impact Assessment (SIA) on Replanting Activity report is available as per audit. Verify there is no concerns and complaints were record from the assessment based on interview with the workers and during stakeholder consultation. Any issue or concern from the SIA, stakeholder meeting, gender	Complied

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Criterion / Indicator		Assessment Findings	Compliance												
		meeting or union meeting will be included in the Management Plan on Social Impact Assessment FY2024.													
<b>Criterion 4.4.2:</b> Complaints and grievances															
<b>4.4.2.1</b>	<p>A system for dealing with complaints and grievances shall be established and documented.</p> <p><b>- Major compliance -</b></p>	<p>SD Guthrie Berhad has implemented the Complaint Book (Internal), Complaint/Feedback Form (External), and Communication Book (Internal &amp; 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).</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 without interview of witness or review of documents</td><td>Request for repatriation, inquiries on housing condition and repairs, understanding of wage calculation, requests of transfer</td><td>Non-anonymous</td><td>2 weeks</td></tr> <tr> <td>Investigations involving interview of complaint and</td><td>Does not involve interviews with</td><td>Non-anonymous</td><td>Not more than 4 weeks</td></tr> </tbody> </table>	Criteria	Example of grievance	Timeline		Inquiries or confirmation from operating units without interview of witness or review of documents	Request for repatriation, inquiries on housing condition and repairs, understanding of wage calculation, requests of transfer	Non-anonymous	2 weeks	Investigations involving interview of complaint and	Does not involve interviews with	Non-anonymous	Not more than 4 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												
Investigations involving interview of complaint and	Does not involve interviews with	Non-anonymous	Not more than 4 weeks												

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Criterion / Indicator		Assessment Findings				Compliance
		review of documents (not complex)	randomly selected workers	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	
<b>4.4.2.2</b>	The system shall be able to resolve disputes in an effective, timely and appropriate manner that is accepted by all parties. <b>- Major compliance -</b>	SD Guthrie Berhad has implemented the Complaint Book (Internal), Complaint/Feedback Form (External), and Communication Book (Internal & External) to document communications and complaints.				Complied

Criterion / Indicator		Assessment Findings				Compliance
		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:				
		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	Harassment or disrespect by supervisor, unfair termination, Fraud,	Non-anonymous and anonymous	Not more than 3 months			



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Criterion / Indicator		Assessment Findings				Compliance
		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	misappropriation, manipulation of documents			
		<p>Sighted there is one complaint received at Sg. Simpang Kiri Estate regarding the recruitment Fee at Suara Kami on 22/07/2024. Details of the complaint as below:</p> <ul style="list-style-type: none"> <li>One worker claimed that he had been paid RM1000 to the agent for his passport and medical to become an employee of SD Guthrie Berhad (formerly known as Sime Darby Plantation Berhad) during the SWS Audit. However, since he only wanted a placement in SD Guthrie Berhad (formerly known as Sime Darby Plantation Berhad), he did not raise any report in any grievance channels. This issue was not raised to Estate's management during orientation/first week when the Estate's executive/personnel</li> </ul>				

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		<p>asked if the employees has paid any amount to the agent. Due to that, seek for kind assistance to review on this issue.</p> <p>Verify from above complaint, auditor has interviewed the complainant and confirm that he paid RM1000 to the PL (Perekrut Lapangan) for medical and passport. Interview with the management, the issue is still in progress. Investigation regarding this complaint was made on 26/07/2024 by Group Sustainability Department (GSD), and the details will be notified to the agent in August 2024 for reimbursement to be done by the workers. Referring to the Grievance Response Standard Operating (Version 3.0, date approved on 07/05/2024), timeline for the investigation was stipulated in clause 3.3, shows that in investigation should not more than 4 weeks. The investigation took for this complaint is comply with the SOP.</p>	
<b>4.4.2.3</b>	<p>A complaint form should be made available at the premises, where employees and affected stakeholders can make a complaint.</p> <p><b>- Minor compliance -</b></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
<b>4.4.2.4</b>	<p>Employees and the surrounding communities should be made aware that complaints or suggestions can be made any time.</p> <p><b>- Minor compliance -</b></p>	<p><u>Sg. Simpang Kiri Estate</u></p> <p>The awareness on surrounding communities for complaints or suggestion have been given during "Mesyuarat Stakeholder 2024" dated 17/01/2024 at Dewan Ladang Chaah. The estate management has also conducted the training for employees and stakeholders respectively. Details of the training is such as follow:</p> <ul style="list-style-type: none"> <li>Workers</li> </ul>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>Title: Briefing of ILO Validation – Freedom of Movement, Wages, Passport, Physical &amp; Sexual Abuse, Medical Access, Social Dialogue, Grievance Channel, Housing and OPP</p> <p>Date: 03/05/2024</p> <p>Evidence: Photos and attendance list</p> <p><u>North Labis Estate</u></p> <p>The awareness on surrounding communities for complaints or suggestion have been given during "Mesyuarat Kejiranan "Stakeholder"" dated 26/04/2024 at North Labis Estate Meeting Room. The estate management has also conducted the training for employees and stakeholders respectively. Details of the training is such as follow:</p> <ul style="list-style-type: none"> <li>Workers</li> </ul> <p>Title: Training on ILO Indicator, Deception, Restriction Movement, Retention of Identity Document, Debt Bondage, Abusive working hour and living condition, physical and sexual, isolation, excessive working hour, vulnerability exploitation, intimidation and threats, withholding wages</p> <p>Date: 16/04/2024</p> <p>Evidence: Photos and attendance list</p>	
<b>4.4.2.5</b>	<p>Complaints and resolutions for the last 24 months shall be documented and made available to affected stakeholders upon request.</p> <p><b>- Major compliance -</b></p>	Record review found that previous complaints and requests for the past 24 months were still available.	Complied
<b>Criterion 4.4.3:</b> Commitment to contribute to local sustainable development			

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<b>4.4.3.1</b>	Growers should contribute to local development in consultation with the local communities. - <b>Minor compliance</b> -	<p><u>Sg. Simpang Kiri Estate</u>  For contribution to local development, the estate has conducted activity of Iftar Ramadan on 13/03/2024 for all workers in the estate.</p> <p><u>North Labis Estate</u>  For contribution to local development, the estate has allowing to use the estate's road for Sri Maha Mariamman Temple for ritual activity that was conducted on 09 – 11/08/2024.</p>	Complied
<b>Criterion 4.4.4: Employees safety and health</b>			
<b>4.4.4.1</b>	An occupational safety and health policy and plan shall be documented, effectively communicated and implemented. - <b>Major compliance</b> -	<p>SD Guthrie Berhad (Formerly known as Sime Darby Plantation Berhad) have established the Group Policy on Health, Safety &amp; Environment (HSE) Policy Statement signed by the CEO on 05/05/2022. The policy has been communicated to the workers through induction training for new workers, morning briefing and displayed at various notice boards within the estates.</p> <p>The estates have established Safety and Health Management Plan and documented in Environment, Safety and Health Plan FY 2024. The management plan includes the ESH Risk Management, Emergency Response Procedure, Chemical Safety Management, Noise Boundary Monitoring, Health monitoring.</p> <p>The policy was briefed to all workers at Sg. Simpang Kiri Estate on 18/03/2024, while for North Labis Estate briefing was conducted on 28/05/2024.</p>	Complied
<b>4.4.4.2</b>	The occupational safety and health plan shall cover the following:	<p>The occupational safety and health plan cover the following:</p> <p>a) SD Guthrie Berhad (formerly known as Sime Darby Plantation Berhad) have established the Group Policy on Health, Safety &amp; Environment (HSE) Policy Statement signed by the CEO on</p>	Complied

Criterion / Indicator	Assessment Findings	Compliance
<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> <ul style="list-style-type: none"> <li>i. all employees involved shall be adequately trained on safe working practices</li> <li>ii. all precautions attached to products shall be properly observed and applied</li> </ul> <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>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</p>	<p>05/05/2022. The policy has been communicated to the staffs and workers through induction training for new workers, morning briefing and displayed at various notice boards within the estate. The briefing was conducted on 18/03/2024 for Sg. Simpang Kiri Estate and 28/05/2024 at North Labis Estate.</p> <p>b) SD Guthrie Berhad (formerly known as Sime Darby Plantation Berhad) have established Standard Operating Procedure for OSH Risk Assessment – UM/HSE/SP/01 dated 09/03/2021. Both visited estates (i.e., Sg. Simpang Kiri Estate and North Labis Estate have conducted risk assessments for all the operations and documented in the Hazard Identification, Risk Assessment, and Risk Control (HIRARC). The assessment covers all main operations and support operations. Among the activities verified in the HIRARC included the processing activities (Harvesting, Manuring and Spraying) and maintenance activities (Workshop)</p> <p>HIRARC is reviewed on annually and as and when there are any accidents that occur in the estate. Verified the latest review of HIRARC on all activities was conducted.</p> <p>Chemical Health Risk Assessment was conducted in compliance to the OSHA Act 1994 and the Use and Standard of Exposure of Chemicals Hazardous to Health (USECHH) Regulations 2000 to assess the risks associated to hazardous chemicals used in the estate. The CHRA reports were available in the estate as below:</p> <ul style="list-style-type: none"> <li>• Sg. Simpang Kiri Estate: The Chemical Health Risk Assessment Report (Ref. Number: HQ/22/ASS/00/00052-2023/47) conducted by ETXXX ConXXXXX &amp; EngiXXXXX PLT (DOSH Registration: HQ/22/ASS/00/00052) on 23/05/2023.</li> <li>• North Labis Estate: The Chemical Health Risk Assessment</li> </ul>	

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<p>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><b>- Major compliance -</b></p>	<p>Report (Ref. Number: HQ/22/ASS/00/00052-2023/38) conducted by ETXXX ConXXXXX &amp; EngiXXXXX PLT (DOSH Registration: HQ/22/ASS/00/00052) on 24/05/2023.</p> <p>Medical Surveillance was conducted for workers exposed to chemicals and welding fumes in the estate as recommended in the CHRA. The medical surveillance was conducted to monitor the level of exposure on the workers towards the chemicals and fumes. Details of medical surveillance conducted at sampled estates are as below:</p> <ul style="list-style-type: none"> <li>Sg. Simpang Kiri Estate Medical Surveillance was conducted on 09-17/10/2023 for 19 workers found that all are fit to work.</li> <li>North Labis Estate Medical Surveillance was conducted for 50 workers On 23/01/2024 – 01/02/2024 found that all are fit to work.</li> </ul> <p>Noise Risk Assessment Report (NRA) was conducted in compliance to Occupational Safety &amp; Health (Noise Exposure) Regulations 2019 in the estates. The NRA Reports were available in the mill as below:</p> <ul style="list-style-type: none"> <li>Sg. Simpang Kiri Estate – Assessment conducted on 26/08/2022. The assessment report with the assessor registration number: HQ/15/PEB/00/146 was available for verification.</li> <li>North Labis Estate – Assessment conducted on 22/10/2022. The assessment report with the assessor registration number: HQ/15/PEB/00/146 was available for verification.</li> </ul>	

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		<p>Apart of medical surveillance, all visited estates has conducted monthly medical surveillance which conducted by the estate medical assistance. This is verified through the records of monthly inspection conducted, as well as interview with the workers.</p> <p>Audiometric Test was conducted in the visited estates as per the recommendation in the Noise Risk Assessment as below:</p> <ul style="list-style-type: none"> <li>• Sg. Simpang Kiri Estate <p>The management has conducted the audiometric for 2023 on 02/11/2023, 27 employees were tested, with 19 workers having normal audiometric and 8 workers having abnormal hearing threshold. 3 workers were having checking with OHD stated that the workers having a non-occupational abnormal threshold.</p> </li> <li>• North Labis Estate <p>The management has conducted the audiometric assessment on 22/01/2024 – 16/02/2024 for 42 workers, result shown 35 workers having normal audiometric and 7 workers having abnormal audiometric, 2 workers need further checking with OHD. Retest for STS has been conducted on 16/02/2024 and found that the workers were having normal audiometric with temporary STS.</p> </li> </ul> <p>c) Both Sg. Simpang Kiri and North Labis Estate have established a training program for employees exposed to chemicals used at the palm oil estates to ensure continuous awareness to the employees. The training was conducted by the Manager, Asst. Manager, and representative from the chemical suppliers to the supervisors and operators. Sighted the training records as follows:</p> <ul style="list-style-type: none"> <li>• PPE Training (Sg. Simpang Kiri Estate) – 15/07/2024</li> </ul>	

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		<ul style="list-style-type: none"> <li>• Chemical Handling Training (Sg. Simpang Kiri Estate) – 14/07/2024</li> <li>• Hearing Conservation Training (Sg. Simpang Kiri Estate) - 05/04/2024</li> <li>• Workshop Training (North Labis Estate) – 13/03/2024</li> <li>• HIRARC briefing (North Labis Estate) – 03/05/2024.</li> </ul> <p>d) The management has provided appropriate PPE to all workers according to the job type and requirements. The PPE given as per HIRARC and PPE matrix.</p> <p>Sighted the PPE issuance records documented in 'PPE Issuance Record' logbook. The PPE issued recorded by workers and job designation.</p> <p>e) Standard Operating Procedures for Handling of Chemicals were available in document entitled Chemical Safety Management Procedure; Document No.UM/HSE/OCP/04 dated 09/03/2021.</p> <p>f) The Estate Manager of respective operating unit was appointed to be the Chairman of OSH Committee at the for both Sg. Simpang Kiri Estate and North Labis Estate as stated in the appointment letter dated 01/11/2023 and 12/08/2024 undersigned by the Regional General Manager, Southern Region. Estate management has appointed Safety Committee Members consists of OSH Coordinator, Secretary, representatives from Employer and representatives from Employee as per appointment letter by the Estate Manager.</p> <p>g) The management conducted regular OSH committee meetings on quarterly basis and when necessary due to accidents that occur. The meeting discussed issues on employees' safety, health and welfare such as operational risks and health achievement report,</p>	



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Criterion / Indicator		Assessment Findings	Compliance																		
		<p>estate security, safety compliance by contractors, workplace inspection, legal compliance, safety and health training. Sighted the OSH Meeting Minutes dated as follows:</p> <table><tr><th>Quarter</th><th colspan="2">Meeting Date</th></tr><tr><th>Estate</th><th>Sg. Simpang Kiri Estate</th><th>North Labis Estate</th></tr><tr><td>03/2023</td><td>06/09/2023</td><td>04/23 – 02/10/2023</td></tr><tr><td>04/2023</td><td>01/12/2023</td><td>01/24 - 01/01/2024</td></tr><tr><td>01/2024</td><td>28/02/2024</td><td>02/24 -29/03/2024</td></tr><tr><td>02/2024</td><td>27/05/2024</td><td>03-24- 14/05/2024</td></tr></table>	Quarter	Meeting Date		Estate	Sg. Simpang Kiri Estate	North Labis Estate	03/2023	06/09/2023	04/23 – 02/10/2023	04/2023	01/12/2023	01/24 - 01/01/2024	01/2024	28/02/2024	02/24 -29/03/2024	02/2024	27/05/2024	03-24- 14/05/2024	
Quarter	Meeting Date																				
Estate	Sg. Simpang Kiri Estate	North Labis Estate																			
03/2023	06/09/2023	04/23 – 02/10/2023																			
04/2023	01/12/2023	01/24 - 01/01/2024																			
01/2024	28/02/2024	02/24 -29/03/2024																			
02/2024	27/05/2024	03-24- 14/05/2024																			
		<p>h) Accident and Emergency procedures were available in the ESH Management System Manual; Emergency Preparedness &amp; Response Procedures; Doc No: UM/HSE/SP/02 Date 17/11/2021. The management have established Emergency Response Team lead by the Estate Managers of respective operating unit. The ERT chart and Fire Extinguisher Map was also available and verified. Emergency Response Training was conducted as below:</p> <ul style="list-style-type: none"><li>North Labis Estate – Fire Safety Training dated 24/07/2024.</li><li>Sg. Simpang Kiri – ERP Training dated 16/07/2024.</li></ul> <p>i) First aiders were assigned to various workstation at the estates. The mandores and staffs were responsible for first aid boxes at each workstation assigned to them by the management. The first aid box was recently replenished with all stated items available in the box. First Aid trainings were conducted regularly at the estate. The management has conducted the internal training for the workers. Sighted the First Aid training was conducted at Sg. Simpang Kiri Estate on 08/08/2024 and 15/05/2024 at North Labis</p>																			

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		<p>Estate conducted by Medical Assistant.</p> <p>j) The management has established the Standard Operating Procedure of Incident, Accident and Non-Compliance Management dated 01/05/2023 which to provide the clarity and guidance to ensure all incident and non-compliance are reported, investigate, corrected and prevented from recurring. Verified that the accident occurred was reviewed on quarterly basis during OSH committee meeting.</p> <ul style="list-style-type: none"><li>• <u>Sg. Simpang Kiri Estate</u></li></ul> <p>There were 8 accidents case for the year 2023 with 18 days of LTI reported in the estate. The JKPP 8 form has been submitted to DOSH for the year ending 2023 on 25/01/2024 (Ref No: JKPP8/172896/2023) and documents available for verification.</p> <ul style="list-style-type: none"><li>• <u>North Labis Estate</u></li></ul> <p>There were 12 accidents case for the year 2023 reported in the estate. The JKPP 8 form has been submitted to DOSH for the year ending 2023 on 09/01/2024 (Ref No: JKPP8/159241/2023 and documents available for verification.</p>					
Criterion 4.4.5: Employment conditions							
4.4.5.1	<p>The management shall establish policy on good social practices regarding human rights in respect of industrial harmony. The policy shall be signed by the top management and effectively communicated to the employees.</p> <p>- Major compliance -</p>	<p>The good social practices regarding human rights in respect of industrial harmony has been embedded in policy entitled "Policy on Protection of Human Rights Defenders (HRDs)" which was approved by the Head Group Sustainability on 25/03/2020.</p> <p>Estate policy briefing was conducted such as follow:</p> <table><tr><td>Estate</td><td>Date</td></tr><tr><td>Sg. Simpang Kiri</td><td>20/05/2024</td></tr></table>	Estate	Date	Sg. Simpang Kiri	20/05/2024	Complied
Estate	Date						
Sg. Simpang Kiri	20/05/2024						

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		North Labis	17/04/2024	
<b>4.4.5.2</b>	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. <b>- Major compliance -</b>	Records of employments and interview conducted on-site with randomly selected sampled internal and external stakeholders confirmed that the workers and groups including local communities, women, and migrant workers have not been discriminated against. This verified as per interview with gender committee, workers representatives, workers, and consultation with stakeholders.		Complied
<b>4.4.5.3</b>	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. <b>- Major compliance -</b>	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: <u>Sg. Simpang Kiri Estate</u> 1. Employee Number: 0000177xxx <ul style="list-style-type: none"> <li>May: RM 1,985.27</li> <li>June: RM 2,234.26</li> <li>July: RM 1,942.66</li> </ul> 2. Employee Number: 0000132xxx <ul style="list-style-type: none"> <li>May: RM 2,746.72</li> <li>June: RM 2,362.41</li> <li>July: RM 3,098.83</li> </ul> 3. Employee Number: 0000143xxx <ul style="list-style-type: none"> <li>May: RM 3,343.55</li> <li>June: RM 2,859.93</li> </ul>		Complied

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		<ul style="list-style-type: none"> <li>July: RM 3,118.01</li> </ul> <p>4. Employee Number: 0000072xxx</p> <ul style="list-style-type: none"> <li>May: RM 2,388.27</li> <li>June: RM 2,241.43</li> <li>July: RM 2,287.40</li> </ul> <p>5. Employee Number: 0000102xxx</p> <ul style="list-style-type: none"> <li>May: RM 3,424.35</li> <li>June: RM 2,893.03</li> <li>July: RM 3,139.27</li> </ul> <p>6. Employee Number: 0000xxx294</p> <ul style="list-style-type: none"> <li>May: RM 2,528.82</li> <li>June: RM 2,882.53</li> <li>July: RM 3,733.36</li> </ul> <p>7. Employee Number: 0000088xxx</p> <ul style="list-style-type: none"> <li>May: RM 2,773.45</li> <li>June: RM 2,739.01</li> <li>July: RM 2,784.13</li> </ul> <p>8. Employee Number: 0000xxx600</p> <ul style="list-style-type: none"> <li>May: RM 2,161.36</li> <li>June: RM 2,582.48</li> <li>July: RM 2,913.19</li> </ul> <p><u>North Labis Estate</u></p>	

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Criterion / Indicator		Assessment Findings	Compliance
		<ol style="list-style-type: none"> <li>1. Employee Number: 0000125xxx <ul style="list-style-type: none"> <li>• May: RM 3,467.85</li> <li>• June: RM 3,068.45</li> <li>• July: RM 3,334.47</li> </ul> </li> <li>2. Employee Number: 0000184xxx <ul style="list-style-type: none"> <li>• May: RM 2,166.34</li> <li>• June: RM 2,168.43</li> <li>• July: RM 2,954.47</li> </ul> </li> <li>3. Employee Number: 0000153xxx <ul style="list-style-type: none"> <li>• May: RM 2,652.95</li> <li>• June: RM 2,521.81</li> <li>• July: RM 2,907.48</li> </ul> </li> <li>4. Employee Number: 0000xxx733 <ul style="list-style-type: none"> <li>• May: RM 842.96 (11 working days)</li> <li>• June: RM 2,548.97</li> <li>• July: 2,878.91</li> </ul> </li> <li>5. Employee Number: 0000125XXX <ul style="list-style-type: none"> <li>• May: RM 2,721.37</li> <li>• June: RM 2,745.76</li> <li>• July: RM 2,916.43</li> </ul> </li> <li>6. Employee Number: 0000XXX523 <ul style="list-style-type: none"> <li>• May: RM 2,029.86</li> </ul> </li> </ol>	

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		<ul style="list-style-type: none"> <li>June: RM 2,217.20</li> <li>July: RM 2,593.73</li> </ul> <p>7. Employee Number: 0000101xxx</p> <ul style="list-style-type: none"> <li>May: RM 2,747.19</li> <li>June: RM 2,369.93</li> <li>July: RM 3,056.35</li> </ul> <p>8. Employee Number: 0000xxx903</p> <ul style="list-style-type: none"> <li>May: RM 2,130.27</li> <li>June: RM 2,396.55</li> <li>July: RM 2,571.53</li> </ul> <p>9. Employee Number: 0000xxx927</p> <ul style="list-style-type: none"> <li>May: RM 2,633.45</li> <li>June: RM 2,663.46</li> <li>July: RM 2,850.60</li> </ul>	
<b>4.4.5.4</b>	<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><b>- Minor compliance -</b></p>	<p><u>Sg. Simpang Kiri Estate</u></p> <p>The estate kept records of contractor's workers agreement (Qxxxxxx Sxxxxxx), attendance and pay slips as per records. Employees sampling is such as follow:</p> <ol style="list-style-type: none"> <li>Axxxxx Rxxxxxxxxx</li> <li>Mxxxxxx Kxxxxxxxx</li> </ol> <p><u>North Labis Estate</u></p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>The estate kept records of contractor's workers agreement (Rxxxxxxx Sxxxx Sdn Bhd) attendance and pay slips as per records. Employees sampling is such as follow:</p> <ol style="list-style-type: none"> <li>1. Mxxx Zxxxxx Bxx Sxxxx</li> <li>2. Sxxxxx Ixxxxx Bxx Zxxxxxxx</li> </ol>	
<b>4.4.5.5</b>	<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><b>- Major compliance -</b></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
<b>4.4.5.6</b>	<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><b>- Major compliance -</b></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 linesite shows that the workers have been given a copy of their employment contract. Sample are as follow:</p> <p><u>Sg. Simpang Kiri Estate</u></p> <ol style="list-style-type: none"> <li>1. Employee Number: 0000177xxx</li> <li>2. Employee Number: 0000132xxx</li> <li>3. Employee Number: 0000143xxx</li> <li>4. Employee Number: 0000072xxx</li> <li>5. Employee Number: 0000156xxx</li> <li>6. Employee Number: 0000102xxx</li> <li>7. Employee Number: 0000xxx294</li> <li>8. Employee Number: 0000088xxx</li> <li>9. Employee Number: 0000xxx600</li> </ol>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<u>North Labis Estate</u> 1. Employee Number: 0000125xxx 2. Employee Number: 0000184xxx 3. Employee Number: 0000153xxx 4. Employee Number: 0000xxx733 5. Employee Number: 0000125XXX 6. Employee Number: 0000XXX523 7. Employee Number: 0000101xxx 8. Employee Number: 0000xxx903 9. Employee Number: 0000xxx927	
<b>4.4.5.7</b>	The management shall establish a time recording system that makes working hours and overtime transparent for both employees and employer. <b>- Major compliance -</b>	Attendance (out-turn) and work hours (normal time & overtime) recording system established in both manual and computerized check roll system (Automation Checkroll System) which makes working hours and overtime transparent for both employees and employer. The monitoring of time recording system was monitor through the system of Estate Daily Attendance Report.	Complied
<b>4.4.5.8</b>	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. <b>- Major compliance -</b>	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
<b>4.4.5.9</b>	Wages and overtime payment documented on the pay slips shall be in line with legal regulations and collective	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	Complied



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	agreements. - <b>Major compliance</b> -	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.	
<b>4.4.5.10</b>	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. - <b>Minor compliance</b> -	<u>Sg. Simpang Kiri Estate</u> The workers were given phone reimbursement (RM 5) for both local and foreigner, 10 kgs of rice for every two months and insurance subsidy (RM 3 for foreigner and RM 13 for local). <u>North Labis Estate</u> Social benefit given to local and foreign workers are 10kg rice for every 2 months.	Complied
<b>4.4.5.11</b>	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. - <b>Major compliance</b> -	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.  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. Sighted the weekly monitoring record for Sg. Simpang Estate is available for the dated of 12/08/2024, 05/08/2024	Complied

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		and 29/07/2024 and for North Labis is on 16/08/2024, 09/08/2024, 02/08/2024.							
4.4.5.12	The management shall establish a policy and provide guidelines to prevent all forms of sexual harassment and violence at the workplace. <b>- Major compliance -</b>	<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>Sg. Simpang Kiri</td><td>20/05/2024</td></tr><tr><td>North Labis</td><td>07/06/2024</td></tr></table> <p>Sg. Simpang Kiri estate has also conducted the training of "Gender-Based Violence Workshop STR- (Johor Central Zone) on 24/04/2024, Refreshing training Sexual Harassment Awareness &amp; Reproductive Right Awareness on 21/03/2024. For North Labis Estate, the estate has conducted the "Briefing for Gender Committee Regarding Sexual Harassment and New Mother" on 10/05/2024.</p>	Estate	Date	Sg. Simpang Kiri	20/05/2024	North Labis	07/06/2024	Complied
Estate	Date								
Sg. Simpang Kiri	20/05/2024								
North Labis	07/06/2024								
4.4.5.13	The management shall respect the right of all employees to form or join trade union and allow workers own representative(s) to facilitate collective bargaining in accordance with applicable laws and regulations. Employees shall be given the freedom to join a trade union relevant to the industry or to organize themselves for collective bargaining. Employees shall have the right to organize and negotiate their	Policy to respect the rights of all employees has been embedded in SD Guthrie Berhad (formely known as Sime Darby Plantation Berhad) established policy of "Group Sustainability & Quality Policy Statement" which was signed by the Group Managing Director, 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	Complied						

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Criterion / Indicator		Assessment Findings	Compliance										
	work conditions. Employees exercising this right should not be discriminated against or suffer repercussions. <b>- Major compliance -</b>	sample sighted as per sample latest minutes of meeting between Management and NUPW representatives. <table><tr><td>Estate</td><td>Date</td></tr><tr><td>Sg. Simpang Kiri</td><td>24/04/2024</td></tr><tr><td>North Labis</td><td>15/02/2024</td></tr></table>	Estate	Date	Sg. Simpang Kiri	24/04/2024	North Labis	15/02/2024					
Estate	Date												
Sg. Simpang Kiri	24/04/2024												
North Labis	15/02/2024												
4.4.5.14	Children and young persons shall not be employed or exploited. The minimum age shall comply with local, state and national legislation. Work by children and young persons is acceptable on family farms, under adult supervision, and when not interfering with their education. They shall not be exposed to hazardous working conditions. <b>- Major compliance -</b>	Policy to protect children and young person has been embedded in SD Guthrie Berhad (formerly known as Sime Darby Plantation Berhad) established policy of "Group Sustainability & Quality Policy Statement" which was signed by the Group Managing Director, dated 02/12/2019. Based on the interview, sight inspection and sighted records of worker's date base, there is no young person below 18 years old were employed within all operating units within SOU 20.	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. <b>- Major compliance -</b>	All visited estates have established a training program for all workers based on the training need analysis conducted on a yearly basis. Records of trainings were maintained by the estates as below: - <table><tr><td>Training</td><td>Date</td></tr><tr><td colspan="2">Sg. Simpang Kiri Estate</td></tr><tr><td>Refresher training on PPE Usage, Chemical Handling, Schedule Waste Management and SDS</td><td>15/07/2024</td></tr><tr><td>Briefing on OSH Policy, OSH Committee and Responsibility</td><td>18/03/2024</td></tr><tr><td>Chemical Handling Training</td><td>14/02/2024</td></tr></table>	Training	Date	Sg. Simpang Kiri Estate		Refresher training on PPE Usage, Chemical Handling, Schedule Waste Management and SDS	15/07/2024	Briefing on OSH Policy, OSH Committee and Responsibility	18/03/2024	Chemical Handling Training	14/02/2024	Complied
Training	Date												
Sg. Simpang Kiri Estate													
Refresher training on PPE Usage, Chemical Handling, Schedule Waste Management and SDS	15/07/2024												
Briefing on OSH Policy, OSH Committee and Responsibility	18/03/2024												
Chemical Handling Training	14/02/2024												

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Criterion / Indicator		Assessment Findings		Compliance
		<div>Worker Housing management Procedure and OPP Digital Housing Complaint System +e-Sime Training</div> <div>14/05/2024</div> <div>First Aid Kit/Box briefing and Training</div> <div>08/08/2024</div> <div>CHRA Recommendation Training</div> <div>27/06/2024</div> <div>Preventive Maintenance Vehicle &amp; Safe Driving Technique</div> <div>25/07/2024</div> <div>Briefing on Minimum Wages, Wages Codes, Handheld Recording of Productivity, Date of Workers and Overtime, Payslip, Conservative Work on Sunday</div> <div>28/03/2024</div> <div>Grievance Channel Training</div> <div>25/03/2024</div> <div>North Labis Estate</div> <div>Contractor briefing on RSPO, MSPO and ILO</div> <div>29/07/2024</div> <div>Emergency and Fire Training</div> <div>24/07/2024</div> <div>Payslip training</div> <div>03/05/2024</div> <div>Nursery Training</div> <div>01/07/2024</div> <div>HIRARC and Hazard Training</div> <div>08/06/2024</div> <div>Hearing Conservation Training</div> <div>15/05/2024</div> <div>First Aid Training</div> <div>15/05/2024</div>		
<b>4.4.6.2</b>	<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><b>- Major compliance -</b></p>	<p>Sg. Simpang Kiri Estate and North Labis Estate have conducted training need analysis for all employees, management and contractors. The training need analysis was conducted based on the job designation and training required by the job type which is incorporated in the training plan for both estates 2024. Sample of training plan is as the following:</p> <ol style="list-style-type: none"> <li>Schedule Waste Management</li> <li>PPE Training</li> </ol>		Complied

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Criterion / Indicator		Assessment Findings	Compliance
		3. Hearing Conservation Training 4. HCV Training 5. Fire Drill Training 6. COBC Training 7. Sexual Harassment Briefing 8. Payslip Training 9. OSH Committee Function & Responsibility + Workplace Inspection Training	
<b>4.4.6.3</b>	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. <b>- Minor compliance -</b>	A training programme has been developed and available in the Annual Training Programme 2024. The trainings were sighted to have been sub categorised to trainings on Environmental, SOP, Social and OSH.	Complied
<b>4.5 Principle 5: Environment, natural resources, biodiversity and ecosystem services</b>			
<b>Criterion 4.5.1: Environmental Management Plan</b>			
<b>4.5.1.1</b>	An environmental policy and management plan in compliance with the relevant country and state environmental laws shall be developed, effectively communicated and implemented. <b>- Major compliance -</b>	Policy for environment has been documented in the Health, Safety and Environment (HSE) Policy Statement dated 01/06/2020 and signed by Chief Executive Officer Upstream Malaysia. The policy among others states that the company is committed to protecting the environment and conserving biodiversity through sustainable development. This policy is prominently displayed in the office along with other company's policies.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>Besides that, an environment management plan also has been established by the sampled estates and the plan includes the following:</p> <ul style="list-style-type: none"> <li>• Waste Management Plan</li> <li>• Water Management Plan</li> <li>• Pollution Prevention Plan</li> <li>• Energy/GHG/Chemical Reduction Plan</li> <li>• High Conservation Value/Biodiversity Plan</li> </ul> <p>Furthermore, the policy and plan have been communicated through various training and meetings among workers at all sampled estates. Briefing record, attendance and photo were provided during the audit. The plan was effectively implemented as verified during site visit and documentation review at all visited estates. Among the plan implemented by the sampled estates are as follows:</p> <ul style="list-style-type: none"> <li>- Disposal SW to the licensed contractor from DOE.</li> <li>- Collect wastewater in sump for reuse for premixing chemical.</li> <li>- Reuse empty container for premixing with labelling.</li> <li>- Application of EFB including monitoring.</li> <li>- Erect signage of HCV.</li> <li>- No chemical application near water stream.</li> <li>- Spill tray or second containment provided for the tractor and farm vehicles.</li> </ul>	
<b>4.5.1.2</b>	The environmental management plan shall cover the following: a) An environmental policy and objectives; b) The aspects and impacts analysis of all operations.	Environmental management plan consists of Waste Management Plan, Water Management Plan, Pollution Prevention Plan, Energy/GHG/Chemical Reduction Plan and High Conservation	Complied

Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	<p>Value/Biodiversity Plan was established by all sampled estates. The plan does cover:</p> <p>a) Environmental policy</p> <p>b) The aspect and impacts analysis of all operations</p> <p>All operating unit in SD Guthrie Berhad adopted with environment policy as mentioned in indicator 4.5.1.1. The estate has established environmental management plan based on aspect and impacts analysis conducted. Environmental aspect and impacts analysis conducted is guided by the company's procedure, Estate Quality Management Systems (EQMS); Standard Operation Manual (SOM); Sub-section Planning; Appendix 5.4.1b: Environmental Aspects/Impacts Evaluation Procedure (Version: 1; Issue No.: 1, Issue Date: 01/11/2008). The procedure specified the definition of environmental aspects and impacts, identification of aspects and impacts, determining significant impacts and aspects, evaluation criteria and ranking of environmental impact.</p> <p>The environment aspect impact analysis has been established for all operation under documents entitled Environmental Impact Evaluation Form and Environmental Aspect and Impact Identification Form. Latest revision for EIA is as below:</p> <p><u>Sg. Simpang Kiri Estate</u></p> <p>Latest review was on 20/05/2024 for replanting activity.</p> <p><u>North Labis Estate</u></p> <p>Latest review was on 25/07/2024 for mechanization for pesticides spraying, manuring, loading activity.</p>	

Criterion / Indicator		Assessment Findings	Compliance												
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>- <b>Major compliance</b></p>	<p>The developed environmental improvement plan to mitigate the negative impacts and to promote the positive ones were effectively implemented and monitored. An environmental improvement plan is included in the Environmental Management Plan for year 2024 which consists of energy management plan, pollution management plan, waste management plan, chemical reduction plan and HCV management plan for all sampled estates.</p> <p>Environmental Management Plan for year 2024 having details of mitigation of the negative impacts. The plan of sampled estates, among others as shown below:</p> <table><tr><th>Activities</th><th>Action Taken</th><th>Frequency</th></tr><tr><td>Internal transport and machinery</td><td>Routine maintenances are recorded</td><td>Monthly</td></tr><tr><td>Pesticides</td><td>Construction of sum at chemical mixing area to contain the surplus water for recycling activities</td><td>Monitoring of sum</td></tr><tr><td>Beneficial plant</td><td>Upkeep beneficial plant planted</td><td>As and when necessary.</td></tr></table> <p>In addition, it was found that the action taken is effectively implemented as verified during site visit and documentation review, for example:</p> <ul style="list-style-type: none"><li>• Maintenance programme for estate vehicle was recorded in the workshop notice board and maintenance form.</li><li>• Daily inspection for tractor as verified in the service logbook for each tractor.</li></ul>	Activities	Action Taken	Frequency	Internal transport and machinery	Routine maintenances are recorded	Monthly	Pesticides	Construction of sum at chemical mixing area to contain the surplus water for recycling activities	Monitoring of sum	Beneficial plant	Upkeep beneficial plant planted	As and when necessary.	Complied
Activities	Action Taken	Frequency													
Internal transport and machinery	Routine maintenances are recorded	Monthly													
Pesticides	Construction of sum at chemical mixing area to contain the surplus water for recycling activities	Monitoring of sum													
Beneficial plant	Upkeep beneficial plant planted	As and when necessary.													



Criterion / Indicator		Assessment Findings	Compliance				
		<ul style="list-style-type: none"><li>• The interview with the chemical premixer confirmed that water from the sump in the chemical mixing area is reused for spraying activities.</li><li>• Planting beneficial plant along field main road (e.g., Antigonon leptopus).</li></ul> Based on the samples taken, all environmental management plan related to the process were found to be mitigate the negative impacts in estate.					
4.5.1.4	A programme to promote the positive impacts should be included in the continual improvement plan. <b>- Minor compliance -</b>	The estate’s programme to promote the positive impacts was developed and recorded in Environmental Management Plan for year 2024 for each operating unit visited. Among programme to promote positive impacts listed in the plan are as follows: <ul style="list-style-type: none"><li>• Planting beneficial plant to attract predator for pest control in objective to reduce use of chemical.</li><li>• Collect wastewater in sump for re-use for premixing chemical.</li><li>• Installation of barn owl box.</li><li>• Planting of LCC at replanting area.</li><li>• EFB application for immature and mature areas.</li></ul> Site visit and record review found that the programme to promote the positive impacts has been implemented by the estate management.	Complied				
4.5.1.5	An awareness and training programme shall be established and implemented to ensure that all employees understand the policy and objectives of the environmental management and improvement plans and are working towards achieving the objectives. <b>- Major compliance -</b>	Training programme related to the environment for all employees was established as evident in Training Matrix 2024, listing all environment trainings required to be conducted in year 2024. Example of trainings conducted are as below: <ul style="list-style-type: none"><li>• <u>Sg. Simpang Kiri Estate</u></li></ul> <table><tr><th>Training</th><th>Date</th></tr><tr><td></td><td></td></tr></table>	Training	Date			Complied
Training	Date						

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Criterion / Indicator		Assessment Findings		Compliance																		
		<table><tr><td>HCV and Buffer Zone Training</td><td>02/04/2024</td></tr><tr><td>3R (Reduce, Reuse, Recycle)</td><td>18/06/2024</td></tr><tr><td>Schedule Waste Management</td><td>14/03/2024 and 15/07/2024</td></tr><tr><td>Water Sampling Technique</td><td>26/07/2024</td></tr><tr><td>Spraying Training</td><td>11/01/2024</td></tr></table> <ul style="list-style-type: none"><li>• <u>North Labis Estate</u><table><tr><th>Training</th><th>Date</th></tr><tr><td>Spraying Training</td><td>14/05/2024</td></tr><tr><td>Schedule Waste Training</td><td>25/06/2024</td></tr><tr><td>HCV &amp; RTE Training</td><td>15/08/2024</td></tr></table></li></ul> <p>Aside of the annual planned trainings, the estate management also brief on real time incidents and information's in regard to environment during muster ground. This was cross checked with sampled workers during field visit.</p>	HCV and Buffer Zone Training	02/04/2024	3R (Reduce, Reuse, Recycle)	18/06/2024	Schedule Waste Management	14/03/2024 and 15/07/2024	Water Sampling Technique	26/07/2024	Spraying Training	11/01/2024	Training	Date	Spraying Training	14/05/2024	Schedule Waste Training	25/06/2024	HCV & RTE Training	15/08/2024		
HCV and Buffer Zone Training	02/04/2024																					
3R (Reduce, Reuse, Recycle)	18/06/2024																					
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Training	Date																					
Spraying Training	14/05/2024																					
Schedule Waste Training	25/06/2024																					
HCV & RTE Training	15/08/2024																					
4.5.1.6	Management shall organize regular meetings with employees where their concerns about environmental quality are discussed. <b>- Major compliance -</b>	Regular meeting with employees where their concerns about environmental quality are discussed during OSH meetings. This has been verified through OSH minutes meeting, for example as follows: <ul style="list-style-type: none"><li>• <u>Sg. Simpang Kiri Estate</u><ul style="list-style-type: none"><li>- Latest meeting was conducted on 16/08/2024 and agenda discussed during the meeting are environment impact assessment, training and competency regarding to environment, riparian buffer zone, schedule waste, water sampling and no open burning activity.</li></ul></li><li>• <u>North Labis Estate</u><ul style="list-style-type: none"><li>- Latest meeting was conducted on 16/08/2024 and agenda discussed during the meeting are legal and other requirement, environmental impact evaluation, DOSH visit, riparian buffer zone</li></ul></li></ul>		Complied																		

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		<p>and water sampling result.</p> <p>Training sessions also are being platform for management to engage with workers to understand their concerns pertaining to the environment matters.</p> <p>The respective stakeholder meetings for all visited estates were held at the respective estates. Mainly the discussion focused on the scheduled waste and domestic waste handling. Minutes of meeting was sighted and verified.</p>																
Criterion 4.5.2: Efficiency of energy use and use of renewable energy																		
4.5.2.1	<p>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.</p> <p>- Major compliance -</p>	<p>Verification during the audit showed the trend of diesel and electricity usage for 2023 and 2024. Diesel and electricity usage for the sampled estate is sighted in 'Non-Renewable Energy Monitoring' where the information consists of month, FFB (mt), diesel usage, electricity usage, diesel/FFB ratio and electricity/FFB ratio. Monthly record of diesel usage in litre / tonne and electricity in kWh / tonne for year 2023 and 2024, is made available during the audit. Observed that the records for the above resources are made available since 2018. Baseline values based on year 2018-2023 usage is made available for both electricity usage and diesel consumption. Samples of the details record from January to July 2024 are as follows:</p> <p><u>Sg. Simpang Kiri Estate</u></p> <table><tr><th>Month</th><th>Diesel/FFB Ratio (litre/mt)</th><th>Electricity/FFB Ratio (kWh/mt)</th></tr><tr><td>Jan 2024</td><td>2.73</td><td>15.69</td></tr><tr><td>Feb 2024</td><td>3.71</td><td>15.76</td></tr><tr><td>Mar 2024</td><td>1.71</td><td>15.87</td></tr><tr><td>Apr 2024</td><td>4.34</td><td>17.87</td></tr></table>	Month	Diesel/FFB Ratio (litre/mt)	Electricity/FFB Ratio (kWh/mt)	Jan 2024	2.73	15.69	Feb 2024	3.71	15.76	Mar 2024	1.71	15.87	Apr 2024	4.34	17.87	Complied
Month	Diesel/FFB Ratio (litre/mt)	Electricity/FFB Ratio (kWh/mt)																
Jan 2024	2.73	15.69																
Feb 2024	3.71	15.76																
Mar 2024	1.71	15.87																
Apr 2024	4.34	17.87																

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Criterion / Indicator		Assessment Findings			Compliance
		May 2024	2.58	18.40	
		Jun 2024	2.44	18.11	
		Jul 2024	2.47	16.49	
		Lower of FFB production has resulted higher diesel per FFB ratio. MB utilized to evacuate crop at low lying area with low crop production, while for electricity, higher consumption due to estate experience hot weather.			
		North Labis Estate			
		Month	Diesel/FFB Ration (litre/mt)	Electricity/FFB Ratio (kWh/mt)	
		Jan 2024	1.74	20.27	
		Feb 2024	1.61	28.85	
		Mar 2024	1.43	25.63	
		Apr 2024	1.43	27.96	
		May 2024	0.92	23.50	
		Jun 2024	1.33	22.45	
		Jul 2024	1.24	18.69	
		Diesel and electricity consumption increased slightly due to low crop production against forecast at North Labis Estate.			
		Besides that, plan to assess usage of diesel is available in Energy Management Plan for year 2024 for each operating unit visited. Example of plan are as follows:			
		Category	Types/Location	Action	Frequency
		Electricity	Worker’s housing, office area	Monthly record updates on electricity usage in equated	Monthly

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Criterion / Indicator		Assessment Findings				Compliance
				against baseline volume		
		Diesel	Transport machineries	Preventive maintenance programme for estate vehicle	Daily	
4.5.2.2	The oil palm premises shall estimate the direct usage of non-renewable energy for their operations, including fossil fuel, and electricity to determine energy efficiency of their operations. This shall include fuel use by contractors, including all transport and machinery operations. <b>- Major compliance -</b>	The estimate for the direct usage of non-renewable energy for estate operations, including diesel and electricity, to determine energy efficiency of their operations inclusive of fuel use by contractors, including all transport and machinery operations was available in the estate yearly budgets. Refer to the indicator 4.5.2.1 above, figures were extracted from the diesel issuance of estate diesel tank and electricity monthly bill from TNB.				Complied
4.5.2.3	The use of renewable energy should be applied where possible. <b>- Minor compliance -</b>	For Sg. Simpang Kiri Estate, it was found that the estate uses solar panel for 4-unit streetlights from AP post to main office. While for North Labis Estate, observed that the estate uses 31 units of solar panel for streetlights along AP post to worker quarters. This has been verified during site visit and interviews with estate personnel.				Complied
Criterion 4.5.3: Waste management and disposal						
4.5.3.1	All waste products and sources of pollution shall be identified and documented. <b>- Major compliance -</b>	Waste products and sources of pollution are identified and documented in the estate’s Waste Management Plan under document Environmental Management Plan for year 2024. The estate has identified scheduled waste, recycle waste, sewage and domestic waste as type of waste. Identification of waste and sources of pollution are guided by the company’s procedure entitled Waste Management Procedures for Upstream Malaysia, dated May 2022.				Complied

Criterion / Indicator		Assessment Findings	Compliance													
		<p>Interviewed with the PIC on his understanding of types of waste and method of disposal found that she was able to respond to audit team as stated in the plan.</p> <p>Among waste products listed in the estate’s Waste Management Plan are as follows:</p> <p><u>Sg. Simpang Kiri Estate</u></p> <table><tr><th>Type of Waste</th><th>Item Description and SW Code</th><th>Area/Sources</th></tr><tr><td rowspan="4">Scheduled Waste</td><td>SW404 – Clinical Waste</td><td>Clinic</td></tr><tr><td>SW305 – Engine Oil SW306 – Hydraulic Oil SW409 – Empty chemical container/Empty lubricant container SW410 – Contaminated Rags SW102 – Acid Batteries SW408 – Contaminated soil, debris or matter resulting from the cleanup of a spill</td><td>Workshop, Spraying Activities, Chemical Store</td></tr><tr><td>Domestic Waste</td><td>Rubbish</td><td rowspan="2">Linesite, workshop, store, office</td></tr><tr><td></td><td>Sewage</td></tr></table>	Type of Waste	Item Description and SW Code	Area/Sources	Scheduled Waste	SW404 – Clinical Waste	Clinic	SW305 – Engine Oil SW306 – Hydraulic Oil SW409 – Empty chemical container/Empty lubricant container SW410 – Contaminated Rags SW102 – Acid Batteries SW408 – Contaminated soil, debris or matter resulting from the cleanup of a spill	Workshop, Spraying Activities, Chemical Store	Domestic Waste	Rubbish	Linesite, workshop, store, office		Sewage	
Type of Waste	Item Description and SW Code	Area/Sources														
Scheduled Waste	SW404 – Clinical Waste	Clinic														
	SW305 – Engine Oil SW306 – Hydraulic Oil SW409 – Empty chemical container/Empty lubricant container SW410 – Contaminated Rags SW102 – Acid Batteries SW408 – Contaminated soil, debris or matter resulting from the cleanup of a spill	Workshop, Spraying Activities, Chemical Store														
	Domestic Waste	Rubbish	Linesite, workshop, store, office													
		Sewage														

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Criterion / Indicator		Assessment Findings			Compliance
		Recycle Waste	Empty chemical container punctured & triple rinsed	SW store	
		Industrial Waste	Recycled plastics from triple rinsed and punctured pesticide containers	Chemical mixing area-main chemical store	
		North Labis Estate			
		Type of Waste	Item Description and SW Code	Area/Sources	
		Scheduled Waste	Spent lubricants Used oil filters Spent hydraulic oil Contaminated rags Empty lubricant, grease, hydraulic oil container	Workshop	
			Recycle empty chemical container	Mixing Area/Chemical Store	
			Contaminated PPE	SW store	
		Domestic Waste	Rubbish	Linesite, office	
			Sewage		
		4.5.3.2	<p>A waste management plan to avoid or reduce pollution shall be developed and implemented. The waste management plan should include measures for:</p> <p>a) Identifying and monitoring sources of waste and pollution</p> <p>b) Improving the efficiency of resource utilization and recycling of potential wastes as nutrients or converting</p>	<p>All sampled estates have established Waste Management Plan under documents Environmental Management Plan for year 2024 to avoid or reduce pollution. According to the plan, it includes identifying and monitoring of waste and pollution, as well as recycling of potential wastes as nutrients.</p> <p>Documents of waste management plan has tabulated the following:</p>	

Criterion / Indicator		Assessment Findings				Compliance
	<p>them into value-added by-products</p> <p><b>- Major compliance -</b></p>	<u>North Labis Estate</u>				
		Type of Waste	Item Description and SW Code	Area/Sources	Action to be taken	
		Scheduled Waste	Spent lubricants Used oil filters Spent hydraulic oil Contaminated rags Empty lubricant, grease, hydraulic oil container Recycle empty chemical container	Workshop	Establish inventory of SW generated	
					Ensure labelling of SW with appropriate label and coding	
					Ensure disposal SW <180 days and use the appropriate consignment note	
					Establish list of scheduled waste generated	
					Established information of SW	
		Domestic Waste	Rubbish	Linesite, office	Establish collection schedule	
					Provide adequate dustbins at linesite	
			Sewage		Allocate landfill area 500 away from	



Criterion / Indicator		Assessment Findings				Compliance
					natural waterways and residential area	
					Regular monitoring on cleanliness and hygiene	
		Sg. Simpang Kiri Estate				
		Type of Waste	Item Description and SW Code	Area/Sources	Action to be taken	
		Scheduled Waste	SW404 – Clinical Waste	Clinic	Collect and record amount of schedule waste. Disposed through licensed contractor.	
			SW305 – Engine Oil SW306 – Hydraulic Oil SW409 – Empty chemical container/E mpty lubricant container	Workshop, Spraying Activities, Chemical Store	Collect and record amount of scheduled waste. Store schedule waste in the SW store. Storage of SW within 180 days or 20mt. Disposed through licensed contractor. All containers shall be labelled with proper scheduled waste labelling.	

Criterion / Indicator		Assessment Findings				Compliance
			SW410 – Contaminated Rags SW102 – Acid Batteries SW408 – Contaminated soil, debris or matter resulting from the cleanup of a spill		Triple rinsing for all empty chemical container.	
		Domestic Waste	Rubbish	Linesite, workshop, store, office	Collect domestic waste from linesite and office and disposed to licensed contractor.	
			Sewage		Monitor during housing inspection conducted weekly and from residents' complaint.	
		Recycle Waste	Empty chemical container punctured	SW store	Collect and record of amount empty container.	

Criterion / Indicator		Assessment Findings				Compliance
			& triple rinsed		Empty container to be labelled and disposed of to the licensed contractor.	
		<p>During the site visit and documentation review, it was found that implementation by the visited estate was in line with the action plan stated in the waste management plan. For example:</p> <ul style="list-style-type: none"> <li>Site visit at premix area and spraying activities found that the estate has re-use empty pesticides container for chemical activities and labelling the container with 'skull'.</li> <li>Domestic waste for Sg. Simpang Kiri Estate has been collected by approved contractor, Yxxx Pxxx Exxxx Cxxxxxxxxxxx for twice a week as sighted in the record of rubbish collection. Yxxx Pxxx Exxxx Cxxxxxxxxxxx subcontracted the job to the SXX Cxxxxxxxxxxx which is a licensed contractor approved from National Solid Waste Management Department under the Ministry of Housing and Local Government for commercial, industrial, and institutional solid waste collection services.</li> <li>For North Labis Estate, domestic waste is disposed of in a landfill (at field 2016) located 500 metres away from the housing compound. The landfill's location is mapped and made available during the audit. Domestic waste is collected 3 times per week.</li> <li>Clinical waste was disposed to DOE approved contractor, Kxxxxxx Axxx Sxx Bxx within 180 days.</li> <li>Scheduled waste generated by the estates (e.g., SW409, SW410, SW305, SW306) was disposed to the DOE approved contractor, Rxxxxxx Mxxx (X) Sxx Bxx and Kxxxxxx Axxx Sxx Bxx within 180 days and not exceed 20mt.</li> </ul>				

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> <li>Record of weekly housing inspection includes inspection of sewage system at the housing area as verified in the Housing Complex/ Nest/ Community Hall Inspections Form.</li> </ul>	
<b>4.5.3.3</b>	<p>The management shall establish Standard Operating Procedure for handling of used chemicals that are classified under Environment Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 to ensure proper and safe handling, storage and disposal.</p> <p><b>- Major compliance -</b></p>	<p>The SOP on Scheduled Waste disposal is established and implemented. Details as provided in SDP EQMS Standard Operating Procedure Section VII- Scheduled Waste (Hazardous Waste) Management ref no. SD/SDP/PSQM (ESH) /203-EN1 dated 26/2/2015. The SOP, among other things, outlines the following:</p> <ul style="list-style-type: none"> <li>Scheduled waste identification</li> <li>Notification</li> <li>Records</li> <li>Scheduled waste inventory</li> <li>Handling of schedule waste at site</li> <li>Training</li> <li>Consignment notes</li> <li>Scheduled waste store</li> </ul> <p>During site visit at schedule waste store, it was found the following compliance:</p> <ul style="list-style-type: none"> <li>Scheduled wastes are stored at the designated area which is far away from area of employee's activities.</li> <li>Adequate signage has been put up clearly such as danger, and scheduled waste store.</li> <li>The scheduled waste store is cover with roofed.</li> <li>Floor of store are covered with concrete.</li> </ul>	Complied

Criterion / Indicator	Assessment Findings	Compliance
	<ul style="list-style-type: none"> <li>Sticker labelling of scheduled waste generated are according to the Regulation 10 of Scheduled Waste Regulations 2005.</li> </ul> <p>Scheduled waste generated by the estate for SW305 (spent lubricant oil), SW306 (spent hydraulic oil) and SW410 (used oil filter) are disposed of through Sxxx Kxxxxx Sxx Bxx and Sxxx Dxxxx Ixxxxxxxxx Sxx Bxx upon completion of machine/vehicle servicing and maintenance. This disposal process applies to new tractor supplied by Sxxx Kxxxxx Sxx Bxx and Sxxx Dxxxx Ixxxxxxxxx Sxx Bxx. Sighted and verified are the letter of approval from the Department of Environment (DOE) Putrajaya, dated 13/04/2022 and 06/09/2011, granting permission to Sxxx Kxxxxx Sxx Bxx and Sxxx Dxxxx Ixxxxxxxxx Sxx Bxx for the collection and disposal management of scheduled waste from machine/vehicle servicing and maintenance. In addition, it was found that an LOA to Pxxxxx Fxxxx Sxx Bxx (licensed contractor approved by DOE) was issued, appointing them to provide scheduled waste management services to Sxxx Dxxxx Ixxxxxxxxx Sxx Bxx from 01/02/2024 until 31/01/2026.</p> <p>However, machinery such as mechanical buffaloes (MB) and old tractors are serviced at the estate workshop. Scheduled waste, such as spent lubricating oil and used oil filters generated from these internal services, is disposed of through licensed contractors approved by the DOE, Rxxxxxx Mxxx (X) Sxx Bxx and Kxxxxxx Axxx Sxx Bxx, for the respective estate.</p> <p>For clinical waste (SW404), disposal was carried out by the licensed contractor approved by DOE, Kxxxxxx Axxx Sxx Bxx.</p> <p><u>Sg. Simpang Kiri Estate</u></p> <p>Example records of disposal verified are as follows:</p>	

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		<ul style="list-style-type: none"> <li>Latest disposal for clinical waste was carried out on 04/04/2024 to Kxxxxxx Axxx Sxx Bxx.</li> <li>Disposal for spent lubricant oil (SW305), used oil containers (SW409), and used oil filters (SW410) was carried out on 01/08/2024 to the service provider Sxxx Dxxxx Ixxxxxxxx Sxx Bxx as per evident of the collecting back SW form with no.: 5614.</li> <li>Disposal for SW 305 and SW409 generated from internal servicing for mechanical buffalo (MB) was carried out on 01/08/2024 to the contractor approved by DOE, Rxxxxxx Mxxx (X) Sxx Bxx. Latest disposal was on 12/08/2024.</li> </ul> <p><u>North Labis Estate</u></p> <p>No clinical waste generated in the estate as Medical Assistant position is still vacant since December 2023. Latest disposal of SW305 (spent lubricant oil), SW409 (inner bags, used PPE) and SW410 (used oil filter) was on 16/08/2024 and disposed to Kxxxxxx Axxx Sxx Bxx.</p>	
<b>4.5.3.4</b>	<p>Empty pesticide containers shall be punctured and disposed in an environmentally and socially responsible way, such that there is no risk of contamination of water sources or to human health. The disposal instructions on manufacturer's labels should be adhered to. Reference should be made to the national programme on recycling of used HDPE pesticide containers.</p> <p><b>- Major compliance -</b></p>	<p>The Standard Operating Procedure (SOP) for the disposal of pesticide container is mentioned under procedure SD/SDP/PSQM (ESH)/203-EN1-Scheduled Wastes (Hazardous Waste) Management. This procedure includes details on triple rinsing procedure and outlines the relevant training to be conducted in this regard.</p> <p>In the procedure also mentioned that all class 2 and above containers shall tripled rinsed and punctured at the bottom if the waste generator intends to dispose of them as non-scheduled waste. However, if the containers are to be disposed of as scheduled waste, the triple rinsing and puncturing process is not required.</p> <p>For Sg. Simpang Kiri Estate, the estate has appointed the recycle company, SX Sxxxx Txxxxxxxxx Exxxxxxxxx which has obtained approval from Department of Environment (DOE) to collect recycled</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>chemical container as evidenced in the letter dated 24/10/2018. Furthermore, this is supported by a letter from Department of Agriculture (DOA), dated 07/12/2015 to the company to involved in collecting recycled chemical container. In addition, other chemical container labelled with 'skull' were re-used for spraying purposes. Latest collection of the recycled empty chemical container was carried out on 12/08/2024 for Sg. Simpang Kiri Estate. Receipt and related documents of the collected recycled chemical container were review and verified during the audit.</p> <p>Furthermore, at North Labis Estate, the empty pesticides containers were disposed of through Kxxxxxxx Axxx Sxx Bxx on 16/08/2024 and consignment note for scheduled waste were made available for verification.</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><b>- Minor compliance -</b></p>	<p>Domestic waste for Sg. Simpang Kiri Estate has been collected by approved contractor, Yxxx Pxxx Exxxx Cxxxxxxxxxxx for twice a week as sighted in the record of rubbish collection. Yxxx Pxxx Exxxx Cxxxxxxxxxxx subcontracted the job to the SXX Cxxxxxxxxxxx which is a licensed contractor approved from National Solid Waste Management Department under the Ministry of Housing and Local Government for commercial, industrial, and institutional solid waste collection services. Sighted the contract agreement valid from 01/01/2024 to 31/12/2024 and the licensed for domestic waste collection valid from 25/06/2024 to 24/06/2024. Collection is made from a centralized point accumulated internally by the estate management from the living quarters and office complex.</p> <p>For North Labis Estate, domestic waste is disposed of in a landfill (at field 2016) located 500 metres away from the housing compound. The landfill's location is mapped and made available during the audit. Domestic waste is collected 3 times per week. Verification during audit</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance								
		<p>found that no other waste such as SW and industrial waste is found dumped in the landfill.</p> <p>The disposal of domestic waste was guided by procedures entitled SDP - Waste Management Procedures for Upstream Malaysia ref SD/SDP/GSD/HSE/0522/01 dated May 2022. The risk of contamination has been minimized through this system.</p>									
<b>Criterion 4.5.4: Reduction of pollution and emission</b>											
<b>4.5.4.1</b>	<p>An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, scheduled wastes, solid wastes and effluent.</p> <p><b>- Major compliance -</b></p>	<p>An assessment of all polluting activities has been conducted by the sampled estates, including greenhouse gas emissions and scheduled wastes. Pollutant activities has been identified in the environment aspect impact analysis under documents entitled Environmental Impact Evaluation Form. In addition, assessment of the pollution activities also was conducted in the Environmental Management Plan for year 2024 documents which consists of the following:</p> <ul style="list-style-type: none"> <li>• Energy/GHG Management Plan</li> <li>• Pollution Prevention Plan</li> <li>• Waste Management Plan</li> </ul> <p>All the above has outlined the sources of pollutions, category of pollution and mitigation plan.</p> <p>As part of the assessment, greenhouse gas emission was calculated on 31/12/2023 for year 2023, which give a result of GHG for all estates under SOU 20 Chaah as below:</p> <table border="1"> <thead> <tr> <th>Description</th><th>Total emission (tCO<sub>2</sub>e)</th><th>tCO<sub>2</sub>e/ha</th><th>tCO<sub>2</sub>e/t FFB</th></tr> </thead> <tbody> <tr> <td>CO<sub>2</sub> Emissions from Fertiliser</td><td>5,624.66</td><td>0.70</td><td>0.08</td></tr> </tbody> </table>	Description	Total emission (tCO <sub>2</sub> e)	tCO <sub>2</sub> e/ha	tCO <sub>2</sub> e/t FFB	CO <sub>2</sub> Emissions from Fertiliser	5,624.66	0.70	0.08	Complied
Description	Total emission (tCO <sub>2</sub> e)	tCO <sub>2</sub> e/ha	tCO <sub>2</sub> e/t FFB								
CO <sub>2</sub> Emissions from Fertiliser	5,624.66	0.70	0.08								



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Criterion / Indicator		Assessment Findings				Compliance																	
		N2O Emissions from Fertiliser	2,923.45	0.36	0.04																		
		Fuel Consumption	464.51	0.06	0.01																		
		Total		1.71	0.20																		
4.5.4.2	An action plan to reduce identified significant pollutants and emissions shall be established and implemented. <b>- Major compliance -</b>	An action plan to reduce pollutants and emissions has been established by the sampled estate in the Environmental Management Plan for year 2024 documents which consists of the following: <ul style="list-style-type: none"><li>• Energy Management Plan</li><li>• Pollution Prevention Plan</li><li>• Waste Management Plan</li></ul> Example of action plan are as follows: <u>North Labis Estate</u> <table><tr><th>Category</th><th>Types/Location</th><th>Action</th><th>Frequency</th></tr><tr><td rowspan="2">Replanting activity</td><td rowspan="2">Field estate</td><td>To plant LCC, road pit</td><td rowspan="2">As &amp; when necessary</td></tr><tr><td>To demarcate riparian buffer zone</td></tr><tr><td>Landfill</td><td>Estate</td><td>To ensure domestic waste are buried properly as SOP landfill</td><td>As &amp; when necessary</td></tr><tr><td>Workers Housing Complex</td><td>Estate</td><td>To erect open burning signage and</td><td>Weekly</td></tr></table>				Category	Types/Location	Action	Frequency	Replanting activity	Field estate	To plant LCC, road pit	As & when necessary	To demarcate riparian buffer zone	Landfill	Estate	To ensure domestic waste are buried properly as SOP landfill	As & when necessary	Workers Housing Complex	Estate	To erect open burning signage and	Weekly	Complied
Category	Types/Location	Action	Frequency																				
Replanting activity	Field estate	To plant LCC, road pit	As & when necessary																				
		To demarcate riparian buffer zone																					
Landfill	Estate	To ensure domestic waste are buried properly as SOP landfill	As & when necessary																				
Workers Housing Complex	Estate	To erect open burning signage and	Weekly																				

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Criterion / Indicator		Assessment Findings				Compliance
				weekly housing inspection.		
		Sg. Simpang Kiri Estate				
		Category	Types/Location	Action	Frequency	
		Domestic waste	Office, linesite and store	Engage vendor to dispose the domestic waste	Annually	
		Spraying activities	Field	Provide tray to prevent direct contact to soil.	Daily	
		Workshop	Estate	To provide regular inspection for estate vehicle for operation purposes.	Daily	
		Reflecting to the above, it was found that the action taken is effectively implemented as verified during site visit and documentation review, for example: <ul style="list-style-type: none"><li>Maintenance programme for estate vehicle was recorded in the workshop notice board and maintenance form.</li><li>Daily inspection for tractor as verified in the service logbook for each tractor.</li><li>Weekly housing inspection was conducted using Housing Complex/ Nest/ Community Hall Inspections Form.</li><li>Clearly demarcation of riparian buffer zone area at Sq. Simpang</li></ul>				

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		<p>Kiri Estate and North Labis Estate. The area erected with signage and marked at palm with the red paint.</p> <ul style="list-style-type: none"> <li>Planting legume cover crop (e.g., Pueraria Javanica and Calopogonium Muconoides) at replanting area. This has been verified through site visit for immature filed area where found the ground cover dominated with the legume cover crop.</li> <li>Domestic waste for Sg. Simpang Kiri Estate has been collected by approved contractor, Yxxx Pxxx Exxxx Cxxxxxxxxxxx for twice a week as sighted in the record of rubbish collection. Yxxx Pxxx Exxxx Cxxxxxxxxxxx subcontracted the job to the SXX Cxxxxxxxxxxx which is a licensed contractor approved from National Solid Waste Management Department under the Ministry of Housing and Local Government for commercial, industrial, and institutional solid waste collection services.</li> <li>For North Labis Estate, domestic waste is disposed of in a landfill (at field 2016) located 500 metres away from the housing compound. The landfill's location is mapped and made available during the audit. Domestic waste is collected 3 times per week.</li> </ul>	
<b>Criterion 4.5.5: Natural water resources</b>			
<b>4.5.5.1</b>	<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>All sampled estates have established Water Management Plan under documents Environmental Management Plan for year 2024. The plan is listed the following objectives:</p> <ul style="list-style-type: none"> <li>- Protection of water course and monitor the quality of main water inlet/outlet from pollution.</li> <li>- Water consumption and contingency plan during water shortage.</li> <li>- Monitoring of water usage</li> </ul>	Complied

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Criterion / Indicator		Assessment Findings							Compliance
	<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><b>- Major compliance -</b></p>	a.	Assessment of water usage and sources of supply was done by all visited estates. The details are as follows:						
		Estate		Sources of Water Supply			Water Usage (m³/mt)		
		Sg Simpang Kiri Estate		Government – Syarikat Air Johor (SAJ)			3.22		
		North Labis Estate		Government – Syarikat Air Johor (SAJ)			2.41		
		b.	All sampled estate has conducted monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the estate’s current activities.						
		<u>Sg. Simpang Kiri Estate</u>							
		Latest sampling was conducted on 19/06/2024 by SX Gxxxxxx Rxxxxxx Sxx Bxx for pond. Results of water sampling are as below:							
		River Water Sample F06A Upstream (check point 1) – Sungai Simpang Kiri							
		pH	BOD (mg/L)	COD (mg/L)	SS (mg/L)	AN (mg/L)	DO* (mg/L)	P (mg/L)	
		8.06	3	52	2	<1	5.89	0.030	
River Water Sample F05C Midstream (check point 1) – Sungai Simpang Kiri									
pH	BOD (mg/L)	COD (mg/L)	SS (mg/L)	AN (mg/L)	DO* (mg/L)	P (mg/L)			
7.54	1	32	4	<1	5.38	0.017			
River Water Sample F04A Downstream (check point 1) – Sungai									

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Criterion / Indicator		Assessment Findings							Compliance
		Simpang Kiri							
		pH	BOD (mg/L)	COD (mg/L)	SS (mg/L)	AN (mg/L)	DO* (mg/L)	P (mg/L)	
		7.48	2	40	6	<1	4.63	0.020	
		North Labis Estate							
		Latest sampling was conducted on 27/07/2024 by SX Gxxxxxx Rxxxxxx Sxx Bxx. Result are as below:							
		pH	BOD (mg/L)	COD (mg/L)	SS (mg/L)	AN (mg/L)	DO* (mg/L)	P (mg/L)	
		Upstream – 1999B							
		6.99	1	16	12	<1	3.21	0.033	
		Midstream – 2010B							
		7.24	3	60	16	<1	3.42	0.042	
		Downstream – 2014C							
		6.76	3	52	4	<1	3.39	0.012	
		c. As mentioned in the Water Management Plan for all sampled estates, recycling rainwater for workshop activities is one ways to optimize water and nutrient usage to reduce wastage. Another method to optimize water usage is rainwater collection by placed large container at strategic location. The rainwater will be recycled for washing tractor and heavy machine This also has been verified during site visit and interview with sampled workers at all visited							

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		<p>estates. Daily monitoring on the water piping system to ensure no leakage in piping system were conducted during weekly housing inspection by Medical Assistant. Sighted the inspection record for verification.</p> <p>d. The guidelines are detailed in the River Reserve Management (Management of River Reserve in SD Guthrie Berhad document dated April 2021). At all visited estates, it was found adequate signage and buffer zone demarcation at natural waterways such as rivers and stream. Training also was conducted to ensure natural water ways was protected. Record of training were verified during the audit. No sign of chemical application within area buffer zone as verified during site visit.</p> <p>e. There were no issues on removal natural vegetation in riparian areas as verified during the field visit at all sampled estates. If any issues occurred, investigation will be conducted as per River Reserve Management (Management of River Reserve in SD Guthrie Berhad dated April 2021).</p> <p>f. No borewell is being use for water supply at the sampled estates. The water source for domestic and operational use is from government.</p>	
<b>4.5.5.2</b>	No construction of bunds, weirs and dams across main rivers or waterways passing through an estate. <b>- Minor compliance -</b>	No construction of bunds/ weirs and dams across waterways through the estate area. This has been clarified by the estate personnel during the assessment and verified during the field visit.	Complied
<b>4.5.5.3</b>	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). <b>- Minor compliance -</b>	Water harvesting practices such as silt pits, roadside drains and good ground cover has been implemented and well maintained by the estate management. This has been verified during site visit. It was also	Complied

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		verified as a part of the common practices introduced within the SD Guthrie Group Agriculture Procedures.	
<b>Criterion 4.5.6:</b> Status of rare, threatened, or endangered species and high biodiversity value			
<b>4.5.6.1</b>	<p>Information shall be collated that includes both the planted area itself and relevant wider landscape-level considerations (such as wildlife corridors). This information should cover:</p> <ol style="list-style-type: none"> <li>Identification of high biodiversity value habitats, such as rare and threatened ecosystems, that could be significantly affected by the grower(s) activities.</li> <li>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.</li> </ol> <p><b>- Major compliance -</b></p>	<p>Group Sustainability Department of SD Guthrie Berhad has conducted the High Conservation Value (HCV) assessment for SOU 20 from 24 to 27/11/2015, and it is documented in a report dated August 2016. This report delineates the biodiversity value, ecosystem services, and social &amp; cultural values within landscape of SOU 20. The report covers the following:</p> <ul style="list-style-type: none"> <li>- Overview of HCV Assessment (Objectives, scope of the assessment, assessment team and methodology and participatory)</li> <li>- Description of assessment area</li> <li>- Landscape context of SOU 20 – Chaah (Biodiversity and conservation values, ecosystem service and social &amp; cultural values)</li> <li>- HCV criteria &amp; application to agriculture (Visual observation and supporting information, wildlife in plantation and decision on HCV status)</li> <li>- Recommendation (HCV management and monitoring)</li> <li>- Appendices (HCV maps and attendance records)</li> </ul> <p>References used for the establishment of the report, among others are as follows:</p> <ul style="list-style-type: none"> <li>- High Conservation Value Forest (HCVF) Toolkit for Malaysia; National guide for identifying, managing and monitoring High Conservation Value Forest, published by WWF Malaysia.</li> </ul>	Complied

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Criterion / Indicator		Assessment Findings					Compliance																																														
		<ul style="list-style-type: none"><li>- Managing Biodiversity in the Landscape; Guideline for Planners, Decision Makers &amp; Practitioner, published by Wild Asia (Malaysia)</li><li>- A practical toolkit for identifying and monitoring biodiversity in oil palm landscape; published by Zoological Society of London</li><li>- HCV Threat Monitoring Protocol: HCV monitoring protocol for oil palm landscape, published by Zoological Society of London</li><li>- Common Guidance for the Identification of High Conservation Value; published by HCV Resource Network</li><li>- Common Guidance for the Management &amp; Monitoring of High Conservation Value; published by HCV Resource Network</li></ul> <p>The map showing the coverage area in performing the HCV assessment is available in the report, which covering all estates under SOU 20 – Chaah. Type of HCV identified for each estates are given in Table 1 under Executive Summary for the report as below:</p> <table><tr><th>Estate</th><th>No.</th><th>Assessment Area</th><th>(Ha)</th><th>Present HCV</th></tr><tr><td rowspan="2">North Labis Estate</td><td>1</td><td>Water Catchment</td><td>0.85</td><td>HCV 4</td></tr><tr><td>2</td><td>River Reserve (Sungai Gatom)</td><td>0.78</td><td>HCV 4</td></tr><tr><td rowspan="3">Sg. Simpang Kiri Estate</td><td>1</td><td>Water Catchment</td><td>0.32</td><td>HCV 4</td></tr><tr><td>2</td><td>River Reserve (Sungai Simpang Kiri)</td><td>8.94</td><td>HCV 4</td></tr><tr><td>3</td><td>Bund</td><td>52.85</td><td>HCV 4</td></tr><tr><td rowspan="3">Chaah Estate</td><td>1</td><td>Water Catchment</td><td>0.47</td><td>HCV 4</td></tr><tr><td>2</td><td>Water Catchment</td><td>1.61</td><td>HCV 4</td></tr><tr><td>3</td><td>Bund</td><td>4.87</td><td>HCV 4</td></tr><tr><td colspan="3">Total of HCV area for SOU 20</td><td colspan="2">70.69 Ha</td><td></td></tr></table>					Estate	No.	Assessment Area	(Ha)	Present HCV	North Labis Estate	1	Water Catchment	0.85	HCV 4	2	River Reserve (Sungai Gatom)	0.78	HCV 4	Sg. Simpang Kiri Estate	1	Water Catchment	0.32	HCV 4	2	River Reserve (Sungai Simpang Kiri)	8.94	HCV 4	3	Bund	52.85	HCV 4	Chaah Estate	1	Water Catchment	0.47	HCV 4	2	Water Catchment	1.61	HCV 4	3	Bund	4.87	HCV 4	Total of HCV area for SOU 20			70.69 Ha			
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		Besides the above, the conservation status of the identified flora and fauna species are provided in the report, under Table 10: Common wildlife found in SOU 20 (Section 2.2.4 of report). Example of identified high biodiversity value habitat and its conservation status in SOU 20 are as below:									
		<table><tr><th rowspan="2">Common Name</th><th colspan="2">Conservation Status</th><th rowspan="2">Remark</th></tr><tr><th>IUCN</th><th>WCA 2010</th></tr></table>				Common Name	Conservation Status		Remark	IUCN	WCA 2010
		Common Name	Conservation Status				Remark				
			IUCN	WCA 2010							
		Birds									
		White-throated king fisher	LC – Least Concern	Totally protected wildlife		Commonly found at river reserve/field drain					
		Red jungle fowls	LC – Least Concern	Protected wildlife (Hunted species)		Randomly found in oil palm field					
		Common myna	LC – Least Concern	Not listed		Randomly found in oil palm field					
		Intermediate egret	LC – Least Concern	Totally protected wildlife		Can be found in POME					
		Mammals									
Wild boar	LC – Least Concern	Protected wildlife (Hunted species)	Interview notes from field workers. Can be found								

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		Bearded pig	VUL – Vulnerable	Totally protected wildlife	at forest border.	
		Long-tailed macaque	LC – Least Concern	Protected wildlife (Others)		
		Leopard cat	LC – Least Concern	LC – Least Concern	Nocturnal. Interview notes from field workers	
		Common palm civet	LC – Least Concern	Protected Wildlife (Hunted Species)	Nocturnal. Interview notes from field workers	
		Reptiles				
		Common cobra	LC – Least Concern	Protected wildlife (Others)	Interview notes from field workers	
		Monitor lizard	LC – Least Concern	Protected wildlife (Others)	Randomly found in oil palm field	
<b>4.5.6.2</b>	If rare, threatened or endangered species, or high biodiversity value, are present, appropriate measures for management planning and operations should include: a) Ensuring that any legal requirements relating to the protection of the species are met. b) Discouraging any illegal or inappropriate hunting, fishing or collecting activities; and developing responsible measures to	Based on HCV report assessment, there is no RTE species is identified within the sampled estate surrounding. Explained in the HCVs report that should any RTE species identified, an action shall be taken by informing Wildlife Department.  As part of discouraging any illegal or inappropriate hunting, fishing or collecting activities, no hunting and reporting of animals' sightings, briefing is given to workers at all sampled estates as below:				Complied

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Criterion / Indicator		Assessment Findings	Compliance												
	<p>resolve human-wildlife conflicts.</p> <p><b>- Major compliance -</b></p>	<ul style="list-style-type: none"> <li>Sg. Simpang Kiri Estate – Training was conducted on 02/04/2024.</li> <li>North Labis Estate – Training was conducted on 15/08/2024.</li> </ul> <p>Signage on illegal hunting, fishing, and collecting activities is also demarcated in the estate compound as an additional management operation in discouraging illegal hunting. This has been verified during the site visit.</p>													
<b>4.5.6.3</b>	<p>A management plan to comply with Indicator 1 shall be established and effectively implemented, if required.</p> <p><b>- Major compliance -</b></p>	<p>Based on the HCV report assessment, it was concluded with recommendations that incorporated basic conservation planning principles into management regimes of preserving the HCV and conservation areas. This has been mentioned in section 3.1 and 3.2 of the HCV report. In addition, Table 14: Recommendation for Managing Threats are stated in the report as below:</p> <table border="1"> <thead> <tr> <th>No</th><th>Conservation Area</th><th>Possible Threats</th><th>Management &amp; monitoring of HCVA</th></tr> </thead> <tbody> <tr> <td>1</td><td>River Reserve</td><td>Riverbanks erosion Sedimentation Eutrophication of aquatic environments and vegetation overgrowth due to fertiliser applications</td><td>To conform to River Reserve Guideline</td></tr> <tr> <td>2</td><td>Water Catchment Area</td><td>Interruption on aquatic biological health Degradation of catchment areas</td><td>Ensure no agrochemicals activities (such as spraying and manuring) are</td></tr> </tbody> </table>	No	Conservation Area	Possible Threats	Management & monitoring of HCVA	1	River Reserve	Riverbanks erosion Sedimentation Eutrophication of aquatic environments and vegetation overgrowth due to fertiliser applications	To conform to River Reserve Guideline	2	Water Catchment Area	Interruption on aquatic biological health Degradation of catchment areas	Ensure no agrochemicals activities (such as spraying and manuring) are	Complied
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1	River Reserve	Riverbanks erosion Sedimentation Eutrophication of aquatic environments and vegetation overgrowth due to fertiliser applications	To conform to River Reserve Guideline												
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Criterion / Indicator		Assessment Findings				Compliance
					carried out near the water catchment area. Cover any bare soil with planting of vetiver grass, groundcovers, etc. to reduce soil erosion.	
		3	Slope Area	Soil erosion Eroded soil deposited down slope can cause road damage.	Marking of slope > 25 degree on the map and in the field. Monitoring by photo of terracing in the field.	
		4	Bund	Soil erosion Eroded soil deposited down persistently can cause loss of land	Education and awareness for workers Marking bund area on the map and in the field Monitoring of sedimentation and siltation Soil/ground cover measurement.	
		5	Forest Border	Forest encroachment	Erect signboards to create awareness	

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			<p>Illegal poaching/wildlife hunting  Illegal logging  Forest product exploitation  Human-Wildlife conflict</p> <p>such as 'no trespassing', 'no hunting', 'no open burning'.  Liaison with forestry &amp; wildlife department on ways of handling human wildlife conflicts  Educate internal and external stakeholders to discourage illegal poaching/logging. Notify the relevant authorities immediately if any fires and/or illegal activities are sighted.</p>	
		<p>Based on the above recommendation, each visited operating unit has established HCV/Biodiversity Management Plan base on the HCV identified in the report. Reviewed and sighted the implementation of the management plan as follows:</p> <ul style="list-style-type: none"> <li>The estate continuously provided training on HCV and RTE to the workers to ensure the satisfactory understanding. Reviewed the training records for sampled estate as below:</li> </ul>		

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		<ul style="list-style-type: none"> <li>- Sg. Simpang Kiri Estate – Training was conducted on 02/04/2024.</li> <li>- North Labis Estate – Training was conducted on 15/08/2024.</li> <li>• All visited estates has conducted monitoring on HCV area on monthly basis. The monitoring focusing on encroachment/ sign of trespassing, wildlife issues/ conflicts/ sightings, pollution/ erosion issues and others. Reviewed the Monitoring of Biodiversity and HCV areas records for verification. Noted during site visit, the condition of the HCV area was consistent with the reports.</li> <li>• Signage on prohibition to conducts activities such as swimming, fishing and chemical applications has been erected at the buffer zone area as mentioned in the HCV report. Noted during interview with the sprayers, the understanding on prohibition of activities in the buffer zone area is satisfactory. No evidence of chemical application sighted at the area.</li> </ul>	
<b>Criterion 4.5.7: Zero burning practices</b>			
<b>4.5.7.1</b>	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. <b>- Major compliance -</b>	SD Guthrie Berhad (formerly known as Sime Darby Plantation Berhad) has established a Group Sustainability & Quality Policy Statement as part of the company's commitment towards implementation of zero burning practices. This policy is guided by commitments spelt out in the company's Responsible Agriculture Charter (RAC). Under section 3.2.5 of documents entitled Responsible Agriculture Charter (RAC) stated that 'zero use of fire for land preparation and establish effective monitoring and prevention as well as proactive firefighting measures within a reasonable radius beyond our operational boundaries. In practice, if there is any replanting in the operating unit, the estate management will follow the procedure of felling and shredding the	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>palm trunks as outlined in the company's Agriculture Manual. No evidence of burning activity for land preparation activity observed at replanting area for all sampled estate as verified during field visit.</p> <p>Domestic waste for Sg. Simpang Kiri Estate has been collected by approved contractor, Yxxx Pxxx Exxxx Cxxxxxxxxxxx for twice a week as sighted in the record of rubbish collection. Yxxx Pxxx Exxxx Cxxxxxxxxxxx subcontracted the job to the SXX Cxxxxxxxxxxx which is a licensed contractor approved from National Solid Waste Management Department under the Ministry of Housing and Local Government for commercial, industrial, and institutional solid waste collection services. Sighted the contract agreement valid from 01/01/2024 to 31/12/2024 and the licensed for domestic waste collection valid from 25/06/2024 to 24/06/2024. Collection is made from a centralized point accumulated internally by the estate management from the living quarters and office complex.</p> <p>For North Labis Estate, domestic waste is disposed of in a landfill (at field 2016) located 500 metres away from the housing compound. The landfill's location is mapped and made available during the audit. Domestic waste is collected 3 times per week.</p> <p>Verification during audit at sampled estates found that no other waste such as SW and industrial waste is found dumped in the dustbin and landfill. In addition, site visit to living quarters found no evidence of waste burning.</p>	
4.5.7.2	<p>A special approval from the relevant authorities shall be sought in areas where the previous crop is highly diseased and where there is a significant risk of disease spread or continuation into the next crop.</p> <p><b>- Major compliance -</b></p>	Not applicable as no special application is made for areas where risk of disease spread as to date.	N/A

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<b>4.5.7.3</b>	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. - <b>Major compliance</b> -	Not applicable as no application for controlled burning is made as to date.	N/A
<b>4.5.7.4</b>	Previous crops should be felled or mowed down, chipped and shredded, windrowed or pulverized or ploughed and mulched. - <b>Minor compliance</b> -	Based on the records of the land clearing and felling for the replanting at visited estates, method of land clearing, and preparation was used such as felling & chipping, cambering/land forming and path construction. The method of the replanting is felled, chipped and shredded was mentioned in the company's Responsible Agriculture Charter (RAC). This practice has been verified during site visit at replanting area in field ex-2003A1 area of Sg. Simpang Kiri Estate and field ex-1999 area of North Labis Estate.	Complied
<b>4.6 Principle 6: Best Practices</b>			
<b>Criterion 4.6.1: Site Management</b>			
<b>4.6.1.1</b>	Standard operating procedures shall be appropriately documented and consistently implemented and monitored. - <b>Major compliance</b> -	Standard operating procedure has been addressed in the Sustainability Management Procedure Manual Update June 2022, Standard Operating Procedures (SOP) dated 11/01/2023 and The Oil Palm Manual (Sime Darby Agricultural Reference Manual). The manual covering the activity for future replanting, oil palm nursery practices, planting techniques, soil conservation and terracing, pest, and diseases, weed management, manuring of oil palm, immaturity, harvesting, crop forecasting and managing difficult soils. All the activities have been described comprehensively in the Standard operating procedure (SOP) and pictorial SOP. The estate implemented the SOPs through its daily operations.	Complied



Criterion / Indicator		Assessment Findings	Compliance
		<p><u>North Labis Estate</u></p> <p>Observed harvesting operation and FFB evacuation using a MTG mini tractor at field 2000. All workers involved had been trained by the estate management before carrying out the assigned work, and the harvester strictly adhered to the minimum ripeness standard, which is harvesting bunches with 5 loose fruits on the ground as verified during an interview with the harvester. For the method of harvesting, observed the cutter were harvested FFB at a safe distance as they worked with tall palms, following the guidelines set out in the agricultural manual. After the FFB are harvested, the loose fruit collector and frond stacker will follow behind, about 5 to 6 palms behind to ensure the safety of the workers.</p> <p><u>Sg. Simpang Kiri Estate</u></p> <p>Observed selective spraying activity at field P05 and it is confirmed that the activity was conducted according to the oil palm manual. An interview with the workers has confirmed that the workers were informed and trained to carry out selective spray. It was also found that the workers able to demonstrate their understanding of safety and health and the process of selective spraying including type of chemical use, premix chemical, preparation of tools, techniques of spray, etc. as verified during interview with the workers. For this selective spraying, a tractor equipped with a water tank was used, and the sprayer applied the herbicide using a hose to target woody plants or noxious weeds in the field. An interview with the tractor driver involved in this spraying activity confirmed that the driver understands the safety aspects and procedures required when conducting spraying with tractor assistance.</p>	

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<b>4.6.1.2</b>	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. <b>- Major compliance -</b>	<p>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.</p> <p>Both estates (i.e., Sg. Simpang Kiri and North Labis estate) located on undulating area, hence there was no planting at slopes of greater than 25°. Observed throughout the estate that good ground cover dominated with soft grasses is maintained to minimize soil erosion and keep soil moisture. Grass cutting using roto-slasher were practice by the estate at the harvester path. Appropriate soil conservation measures such as proper perpendicular frond stacking between interrow of palms to minimize surface run-off. Water management were in practice such as collection drain every 2 rows of palms was constructed. No chemical activities near to the drain practices by estates as verified during site visit. Minimal surface run-off was observed throughout the estate.</p> <p>For immature and replanting area at visited estates, it was found that the management planting legume cover crop (LCC) consists of Pueraria Javanica and Calopogonium Muconoides to prevent soil erosion in the field.</p>	Complied
<b>4.6.1.3</b>	A visual identification or reference system shall be established for each field. <b>- Major compliance -</b>	Visual identification has been established for each field and divided into division and blocks. Each block is named by visual identification (field marker) erected for reference. Observed during site visit at all sample estates, field number are marked on the palm and signboards.	Complied
<b>Criterion 4.6.2:</b> Economic and financial viability plan			

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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. <b>- Major compliance -</b>	Sg. Simpang Kiri Estate and North Labis Estate have established 5 years business plan as a guidance for daily estate operations. Sighted the 5-year business plan FY 2024 – 2028 available for verification. The business plan contains of Total mature ha, Estimated FFB Price/mt, Yield Per Hectare, Estimated FFB/mt, Upkeep & Maintenance, Harvesting, General Charges, Income and Profit Loss.  Review the business plan, found that the plan demonstrate attention to economic and financial viability.						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. <b>- Major compliance -</b>	<div>Sg. Simpang Kiri Estate and North Labis Estate has established a 5-year replanting program from 2024 to 2028.</div> <table><tr><td>Year</td><td>2024</td><td>2025</td><td>2026</td><td>2027</td><td>2028</td></tr><tr><td colspan="6">Sungai Simpang Kiri Estate</td></tr><tr><td>Hectarage</td><td>44.15</td><td>152.78</td><td>79.20</td><td>76.26</td><td>95.41</td></tr><tr><td colspan="6">North Labis Estate</td></tr><tr><td>Hectarage</td><td>277.93</td><td>134.59</td><td>118.76</td><td>152.96</td><td>131.86</td></tr></table>						Year	2024	2025	2026	2027	2028	Sungai Simpang Kiri Estate						Hectarage	44.15	152.78	79.20	76.26	95.41	North Labis Estate						Hectarage	277.93	134.59	118.76	152.96	131.86	Complied
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4.6.2.3	The business or management plan may contain: 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 <b>- Major compliance -</b>	Reflecting to indicator 4.6.2.1, the 5-year business plan FY 2024 – 2028 found the following information: a) Planting material planted in the field b) Yield per hectare and yield per mt c) Cost per hectare and cost per mt d) Estimated price of FFB/mt e) Profit and loss						Complied																														

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<b>4.6.2.4</b>	The management plan shall be effectively implemented and the achievement of the goals and objectives shall be regularly monitored, periodically reviewed and documented. - <b>Major compliance</b> -	The management plan was effectively implemented, and the achievement of the goals and objectives were regularly monitored, documented, and reviewed through Monthly Progress Reports, Monthly Accounts Reports, Annual Financial Reports, Agronomist Visit Reports and Internal Audit Report. All the report had been reviewed during the audit for verification. Any variation if significant from the budgeted amount is justified with reasons in the Monthly progress Report and Monthly Accounts Reports.	Complied
<b>Criterion 4.6.3: Transparent and fair price dealing</b>			
<b>4.6.3.1</b>	Pricing mechanisms for the products and other services shall be documented and effectively implemented. - <b>Major compliance</b> -	<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>Sg. Simpang Kiri Estate</u></p> <p>1. Letter of Extension for FFB Transportation Services for Sime Darby Plantation Berhad's Estates dated 20/03/2022 to Rxxx Bxxxxxxx. The contract valid from 01/04/2024 to 31/12/2024 signed by both parties on 27/03/2024. The rate of payment has been elaborated in the agreement, Appendix 1 under Schedule of Transport Rates ("Transport Rates"). Evident of payment voucher (reference no: RSKP 01/07/2024 dated 05/08/2024, available for the payment of July.</p> <p><u>North Labis Estate</u></p> <p>1. Letter of Extension for FFB Transportation Services for Sime Darby Plantation Berhad's Estates dated 20/03/2022 to Rxxxxxxx Sxxxx.</p>	Complied

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		The contract valid from 01/04/2024 to 31/12/2024 signed by both parties on 28/03/2024. The rate of payment has been elaborated in the agreement, Appendix 1 under Schedule of Transport Rates ("Transport Rates"). Evident of payment voucher (reference no: LBE2407-01 Utilities July 2 dated 05/08/2024.	
<b>4.6.3.2</b>	All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner. - <b>Major compliance</b> -	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
<b>Criterion 4.6.4: Contractor</b>			
<b>4.6.4.1</b>	Where contractors are engaged, they shall understand the MSPO requirements and shall provide the required documentation and information. - <b>Major compliance</b> -	<u>Sg. Simpang Kiri Estate</u> The estate management has conducted the briefing for MSPO requirement on the contractor Qxxxxxx Sxxxxxx Sdn Bhd Enterprise during stakeholder meeting that was conducted on 17/01/2024. Verify the attendance list, photos and training materials for the training is available as per audit. The contractor needs to follow MSPO guideline. In addition, contract has specified the following revised requirement among others such as: <ul style="list-style-type: none"> <li>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.</li> </ul>	Complied

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		<ul style="list-style-type: none"> <li>Vendor Code of Business Conduct (COBC)</li> <li>The contractor shall upon request by the Company allow certification bodies access to audit the Contractors premise or operations if deemed necessary.</li> </ul> <p><u>North Labis Estate</u></p> <p>The estate management has conducted the briefing for MSPO requirement on the contractor Axxxxxxx A/L M.Mxxxxxx (Providing school van to transport worker's children). Details of the briefing is such as follows:</p> <p>Title: Contractor Briefing's / Training on RSPO, MSPO ILO</p> <p>Date: 29/07/2024</p> <p>Venue: Meeting Room, North Labis Estate</p> <p>Verify the attendance list, photos and training materials for the training is available as per audit.</p> <p>The contractor needs to follow MSPO guideline. In addition, contract has specified the following revised requirement among others such as:</p> <ul style="list-style-type: none"> <li>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.</li> <li>Vendor Code of Business Conduct (COBC)</li> <li>The contractor shall upon request by the Company allow certification bodies access to audit the Contractors premise or operations if deemed necessary.</li> </ul>	
<b>4.6.4.2</b>	The management shall provide evidence of agreed contracts with the contractor.	<u>Sg. Simpang Kiri Estate</u>	Complied

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	- <b>Major compliance</b> -	<p>Contract agreement is available as per sample in Sg. Simpang Kiri Estate is such as following:</p> <ol style="list-style-type: none"> <li>1. Qxxxxxx Sxxxxxx Sdn Bhd Enterprise (Land Preparation for Replanting Oil Palm) dated 20/05/2024 valid until 20/08/2024. Sighted the Letter of Offer and Acceptance dated 06/05/2024 is available and was signed by both parties on 13/05/2024.</li> <li>2. Rxxx Bxxxxxxx (Transportation of FFB) with validity from 01/04/2024 until 31/12/2024. Sighted the agreement of Letter of Extension dated 20/03/2024 is available and was signed by both parties on 27/03/2024.</li> </ol> <p><u>North Labis Estate</u></p> <p>Contract agreement is available as per sample in North Labis Estate is such as following:</p> <ol style="list-style-type: none"> <li>1. Axxxxxxxx A/L M.Mxxxxxx (Providing school van to transport worker's children) dated 01/05/2024 valid until 30/04/2025. Memorandum of agreement is available as per audit.</li> <li>2. Rxxxxxxxx Sxxxx Sdn Bhd (FFB Transport) dated 01/04/2024 valid until 31/05/2024. Sighted the Letter of Extension of FFB transport is available as per audit.</li> </ol>	
<b>4.6.4.3</b>	<p>The management shall accept MSPO approved auditors to verify assessments through a physical inspection if required.</p> <p>- <b>Minor compliance</b> -</p>	All contractors engaged by estates were bound to understand and comply to their contractual agreements that includes MSPO requirements through signing of Vendor Integrity Pledge (VIP) which enable accredited CB to audit them.	Complied
<b>4.6.4.4</b>	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.	All works performed by the contractors at the estates are checked and verified by the estates' personnel. Projects where tenders are issued by HQ are checked by representative from HQ.	Complied

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- Major compliance -			
<b>4.7 Principle 7: Development of new planting</b>			
<b>Criterion 4.7.1:</b> High biodiversity value			
<b>4.7.1.1</b>	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 -	There is no development of new planting in all estates within SOU 20. Hence, this indicator is not applicable.	N/A
<b>4.7.1.2</b>	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 -	There is no development of new planting in all estates within SOU 20. Hence, this indicator is not applicable.	N/A
<b>Criterion 4.7.2:</b> Peat Land			
<b>4.7.2.1</b>	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 -	There is no development of new planting in all estates within SOU 20. Hence, this indicator is not applicable.	N/A
<b>Criterion 4.7.3:</b> Social and Environmental Impact Assessment (SEIA)			



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<b>4.7.3.1</b>	A comprehensive and participatory social and environmental impact assessment shall be conducted prior to establishing new plantings or operations. <b>- Major compliance -</b>	There is no development of new planting in all estates within SOU 20. Hence, this indicator is not applicable.	N/A
<b>4.7.3.2</b>	SEIAs shall include previous land use or history and involve independent consultation as per national and state regulations, via participatory methodology which includes external stakeholders. <b>- Major compliance -</b>	There is no development of new planting in all estates within SOU 20. Hence, this indicator is not applicable.	N/A
<b>4.7.3.3</b>	The results of the SEIA shall be incorporated into an appropriate management plan and operational procedures developed, implemented, monitored and reviewed. <b>- Major compliance -</b>	There is no development of new planting in all estates within SOU 20. Hence, this indicator is not applicable.	N/A
<b>4.7.3.4</b>	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. <b>- Minor compliance -</b>	There is no development of new planting in all estates within SOU 20. Hence, this indicator is not applicable.	N/A
<b>Criterion 4.7.4: Soil and topographic information</b>			
<b>4.7.4.1</b>	Information on soil types shall be adequate to establish the long-term suitability of the land for oil palm cultivation. <b>- Major compliance -</b>	There is no development of new planting in all estates within SOU 20. Hence, this indicator is not applicable.	N/A

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<b>4.7.4.2</b>	Topographic information shall be adequate to guide the planning of planting programmes, drainage and irrigation systems, roads and other infrastructure. <b>- Major compliance -</b>	There is no development of new planting in all estates within SOU 20. Hence, this indicator is not applicable.	N/A
<b>Criterion 4.7.5: Planting on steep terrain, marginal and fragile soils</b>			
<b>4.7.5.1</b>	Extensive planting on steep terrain, marginal and fragile soils shall be avoided unless permitted by local, state and national laws. <b>- Major compliance -</b>	There is no development of new planting in all estates within SOU 20. Hence, this indicator is not applicable.	N/A
<b>4.7.5.2</b>	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. <b>- Major compliance -</b>	There is no development of new planting in all estates within SOU 20. Hence, this indicator is not applicable.	N/A
<b>4.7.5.3</b>	Marginal and fragile soils, including excessive gradients and peat soils, shall be identified prior to conversion. <b>- Major compliance -</b>	There is no development of new planting in all estates within SOU 20. Hence, this indicator is not applicable.	N/A
<b>Criterion 4.7.6: Customary land</b>			
<b>4.7.6.1</b>	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.	There is no development of new planting in all estates within SOU 20. Hence, this indicator is not applicable.	N/A

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	- Major compliance -		
4.7.6.2	Where new plantings on recognised customary lands are acceptable, management plans and operations should maintain sacred sites. - Minor compliance -	There is no development of new planting in all estates within SOU 20. Hence, this indicator is not applicable.	N/A
4.7.6.3	Where recognized customary or legally owned lands have been taken-over, the documentary proof of the transfer of rights and of payment or provision of agreed compensation shall be made available. - Major compliance -	There is no development of new planting in all estates within SOU 20. Hence, this indicator is not applicable.	N/A
4.7.6.4	The owner of recognised customary land shall be compensated for any agreed land acquisitions and relinquishment of rights, subject to their free prior informed consent and negotiated agreement. - Major compliance -	There is no development of new planting in all estates within SOU 20. Hence, this indicator is not applicable.	N/A
4.7.6.5	Identification and assessment of legal and recognised customary rights shall be documented. - Major compliance -	There is no development of new planting in all estates within SOU 20. Hence, this indicator is not applicable.	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 -	There is no development of new planting in all estates within SOU 20. Hence, this indicator is not applicable.	N/A
4.7.6.7	The process and outcome of any compensation claims shall be documented and made publicly available. - Major compliance -	There is no development of new planting in all estates within SOU 20. Hence, this indicator is not applicable.	N/A

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Criterion / Indicator		Assessment Findings	Compliance
<b>4.7.6.8</b>	Communities that have lost access and rights to land for plantation expansion should be given opportunities to benefit from the plantation development. <b>- Minor compliance -</b>	There is no development of new planting in all estates within SOU 20. Hence, this indicator is not applicable.	N/A

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

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

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<b>4.1.2.1</b>	Internal audit shall be planned and conducted regularly to determine the strong and weak points and potential area for further improvement. - <b>Major compliance</b> -	The mill has implemented internal audit procedure outlined in the SD Guthrie Berhad procedure, specifically detailed in the Internal Audit Procedure with Document number: SDP/GSD/SCU/IAP; Revision: 04; Document Date: April 2024. According to this procedure, internal audits are scheduled to occur annually. It has been confirmed that the mill has adhered to this requirement by conducting internal audits on a yearly basis. MSPO Internal Audit was conducted on 21/05/2024 by Sustainability Compliance Unit, Group Sustainability Department. The Internal Audit Report was available for verification.	Complied
<b>4.1.2.2</b>	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. - <b>Major compliance</b> -	SD Guthrie Berhad (formerly known as Sime Darby Plantation Berhad) has established internal audit procedures documented in Internal Audit Procedure; Doc number: SDP/GSD/SCU/IAP; Revision: 04; Document Date: April 2024. MSPO Internal Audit was conducted on 21/05/2024 by Sustainability Compliance Unit, Group Sustainability Department. The Internal Audit Report was available for verification. During the assessment, the internal audit team raised 7 Major and 0 Minor Non-Conformities in regard to MSPO Standard. The root cause, correction, corrective action plan and status was available and documented in the document of Sustainability Certification Online Tracking System (SCOTS).	Complied
<b>4.1.2.3</b>	Reports shall be made available to the management for their review. - <b>Major compliance</b> -	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 21/05/2024 by Sustainability Compliance Unit, Group Sustainability	Complied

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		Department. The Internal Audit Report was available for management review.	
<b>Criterion 4.1.3 – Management Review</b>			
<b>4.1.3.1</b>	<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><b>- Major compliance -</b></p>	<p>The internal audit report was documented and made available for management review. As evidence, all findings from internal audit were responded by Estate within the acceptable timeframe. Report details as below. MSPO Internal Audit was conducted on 21/05/2024 by Sustainability Compliance Unit, Group Sustainability Department. The Internal Audit Report was available for verification.</p> <p>SD Guthrie Berhad (formerly known as Sime Darby Plantation Berhad) has established SOP for Management Review Guidelines dated 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 was conducted on 12/07/2024 at Chaah POM Meeting Room. The agenda discussed during the meeting as follows:</p> <ol style="list-style-type: none"> <li>1. Introduction by Chairman</li> <li>2. Results of internal audits covering RSPO MSPO</li> <li>3. Customer feedbacks</li> <li>4. Process performance and product conformity</li> <li>5. Status of preventive and corrective action</li> <li>6. Follow up action from previous Management Review</li> <li>7. Changes that could affect the management system</li> <li>8. Recommendation for improvement</li> </ol>	Complied

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		9. Complaints and grievances 10. Improvement of the effectiveness of the management system and process 11. Resource needs	
<b>Criterion 4.1.4 – Continual Improvement</b>			
<b>4.1.4.1</b>	<p>The action plan for continual improvement shall be based on a consideration of the main social and environmental impact and opportunities for the company.</p> <p><b>- Major compliance -</b></p>	<p>The continuous improvement plan has been integrated into various management plans, including the social management plan, pollution prevention plan, waste management plan, OSH plan, water management plan, and others. Continuous improvement plan is such as:</p> <ol style="list-style-type: none"> <li>1. Mill Operation – at Clarification station; to minimize using clean water for dilution and ex-centrifuge discharges.</li> <li>2. Waste reduction – Leather glove; to send unused glove before requested new unit to check the condition either still in good condition or not.</li> <li>3. Social/people – housing repair (OPP); to monitor and attend housing complaint report efficiently based on the risk level.</li> </ol>	Complied
<b>4.1.4.2</b>	<p>The company should establish a system to improve practices in line with new information and techniques; and for disseminating this information throughout the workforce.</p> <p><b>- Major compliance -</b></p>	<p>Upon the confirmation of any new projects. Employees receive comprehensive briefings on new developments, fostering a foundational understanding, during the weekly briefings. The management team, in turn, is kept abreast of such developments through dedicated discussions during the monthly management meetings.</p> <p>Moreover, the dissemination of pertinent information is facilitated by the Regional Chief Executive Officer (RCEO) and Regional</p>	Complied



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		<p>General Manager (RGM) during the monthly Managers meetings and through official email channels.</p> <p>In a commitment to ongoing enhancement, the management consistently engages in the rigorous review of estate performance and work methodologies. This persistent evaluation is geared towards fostering continual improvement, with the aim of achieving superior results.</p>	
<b>4.2 Principle 2: Transparency</b>			
<b>Criterion 4.2.1 – Transparency of information and documents relevant to MSPO requirements</b>			
<b>4.2.1.1</b>	<p>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.</p> <p><b>- Major compliance -</b></p>	<p>SD Guthrie (formerly known as Sime Darby Plantation Berhad (SDPB)) has implemented a Communication Procedure for both Internal and External Stakeholders. This information is presented in both English and Malay languages and is made accessible to stakeholders through notice boards at the mill. The dissemination of information is carried out to both internal and external parties through Townhall Session or External Stakeholders' Meeting. Latest external stakeholder meeting conducted was on 17/01/2024.</p>	Complied
<b>4.2.1.2</b>	<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><b>- Major compliance -</b></p>	<p>It was noted that management documents related to sustainability available at mill during the on-site audit upon request including sustainability policies, procedures, social and environmental assessments as well as management action plans etc. Furthermore, global documents accessible via company's website.</p> <p>On the other hand, confidential documents such as financial and personal records, must not be disclosed publicly. Mill Manager holds the responsibility for managing all communication and requests for</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		documentation that may be made available to the public or stakeholders.	
<b>Criterion 4.2.2 – Transparent method of communication and consultation</b>			
<b>4.2.2.1</b>	Procedures shall be established for consultation and communication with the relevant stakeholders. - <b>Major compliance</b> -	SD Guthrie Berhad (formerly known as Sime Darby Plantation Berhad) has established the Standard Operation Procedure for External Communication, specifically detailed in Appendix 5.5.3.2, version 1, dated 1/4/2008. This manual serves as a framework to communicate with external interested parties systematically and effectively regarding the estate's performance.  As outlined in this procedure, the timeframe for external communication involves providing feedback within two weeks from the date of receipt for communications requiring direct feedback. For communications necessitating investigation, feedback is committed to being provided within one week of the completion of the investigative process. This structured approach ensures timely and transparent communication with external stakeholders, reflecting the company's commitment to responsiveness and accountability.	Complied
<b>4.2.2.2</b>	The management shall nominate management officials at the operating unit responsible for issues related to <i>indicator 1</i> . - <b>Minor compliance</b> -	The Mill Manager has officially appointed the Assistant Manager, appointed on 01/06/2024. This appointed individual will serve as the Person in Charge (PIC) for social issues, which includes actively in investigating any social issue, to keep the complaint record, to give counseling to workers, and give training regarding social compliance.	Complied
<b>4.2.2.3</b>	A list of stakeholders, records of all consultation and communication and records of action taken in response to input from stakeholders	A documented list of stakeholders for the year 2024 has been observed. This list was subsequently updated in August 2024. Notably, the most recent meeting with stakeholders transpired on	Complied

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	shall be properly maintained. <b>- Major compliance -</b>	17/01/2024, underscoring the ongoing engagement and communication with relevant parties.	
<b>Criterion 4.2.3 – Traceability</b>			
<b>4.2.3.1</b>	The management shall commit itself to implement and maintain the requirements for the traceability and shall establish a standard operation procedure for traceability. <b>- Major compliance -</b>	SD Guthrie Berhad (formerly known as Sime Darby Plantation Berhad) has established traceability procedure to be adopted by all operating unit. This procedure documented in the procedure entitled Sustainable Supply Chain and Traceability Procedure for Upstream Malaysia (SDP/GSD/202401/SCCS), dated January 2024. The objectives of the procedure are as below:  1. To ensure that the production and claims of certified sustainable materials adhere to the relevant sustainability certification systems (RSPO Principle and Criteria (P&C), RSPO Supply Chain Certification Standard (SCC) Standard; Malaysian Sustainable Palm Oil (MSPO); International Sustainability and Carbon Certification (ISCC).  2. To provide guidelines for mills producing Technical Grade Oil (GO) on traceability requirements under ISCC requirement for waste & residues materials i.e., Empty Fresh Fruit Bunch (EFB), Palm Oil Mill Effluent (POME) oil and tank residue oil'. "Tank residue oil refers to bottom oil in CPO storage tank that does not meet quality specifications and is not consumable by human/ animal. This oil is classified under ISCC as waste/residues from processing vegetable or animal oil (specification of raw material or crop).	Complied

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		<p>The above procedure also outlined the process of the FFB delivery and despatch of CPO &amp; PK from the mill.</p> <p>Example of FFB, CPO and PK records were verified during the audit as below:</p> <p>➤ <b>FFB delivery:</b></p> <ul style="list-style-type: none"> <li>a) Supplier: Ladang Chaah Ladang Chaah, 85400 Chaah, Johor. Buyer: Chaah Palm Oil Mill KKS Chaah, 85400 Chaah, Johor.</li> <li>b) Fresh Fruit Bunches (FFB)</li> <li>c) 2,380 KG</li> <li>d) 17/04/2024</li> <li>e) DO No: 61908, Lorry No: TF010</li> <li>f) MSPO 685287</li> <li>g) 28/12/2022 – 27/12/2027</li> </ul> <p>➤ <b>PK delivery:</b></p> <ul style="list-style-type: none"> <li>a) Supplier: Chaah Palm Oil Mill KKS Chaah, 85400 Chaah, Johor. Buyer: SXX Cxxxx Ixxxxx KXX Lxx 1XXXX, Jxxxx Pxxxx Cxxxx, 4XXXX Pxxxx Cxxxx, Selangor.</li> <li>b) Palm Kernel (PK) - MB</li> <li>c) 39,930 KG</li> <li>d) 24/04/2024</li> <li>e) DO No: 012644, Lorry No: AMH 3439</li> <li>f) RSPO 548299 (Sold as RSPO certified)</li> <li>g) 18/11/2020 to 17/11/2025 (Sold as RSPO certified)</li> </ul>	
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Criterion / Indicator		Assessment Findings	Compliance
		<p>➤ <b>CPO delivery:</b></p> <p>a) Supplier: Chaah Palm Oil Mill KKS Chaah, 85400 Chaah, Johor. Buyer: Sxxx Dxxxx Oxxx Lxxxxx Rxxxxxxxx Sxx Bxx Bxxx X, Jxx Bxxxxxx-Kxxxx, Txxxx Pxxxxxxx Gxxxxx Ixxxxxxxx Exxxxx, 4XXXX Txxxx Pxxxxxxx Gxxxxxx, Selangor.</p> <p>b) Crude Palm Oil (CPO)</p> <p>c) 40,340 KG</p> <p>d) 03/04/2024</p> <p>e) DO No: 012610, Lorry No: AHT 8648</p> <p>f) RSPO 548299 (Sold as RSPO certified)</p> <p>g) 18/11/2020 to 17/11/2025 (Sold as RSPO certified)</p>	
<b>4.2.3.2</b>	The management shall conduct regular inspections on compliance with the established traceability system. <b>- Major compliance -</b>	Management has conducted regular inspection of compliance with the traceability system. Regular inspection on compliance of the system is verified by staff, assistant manager and manager of the mill as verified in the records of CPO & PK despatch as well as FFB received such as weighbridge ticket, daily production record, dispatch chit and summary of FFB received for the month. Furthermore, the periodical monitoring of the compliance of the traceability system against the MSPO Standard is performed through the internal audit by the Group Sustainability Department. It has been verified in the internal audit report for Chaah POM.	Complied
<b>4.2.3.3</b>	The management shall identify and assign suitable employees to implement and maintain the traceability system. <b>- Minor compliance -</b>	Mill management has identified and assigned person responsible for traceability system. Appointment letters entitled 'Appointment as Person in Charge for Environment/Quality Management System'	Complied

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		of the appointed person is made available during the audit. Assistant Manager 1 appointed as person in charge for traceability system through appointment letter dated 01/01/2024. The appointed person responsibilities related to MSPO traceability, are clearly outlined in point 9 of the appointment letter.	
<b>4.2.3.4</b>	Records of storage, sales, delivery or transportation of crude palm oil and palm kernel shall be maintained. - <b>Major compliance</b> -	Sustainable Supply Chain and Traceability for Upstream Malaysia ver. 02, dated 12/01/2024 with reference document no. SDP/GSD/2024-02/SCCS is the procedure for traceability. The procedure requires validation of certificate of supplying estates. The procedure had identified critical control points to prevent contamination of non-certified FFB. The current traceability system is Sime Weigh System. The mill maintains the records of CPO/PK storage and recorded in the Daily Production Summary Report. For CPO and PK dispatch, the mill maintains records in Oil Dispatch Summary form. No MSPO certified products were sold since last audit. Sample of CPO and PK record was verified in indicator 4.2.3.1.	Complied
<b>4.3 Principle 3: Compliance to legal requirements</b>			
<b>Criterion 4.3.1 – Regulatory requirements</b>			
<b>4.3.1.1</b>	All operations shall be in compliance with applicable local, state, national and ratified international laws and regulations. - <b>Major compliance</b> -	Chaah POM continue to comply with the legal requirements. Among the evidence of legal compliance as follows: 1. 'Dandang' – PMD-JH/24249736 – Boiler (JH PMD 762) - expiry 14/10/2025 2. 'Dandang' – PMD-JH/24244003 – Boiler (JH PMD 80145) - expiry 12/09/2025	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		3. 'Pengandung Tekanan Tak Berapi' – PMT-JH/24249306 – Air Receiver Tank (JH PMT 1694) - expiry 14/10/2025 4. MPOB License 'Menjual dan mengailh PK, CPO, SPO, Membeli dan mengalih FFB, Menyimpan PK, CPO, SPO, Mengilang FFB' – 518940004000 – valid until 28/02/2025 5. Jabatan Alam Sekitar – License No: 004721, valid until 30/06/2025. 6. Private Installation License – Energy Commision – License No: PBKB/2024/P/J-000057, valid until 21/01/2027 7. Diesel – Permit Barang Kawalan Berjadual – Permit No: PBKB/2023/P/A-000264, Validity until – 13/12/2024 8. Lesen Melencong atau Mengabstrak Air Sungai – BAKAJ – License No: 08/A/BP/035 – Valid until 31/12/2024. 9. Fire Certificate – Certificate No: JBPM JH/7/270/2024 – Valid until 11/06/2025. 10. Water Services Industry (Licensing) – License No: LK/3/22/00019 – Valid until 29/06/2025	
<b>4.3.1.2</b>	The management shall list all relevant laws related to their operations in a legal requirements register. <b>- Major compliance -</b>	All operating units have Legal & Other Requirements Register (LORR) covering all the necessary regulatory requirements. Refer to Legal Register updated as August 2024 with addition to applicable laws since last assessment as follows: 1. Whistleblower Protection Act 2010 2. Minimum Wages Order 2022, Amendment 2022 3. Fire Services Act 1988 (Act 341) Amendment 2020 4. "Pembangunan Sumber Manusia Berhad" Act 2000 5. Anti-Sexual Harassment Act 2022	Complied

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		6. Employees' Social Security (Amendment) Act 2022 7. Employment Insurance System (EIS) (Amendment) Act 2022 8. Control of Supplies Act 1961 9. Employment (Amendment) Act 2022 10. Garis Panduan Pelan Pengurusan Tandan Kosong Kelapa Sawit 2021 11. Poisons (Amendment) Act 2022 12. Occupational Safety and Health (Amendment) Act 2022 13. Environment Quality Act (Amendment) Act 2024	
<b>4.3.1.3</b>	The legal requirements register shall be updated as and when there are any new amendments or any new regulations coming into force. <b>- Major compliance -</b>	Documented procedure has been established and implemented; refer to Mill Quality Management System, Level 2: Standard Operating Manual, Appendix 5.2.4: Procedure for Legal and Other Requirements dated 10/12/2008. A mechanism to ensure compliance to legal and other requirement has been documented in MQMS (Mill Quality Management System) under Standard Operation Manual distributed to all operating units under SOU 20. Group Sustainability Department (GSD) and respective operating units will undertake the responsibility of identifying, managing, updating, and tracking the legal requirement as well as monitoring the status of legal compliance.	Complied
<b>4.3.1.4</b>	The management should assign a person responsible to monitor compliance and to track update the changes in regulatory requirements. <b>- Minor compliance -</b>	Group Sustainability Department (GSD) will update the operating regarding any changes on applicable laws to the operating units. The person responsible appointed at the operating units will update the changes in the Legal Register. The Assistant Manager has been appointed as person responsible to monitor any changes to the LORR and update, when necessary,	Complied



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		as per appointment letter dated 01/01/2024 signed by the Mill Manager.	
<b>Criterion 4.3.2 – Lands use rights</b>			
<b>4.3.2.1</b>	The management shall ensure that their oil palm milling activities do not diminish the land use rights of other users. - <b>Major compliance</b> -	Chaah POM demonstrated with legal ownership or leases with legal documents. Therefore, the mill operations have not diminished the land use rights of other users. Onsite visit verified there no evidence to show that palm oil mill operations had diminished the land use rights of others.	Complied
<b>4.3.2.2</b>	The management shall provide documents showing legal ownership or lease, history of land tenure and the actual legal use of the land. - <b>Major compliance</b> -	Chaah POM demonstrated with legal ownership or leases with legal documents. Document review on the copy of land titles were available at the mill office and the title is under Chaah Estate. The Quit Rent was paid by Chaah Estate. The land title under Chaah Estate is as below: Land title no.: 7XXX, State: Johor, District: Batu Pahat – Mukim Chaah Bahru, File No: PTG. 134/XX PT IX (DUP); PHTBP(K) 61/XX-XX	Complied
<b>4.3.2.3</b>	Legal parameter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable. - <b>Major compliance</b> -	The Chaah POM was clearly demarcated with parameter fencing and visibly maintained. This was observed during site visit at mill compound.	Complied
<b>4.3.2.4</b>	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). - <b>Minor compliance</b> -	There was no land dispute at Chaah POM. SD Guthrie Berhad has the legal ownership documents as demonstrated by possessing land titles.	N/A

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Criterion / Indicator		Assessment Findings	Compliance
<b>Criterion 4.3.3 – Customary rights</b>			
<b>4.3.3.1</b>	Where lands are encumbered by customary rights, the company shall demonstrate that these rights are understood and are not being threatened or reduced. <b>- Major compliance -</b>	Not applicable since there is no customary rights. Land has been legally owned by the company and has been verified by the land title.	N/A
<b>4.3.3.2</b>	Maps of an appropriate scale showing extent of recognized customary rights shall be made available. <b>- Minor compliance -</b>	Not applicable since there is no customary rights. Land has been legally owned by the company and has been verified by the land title.	N/A
<b>4.3.3.3</b>	Negotiation and FPIC shall be recorded and copies of the relevant agreements should be made available. <b>- Major compliance -</b>	Not applicable since there is no customary rights. Land has been legally owned by the company and has been verified by the land title.	N/A
<b>4.4 Principle 4: Social responsibility, health, safety and employment condition</b>			
<b>Criterion 4.4.1: Social Impact Assessment (SIA)</b>			
<b>4.4.1.1</b>	Social impacts should be identified and plans should be implemented to mitigate the negative impacts and promote the positive ones. <b>- Minor compliance -</b>	The management has conducted a Social Impact Assessment (SIA) for SOU 20 Chaah POM and Supply Bases. The assessment has comprehensively integrated feedback obtained from stakeholder engagement meetings. Alongside presenting socio-economic baseline data, the resultant report highlighted a spectrum of issues, encompassing complaints, requests, and comments raised by various stakeholders associated with the mill.  To address and resolve these identified issues, the mill has formulated an action plan specific to the Social Assessment for the year 2024, documented on 18/01/2024 under the document	Complied

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Criterion / Indicator		Assessment Findings	Compliance			
		Management Plan on Social Impact Assessment FY 2024. This strategic plan takes into careful consideration the diverse perspectives and concerns from different stakeholders, including workers, surrounding communities, government agencies, suppliers, contractors, as well as staff and management. This comprehensive approach ensures that the action plan is responsive to the specific needs and expectations of all relevant stakeholders, fostering a proactive and socially responsible mill operation.				
Criterion 4.4.2: Complaints and grievances						
4.4.2.1	A system for dealing with complaints and grievances shall be established and documented. <b>- Major compliance -</b>	<p>The company has developed a documented procedure in Sustainable Plantation Management System on handling social issues, Appendix 5, Version 1, and Issue No.1, dated 01/11/2008. The procedure has detailed the process of handling social issues raised by the stakeholders and resolve in an effective, timely and appropriate manner. SD Guthrie Berhad has developed Standard Operation Manual (SOM) – Procedure for External Communication, Appendix 5.5.3.2, version 1 to put in place a system to effectively communicate with external interested parties on matters pertaining to performance of the mill. Timeframe for external communication to provide feedback within two weeks of the date of receipt for communication requiring direct feedback and within one week of the completion of the investigation for communication requiring investigation. Other than that, SD Guthrie Berhad has also developed Grievance Response Standard Operating (Version 3.0, date approved on 07/05/2024). The timeline, clause 3.3 for the investigation is guided by the criteria as follow:</p> <table><tr><td>Criteria</td><td>Example of grievance</td><td>Timeline</td></tr></table>	Criteria	Example of grievance	Timeline	Complied
Criteria	Example of grievance	Timeline				

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Criterion / Indicator		Assessment Findings				Compliance
		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.	Harassment or disrespect by supervisor, unfair termination, Fraud, misappropriation, manipulation of documents	Non-anonymous and anonymous	Not more than 3 months	

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		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							
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. <b>- Major compliance -</b>	Consultation and communication were conducted through written reports and meetings. Any communication/request/grievances from external stakeholder were recorded in the communication logbook or complaints form for stakeholders. The majority of complaints from internal stakeholders, primarily workers, were related to housing repairs (submitted through OPP Platform), which, according to records, were promptly addressed and resolved by estate management. Sighted the Grievance Response Standard Operating (Version 3.0, date approved on 07/05/2024). The timeline, clause 3.3 for the investigation is guided by the criteria as follow: <table><tr><td>Criteria</td><td>Example of grievance</td><td>Timeline</td></tr></table>				Criteria	Example of grievance	Timeline	Complied
Criteria	Example of grievance	Timeline							

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Criterion / Indicator		Assessment Findings				Compliance
		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.	Harassment or disrespect by supervisor, unfair termination, Fraud, misappropriation, manipulation of documents	Non-anonymous and anonymous	Not more than 3 months	

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Criterion / Indicator		Assessment Findings				Compliance
		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				
		There is no complaint received from was sighted from Suara Kami.				
<b>4.4.2.3</b>	A complaint form should be made available at the premises, where employees and affected stakeholders can make complaints. <b>- Minor compliance -</b>	<p>Most of complaints made by internal stakeholders among employees were related to the housing repair (OPP) which based on the records were acted and resolved immediately by the POM management. Interview conducted with the workers shows that any complaint was made by them was resolved by the management in accepted timeframe. Sighted the QR code for the OPP Platform is publicly available at each of the living quarters.</p> <p>For Complaint/Feedback Form by external stakeholders, action taken by the management was acknowledged by the complainant to be resolved within agreed time frame. The external stakeholder can file their complain through the Suara Kami platform, Whistleblower platform or can direct file in the complaint book. The</p>				Complied

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		hotline number and QR Code for Suara Kami is available at mill areas such as at office area, operation area and living quarters.	
<b>4.4.2.4</b>	Employees and surrounding communities should be made aware of its existence and that complaints or suggestions may be made at any time. - <b>Minor compliance</b> -	The awareness on surrounding communities for complaints or suggestion have been given during stakeholder meeting dated 17/01/2024 at Chaah Estate Hall. The meeting was attended included village head, school representative, OCP supplier, contractor, and others. Awareness of complaint and grievance training was conducted for the employees of Chaah POM was made on 12/07/2024.	Complied
<b>4.4.2.5</b>	Complaints and solutions within the past 24 months shall be documented and be made available to affected stakeholders upon request. - <b>Major compliance</b> -	Record review found that previous complaints and requests for the past 24 months were still available.	Complied
<b>Criterion 4.4.3:</b> Commitment to contribute to local sustainable development			
<b>4.4.3.1</b>	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. - <b>Minor compliance</b> -	For contribution to local development, the POM management has contributed to the workers of Chaah POM for post flood was on 29/01/2024 and it involve all staffs and workers.	Complied
<b>Criterion 4.4.4:</b> Employees safety and health			
<b>4.4.4.1</b>	An occupational safety and health policy and plan which is in line with Occupational Safety and Health Act 1994 and Factories and Machinery Act 1967 (Act 139) shall be documented, effectively communicated and implemented.	SD Guthrie Berhad (Formerly known as Sime Darby Plantation Berhad) have established the Group Policy on Health, Safety & Environment (HSE) Policy Statement signed by the CEO on 05/05/2022. The policy has been communicated to the workers	Minor Non Conformity



Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	<p>through induction training for new workers, morning briefing and displayed at various notice boards within the estates.</p> <p>The estates have established Safety and Health Management Plan and documented in Environment, Safety and Health Plan FY 2024. The management plan includes the ESH Risk Management, Emergency Response Procedure, Chemical Safety Management, Noise Boundary Monitoring, Health monitoring.</p> <p>Despite the above, it was found that the occupational safety and health plan was not comprehensively implemented, as evidenced by the verification below:</p> <ol style="list-style-type: none"> <li>1. The management conducted an audiometric assessment on 23/10/2023 for 79 workers identified as being exposed to excessive noise. The results indicated that 28 workers had abnormal audiometric results, with 11 workers showing results consistent with previous testing. The remaining 17 workers were referred for medical examination by an Occupational Health Doctor (OHD) on 14/12/2023.</li> </ol> <p>The Noise Risk Assessment (NRA) indicates that for the Lab Sampler position, the recommendation is to continue with the annual audiometric program due to a noise exposure level (Lex) of 85.3 dB.</p> <p>Verification of the workers' master list revealed that a new worker was hired as a Lab Sampler on 01/02/2024. However, this worker has not yet undergone audiometric testing within the required three months of joining the mill as Lab Sampler, as stipulated by Section 10 (1)(b) of the Occupational Safety and Health (Noise Exposure) Regulation 2019. This regulation requires that audiometric testing be carried out within three</p>	

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		<p>months of the worker commencing work in any area exposed to noise exceeding the specified limits.</p> <p>2. It was verified that the management has a certified Authorized Gas Tester (AGT) for the mill and that gas testing instruments are calibrated. Interviews with workers confirmed that for confined space work, the AGT conducts area testing and issues the Permit to Work accordingly. However, it was found that workers involved in confined space work such as CPO tank cleaning have not been declared fit by the OHD. This does not comply with Section 11 of the Industry Code of Practice for Safe Working in Confined Spaces 2010, which requires that authorized entrants intending to work in confined spaces must be certified as physically and mentally fit by an OHD.</p> <p>With the above objective evidence, a Minor Non-Conformance (NC) is raised.</p>	
<b>4.4.4.2</b>	<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>ii. All employees involved are adequately trained on safe working practices;</p> <p>iii. All precautions attached to products should be properly observed and applied;</p>	<p>The occupational safety and health plan cover the following:</p> <p>a) SD Guthrie Berhad (formerly known as Sime Darby Plantation Berhad) have established the Group Policy on Health, Safety &amp; Environment (HSE) Policy Statement signed by the CEO on 05/05/2022. The policy has been communicated to the staffs and workers through induction training for new workers, morning briefing and displayed at various notice boards within the estate. The policy has been briefed to all workers on 15/01/2024.</p> <p>b) SD Guthrie Berhad have established Standard Operating Procedure for OSH Risk Assessment – UM/HSE/SP/01 dated 09/03/2021. Chaah POM have conducted risk assessments for all the operations and documented in the Hazard Identification,</p>	Complied

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<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 Occupational Safety Health (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000.</p> <p>f) The management shall appoint responsible person(s) for workers' safety and health. The appointed person(s) of trust shall have knowledge and access to latest national regulations and collective agreements.</p> <p>g) The management shall conduct regular two-way communication with their employees where issues that affect their business such as those related to employees' safety, health and welfare are discussed openly. Records from such meeting shall be kept ant the concerns of employees and any remedial actions taken shall be recorded.</p> <p>h) Accident and emergency procedures shall exist and instructions shall be clearly understood by all employees.</p> <p>i) Employees trained in First Aid shall be present at all mill operations. First Aid equipment should be available at each worksite.</p> <p>j) Records shall be kept of all accidents and be reviewed periodically at quarterly intervals.</p> <p><b>- Major compliance -</b></p>	<p>Risk Assessment, and Risk Control (HIRARC). The assessment covers all main operations and support operations. Among the activities verified in the HIRARC included the processing activities (Press Station, Kernel Plant, Oil Room) and maintenance activities (Workshop)</p> <p>HIRARC is reviewed on annually and as and when there are any accidents that occur in the estate. Verified the latest review of HIRARC dated 06/11/2023 for bund wall inspection and upkeep,</p> <p>Chemical Health Risk Assessment was conducted in compliance to the OSHA Act 1994 and the Use and Standard of Exposure of Chemicals Hazardous to Health (USECHH) Regulations 2000 to assess the risks associated to hazardous chemicals used in the estate. The CHRA reports were available in the mill as below:</p> <ul style="list-style-type: none"> <li>• Chaah POM: The Chemical Health Risk Assessment Report (Ref. Number: HQ/22/ASS/00/00052-2023/15) conducted by ETOXX CONXXXX &amp; ENGXXXXXXXXX (DOSH Registration: HQ/22/ASS/00/00052) on 12/06/2023.</li> </ul> <p>Medical Surveillance was conducted for workers exposed to chemicals and welding fumes in the estate as recommended in the CHRA. The medical surveillance was conducted to monitor the level of exposure on the workers towards the chemicals and fumes.</p> <p>Chaah POM Medical Surveillance was conducted on 9-11/12/2023 for 17 mill workers, namely welders and lab attendant. Results shows all workers were fit to work.</p>	

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		<p>Noise Risk Assessment Report (NRA) was conducted in compliance to Occupational Safety &amp; Health (Noise Exposure) Regulations 2019 in the mill. The NRA Reports were available in the mill as below:</p> <ul style="list-style-type: none"> <li>• Chaah POM – Assessment conducted on 13/02/2024. The assessment report (Ref No: KKS CHAAH/REVIEW/NRA/2024/02-1) with the assessor registration number: HQ/16/PEB/00/158 was available for verification.</li> </ul> <p>Audiometric Test was conducted in the mill as per the recommendation in the Noise Risk Assessment as below:</p> <ul style="list-style-type: none"> <li>• Chaah POM - Audiometric test was conducted on 23/10/2023 for 79 workers identified to be exposed to excessive noise in the mill. Result found that 28 workers were having abnormal audiometric with 11 workers were at the same as previous testing. Balance of 17 workers were sent for medical examination by OHD on 14/12/2023. Found that there are 5 workers were having occupational noise hearing loss. Verified that the JKKP 7 were submitted by the management for all the cases. As recommended by the OHD, As recommended by the OHD, the mill must notify the cases of the five workers with occupational noise-hearing loss using the JKKP 7 form, provide them with personal hearing protection (PHP), and PHP training. Record of issuance PHP and training also were verified during the audit.</li> </ul> <p>c) Chaah POM have established a training program for employees exposed to chemicals used at the palm oil estates to ensure continuous awareness to the employees. The training was</p>	

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		<p>conducted by the Manager, Asst. Manager, and representative from the chemical suppliers to the supervisors and operators. Sighted the training records as follows:</p> <ul style="list-style-type: none"> <li>PPE Training: 16/08/2024</li> </ul> <p>d) The mill has provided appropriate PPE to all workers according to the job type and requirements. The PPE given as per HIRARC and PPE matrix.</p> <p>Sighted the PPE issuance records documented in 'PPE Issuance Record' logbook. The PPE issued recorded by workers and job designation.</p> <p>e) Standard Operating Procedures for Handling of Chemicals were available in several documents such as:</p> <ul style="list-style-type: none"> <li>Chemical Safety Management Procedure: Document No.UM/HSE/OCP/04 dated 09/03/2021.</li> </ul> <p>f) The Mill Manager was appointed to be the Chairman of OSH Committee at the mill as stated in the appointment letter dated 01/01/2023 undersigned by the Regional General Manager. Mill management has appointed Safety Committee Members consists of OSH Coordinator, Secretary, representatives from Employer and representatives from Employee as per appointment letter by the Estate Manager.</p> <p>The mill OSH Coordinator has been registered in the MyKKP System. Assistant Manager has been trained and registered on 16/03/2022.</p> <p>g) The management conducted regular OSH committee meetings on quarterly basis and when necessary due to accidents that occur. The meeting discussed issues on employees' safety, health and welfare such as operational risks and health</p>	

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		<p>achievement report, estate security, safety compliance by contractors, workplace inspection, legal compliance, safety and health training. Sighted the OSH Meeting Minutes dated as follows:</p> <table><tr><td>Quarter</td><td>Meeting Date</td></tr><tr><td>03/2023</td><td>30/08/2023</td></tr><tr><td>04/2023</td><td>28/11/2023</td></tr><tr><td>01/2024</td><td>26/02/2024</td></tr><tr><td>02/2024</td><td>22/05/2024</td></tr><tr><td>03/2024</td><td>16/08/2024</td></tr></table>	Quarter	Meeting Date	03/2023	30/08/2023	04/2023	28/11/2023	01/2024	26/02/2024	02/2024	22/05/2024	03/2024	16/08/2024	
Quarter	Meeting Date														
03/2023	30/08/2023														
04/2023	28/11/2023														
01/2024	26/02/2024														
02/2024	22/05/2024														
03/2024	16/08/2024														
		<p>h) Accident and Emergency procedures were available in the ESH Management System Manual; Emergency Preparedness &amp; Response Procedures; Doc No: UM/HSE/SP/02 Date 17/11/2021.</p> <p>The mill has established Emergency Response Team lead by the mill Managers. The ERT chart and Fire Extinguisher Map was also available and verified.</p> <p>Emergency Response Training was conducted as below:</p> <ul style="list-style-type: none"><li>ERT Team Fire Handling Competency Training with Fire Brigade – 23-24/05/2024</li><li>Fire Drill Training and First Aid Training dated 13/07/2024.</li></ul> <p>i) First aiders were assigned to various workstation at the estates. The mandores and staffs were responsible for first aid boxes at each workstation assigned to them by the management. The first aid box was recently replenished with all stated items available in the box. First Aid trainings were conducted</p>													

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		<p>regularly at the mill. The management has conducted the internal training for the workers. Sighted the First Aid training was conducted at Chaah POM on 10/05/2024.</p> <p>j) The accident occurred was reviewed on quarterly basis during OSH committee meeting. There were two accidents case for the year 2023 reported in the mill with LTI of five days. The JKPP 8 form has been submitted to DOSH for the year ending 2023 on 31/01/2024 (Ref No: JKPP8/179814/2023) and documents available for verification.</p>	
<b>Criterion 4.4.5: Employment conditions</b>			
<b>4.4.5.1</b>	<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><b>- Major compliance -</b></p>	<p>The good social practices regarding human rights in respect of industrial harmony has been embedded in SD Guthrie Berhad's (formerly known as Sime Darby Plantation Berhad) established policy of "Group Sustainability &amp; Quality Policy Statement" which was signed by the Group Managing Director, dated 2/12/2019.</p> <p>The POM management has conducted briefing of policy on 12/07/2024. Sighted the photos and attendance list is available as evident.</p>	Complied
<b>4.4.5.2</b>	<p>The management shall not engage in or support discriminatory practices and shall provide equal opportunity and treatment regardless of race, colour, sex, religion, political opinion, nationality, social origin or any other distinguishing characteristics.</p> <p><b>- Major compliance -</b></p>	<p>Records of employments and interview conducted on-site with sampled internal and external stakeholders confirmed that the workers and groups including local communities, women, and migrant workers have not been discriminated against. This verified as per interview with gender committee and workers representatives and during stakeholders' consultations confirms there is no discriminatory practices occurs in the Chaah POM.</p>	Complied

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<p><b>4.4.5.3</b> 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.</p> <p><b>- Major compliance -</b></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> <ol style="list-style-type: none"> <li>Employee Id: 0000158xxx <ul style="list-style-type: none"> <li>July: RM 3,320.61</li> <li>June: RM 3,102.87</li> <li>May: RM 3,346.96</li> </ul> </li> <li>Employee Id: 0000162xxx <ul style="list-style-type: none"> <li>July: RM 1,930.08</li> <li>June: RM 1,947.13</li> <li>May: RM 2,108.44</li> </ul> </li> <li>Employee Id: 0000161xxx <ul style="list-style-type: none"> <li>July: RM 1,363.67 (19 working days)</li> <li>June: RM 1,524.41</li> <li>May: RM 1,810.33</li> </ul> </li> <li>Employee Id: 0000135xxx <ul style="list-style-type: none"> <li>July: RM 3,720.49</li> <li>June: RM 3,042.04</li> <li>May: RM 3,431.22</li> </ul> </li> <li>Employee Id: 0000180xxx <ul style="list-style-type: none"> <li>July: RM 2,834.73</li> <li>June: RM 2,773.66</li> </ul> </li> </ol>	<p>Complied</p>



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		<ul style="list-style-type: none"> <li>May: RM 3,067.10</li> </ul> 6. Employee Id: 0000182xxx <ul style="list-style-type: none"> <li>July: RM 2,634.96</li> <li>June: RM 2,664.25</li> <li>May: RM 2,663.29</li> </ul> 7. Employee Id: 0000116xxx <ul style="list-style-type: none"> <li>July: RM 2,741.20</li> <li>June: RM 2,513.88</li> <li>May: RM 2,985.30</li> </ul>	
<b>4.4.5.4</b>	<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><b>- Minor compliance -</b></p>	<p>The mill kept records of contractor's workers agreement (Rxxxxxx Axxxx Axxx Txxxxxx – grass cutting). Attendance and pay slips for sample workers is available and in compliance as per stated in the Minimum Wages Order and has submitted the employment contract, salary slip, EPF and SOCSO statement Sample workers is such as follows:</p> <ol style="list-style-type: none"> <li>1. Kxxxxxxxxxxx Bxx Axx Jxxxx</li> <li>2. Mxxx Rxxxxxx Bxx Pxxxx</li> <li>3. Mxxx Axxxxxx Sxxxxxx Bxx Axxxxxxx</li> </ol>	Complied
<b>4.4.5.5</b>	<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><b>- Major compliance -</b></p>	<p>The mill management has registered all their workers into Employee Master Details Listing in SEMUA system where personal details such as full name, gender, date of birth, date join company, race, designation, and wages were recorded.</p>	Complied

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<b>4.4.5.6</b>	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. <b>- Major compliance -</b>	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. Terms and conditions were according to Collective Agreement and Employment Act 1955.	Complied
<b>4.4.5.7</b>	The management shall establish a time recording system that makes working hours and overtime transparent for both the employees and employers. <b>- Major compliance -</b>	All the daily attendance were recorded by punch card system on daily basis and overtime was recorded in the individual card. Besides, the summary of Mill Daily Attendance Report for every month was developed and maintained as well.	Complied
<b>4.4.5.8</b>	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. <b>- Major compliance -</b>	All the daily attendance were recorded by punch card system on daily basis and overtime was recorded in the individual card. SD Guthrie Berhad has obtain permit for overtime work not more than 130 hours per month from Peninsular Malaysia Labour Office as per letter dated 27/3/2017. Refer letter ref. no. BHG.PU/9/134 JLD 9 (11).	Complied
<b>4.4.5.9</b>	Wages and overtime payment documented on the pay slips shall be in line with legal regulations and collective agreements. <b>- Major compliance -</b>	Wages and overtime were paid according to the "Punch card system". Total hours of overtime and daily attendance has recorded in the individual card. All of the sampled employees above have been paid in accordance to the Minimum Wage Order 2022 i.e. RM1500/month or RM57.69/day. Hours of overtime has recorded in the payslip and the payment for overtime were paid according to the legal requirements. Sampled of seven workers agreement and pay slips for May, June and July 2024.	Complied
<b>4.4.5.10</b>	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	The management has contributed 10kg of rice once every 2 months for all their workers. Apart from that, all the workers are provided with free medical facilities. In additional, all the workers are entitled	Complied

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	development, medical care provisions and improvement of social surroundings. - <b>Minor compliance</b> -	with the phone allowance of RM5 for every month. Free housing facilities were provided to all the workers and their families.	
<b>4.4.5.11</b>	In cases where on-site living quarters are provided, these quarters shall be habitable and have basic amenities and facilities. - <b>Major compliance</b> -	All workers are provided with free housing facilities that included basic amenities such as clean water, community hall, sport facilities, etc. were provided to the workers. Electricity which is obtained from the national grid. The housing condition was in accordance with the Workers' Minimum Standards Housing and Amenities Act 1990 (Act 446). Weekly inspections by Assistant Manager were done to ensure cleanliness of the housing. Verify the living quarters is in good and satisfactory condition. Interview with the workers verify that they are aware on how to make complaint regarding house amenities and facilities using the OPP platform. Latest inspection was conducted on 30/07/2024 and 08/08/2024.	Complied
<b>4.4.5.12</b>	The management shall establish a policy to prevent all forms of sexual harassment and violence at the workplace. - <b>Major compliance</b> -	The management have already established the Sexual Harassment Policy under Human Rights Charter revised 2020. The management has also established Term of Reference for Gender Representatives and Gender Committees on March 2021. The meeting was conducted minimum every 3 months based on the Gender Committee Guidelines, Version 2.0 dated January 2024. The Gender meeting in Chaah POM was conducted on 17/08/2024. Verify from the interview with the gender committee representative and females' workers, verify there is no issues of sexual harassment have been and confirmed. The mill management also conducted training of sexual harassment to all staffs and workers on 12/07/2024.	Complied
<b>4.4.5.13</b>	The management shall respect the right of all employees to form and join trade union and allow workers' own representative(s) to	Policy to respect the rights of all employees has been embedded in SD Guthrie Berhad (formerly known as Sime Darby Plantation	Complied

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	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. <b>- Major compliance -</b>	Berhad) established policy of "Group Sustainability & Quality Policy Statement" which was signed by the Group Managing Director, 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 Chaah POM dated 18/07/2024 and Social Dialogue was conducted on 27/05/2024. Stakeholder consultation with NUPW representative confirms there is no issues reported to them.							
4.4.5.14	Children and young persons shall not be employed or exploited. The minimum age shall comply with local, state and national legislation. <b>- Major compliance -</b>	Policy to protect children and young person has been embedded in SD Guthrie Berhad's (formerly known as Sime Darby Plantation Berhad) established policy of "Group Sustainability & Quality Policy Statement" which was signed by the Group Managing Director, 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 20.	Complied						
Criterion 4.4.6: Training and competency									
4.4.6.1	All employees and contractors shall be appropriately trained. A training programme shall include regular assessment of training needs and documentation, including records of training. <b>- Major compliance -</b>	Chaah POM have established a training program for all workers based on the training need analysis conducted on a yearly basis. Records of trainings were maintained by the estates as below: <table><tr><th>Training</th><th>Date</th></tr><tr><td>PPE, RSPO, MSPO, Housing, Schedule Waste Training</td><td>16/08/2024</td></tr><tr><td>Work At Height and Confined Space Training</td><td>01/08/2024</td></tr></table>	Training	Date	PPE, RSPO, MSPO, Housing, Schedule Waste Training	16/08/2024	Work At Height and Confined Space Training	01/08/2024	Complied
Training	Date								
PPE, RSPO, MSPO, Housing, Schedule Waste Training	16/08/2024								
Work At Height and Confined Space Training	01/08/2024								

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		Sexual Harassment Awareness Training	25/06/2024	
		Contractor Training on Grievance Channel, PTW, Contract & Vendor Management, MSPO	11/06/2024	
		Hearing Conservation Training	01/06/2024	
		Emergency Response Plan and Fire Training	23-24/05/2024	
<b>4.4.6.2</b>	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. <b>- Major compliance -</b>	Chaah POM have conducted training need analysis for all employees, management and contractors. The training need analysis was conducted based on the job designation and training required by the job type which is incorporated in the training plan for Chaah POM 2024. Sample of training plan is as the following: <ol style="list-style-type: none"> <li>1. Schedule Waste Management</li> <li>2. PPE Training</li> <li>3. Hearing Conservation Training</li> <li>4. HCV Training</li> <li>5. Fire Drill Training</li> <li>6. COBC Training</li> <li>7. Sexual Harassment Briefing</li> <li>8. Payslip Training</li> <li>9. OSH Committee Function &amp; Responsibility + Workplace Inspection Training</li> </ol>		Complied
<b>4.4.6.3</b>	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. <b>- Minor compliance -</b>	A training programme has been developed and available in the Annual Training Programme 2024. The trainings were sighted to have been sub categorised to trainings on Environmental, SOP, Social and OSH.		Complied

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<b>4.5 Principle 5: Environment, natural resources, biodiversity and ecosystem services</b>			
<b>Criterion 4.5.1: Environmental Management Plan</b>			
<b>4.5.1.1</b>	<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><b>- Major compliance -</b></p>	<p>Policy for environment has been documented in the Health, Safety and Environment (HSE) Policy Statement dated 01/06/2020 and signed by Chief Executive Officer Upstream Malaysia. the policy among others states that the company is committed to protecting the environment and conserving biodiversity through sustainable development. This policy is prominently displayed in the office along with other company's policies.</p> <p>Besides that, an environment management plan also has been established by the mill management as evident in document entitled Environment Management Plan for year 2024.</p> <p>The policy and plan have been communicated through briefing conducted to the workers on 25/04/2024 and 12/07/2024. Briefing record, attendance and photo were provided during the audit.</p> <p>Based on the site visit conducted for samples mill activity, environmental management plan related to the process were found effectively implemented as per mitigation measure.</p>	Complied
<b>4.5.1.2</b>	<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><b>- Major compliance -</b></p>	<p>All operating unit in SD Guthrie Berhad adopted with environment policy as mentioned in indicator 4.5.1.1. The mill has established environmental management plan based on aspect and impacts analysis conducted.</p> <p>The environmental management plan was established based on Environmental Aspect Impact Identification and Environmental</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance											
		<p>Impact Evaluation conducted and documented in Pollution Prevention Plan.</p> <p>Mill management has established the Environment Management Plan FY2024. The environment management plan has covered the following:</p> <ol style="list-style-type: none"> <li>1. Energy Management Plan</li> <li>2. Pollution Prevention Plan</li> <li>3. Waste Management Plan</li> </ol> <p>The environment aspect impact analysis has been established for all operation under documents entitled Environmental Impact Evaluation (EIE) Form. Latest revision for EIE was on 15/05/2024 for all mill activity.</p>												
<b>4.5.1.3</b>	<p>An environmental improvement plan to mitigate the negative impacts and to promote the positive ones, shall be developed, implemented and monitored.</p> <p><b>- Major compliance -</b></p>	<p>The developed environmental improvement plan to mitigate the negative impacts and to promote the positive ones were effectively implemented and monitored. An environmental improvement plan is included in the Environmental Management Plan for year 2024.</p> <p>Environmental Management Plan for year 2024 having details of mitigation of the negative impacts. The plan, among others as shown below:</p> <table border="1"> <thead> <tr> <th>Category</th><th>Types/Location</th><th>Action</th><th>Frequency</th></tr> </thead> <tbody> <tr> <td rowspan="2">Legal Compliance to DOE</td><td>POME</td><td>Monitoring treated POME BOD level and furrow condition</td><td>Weekly</td></tr> <tr> <td>Clean air monitoring</td><td>Monitoring ambient air</td><td>Quarterly</td></tr> </tbody> </table>	Category	Types/Location	Action	Frequency	Legal Compliance to DOE	POME	Monitoring treated POME BOD level and furrow condition	Weekly	Clean air monitoring	Monitoring ambient air	Quarterly	Complied
Category	Types/Location	Action	Frequency											
Legal Compliance to DOE	POME	Monitoring treated POME BOD level and furrow condition	Weekly											
	Clean air monitoring	Monitoring ambient air	Quarterly											

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Criterion / Indicator		Assessment Findings				Compliance
				Boiler stack sampling	Annually	
				Fume hood (LEV)	Annually	
		Domestic Waste	Domestic Rubbish (workers housing complex, office, workshop, store and shop)	To collect the recyclable materials and dispose of through recycle collectors.	3 times/daily	
			Sewage (workers housing complex and office)	To monitor during worker's housing inspection and residents' complaint.	When required	
		Site visit conducted on samples of mill activity, found that environmental management plan related to the process were implemented and mitigate the negative impacts in mill.				
4.5.1.4	A programme to promote the positive impacts should be included in the continual improvement plan. <b>- Minor compliance -</b>	A programmed to promote the positive impact has been included in the continual improvement plan as evident in document entitled Energy Management Plan and Waste Management Plan FY2024. Objectives, category, types/location, action, frequency and person in charge were included in the plan for monitoring the progress. Among the plan to promote positive impact as follows: <ul style="list-style-type: none"><li>• Collection and application of EFB at estate area.</li><li>• Steam turbines convert the dry steam use for electricity.</li></ul>				Complied



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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> <li>• Dry shell used back for boiler fuel combustion.</li> <li>• Dry fiber used back for boiler fuel combustion.</li> </ul>	
<b>4.5.1.5</b>	<p>An awareness and training programme shall be established and implemented to ensure that employees understand the policy, objectives and management plans and are working towards achieving objectives.</p> <p><b>- Major compliance -</b></p>	<p>An awareness and training programme for environment in order to ensure that employees understand the policy and management plan are available in Training Plan FY2024 Chaah POM.</p> <p>Among training specific to the environment conducted in the estate are as follows:</p> <ul style="list-style-type: none"> <li>• Schedule waste management (disposal, storage, and signage) training that was conducted on 06/05/2024.</li> <li>• Environment Impact Assessment and Environment Impact Evaluation training that was conducted on 15/05/2024.</li> <li>• Water Sampling Technique training that was conducted on 26/04/2024.</li> <li>• HCV and RTE training that was conducted on 26/04/2024.</li> </ul> <p>Aside of the annual planned trainings, the mill management also brief on real time incidents and information's in regard to environment during muster ground. This was cross checked with sampled workers during site visit.</p>	Complied
<b>4.5.1.6</b>	<p>The management shall organize regular meetings with workers where concerns of workers about the environmental quality are discussed.</p> <p><b>- Major compliance -</b></p>	<p>Latest meeting with workers where concerns of workers about the environment quality are discussed was conducted on 22/05/2024 as evident in minutes of Environmental Performance Monitoring Committee (EPMC) meeting.</p> <p>Example of agenda discussed during the meeting are as below:</p> <ul style="list-style-type: none"> <li>• Compliance Schedule.</li> <li>• DOE License</li> </ul>	Complied

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Criterion / Indicator		Assessment Findings	Compliance																				
		<ul style="list-style-type: none"> <li>• Complaints regarding environment.</li> <li>• Training and competency related to environment.</li> <li>• Scheduled Waste.</li> <li>• Other related matters.</li> </ul> <p>Interview with employee that attend above meeting indicates that, the environment meeting is a platform used for providing training to staffs and workers as well.</p>																					
<b>Criterion 4.5.2: Efficiency of energy use and use of renewable energy</b>																							
<b>4.5.2.1</b>	<p>Consumption of non-renewable energy shall be optimized and closely monitored by establishing baseline values and trends shall be observed within appropriate timeframe. There should be a plan to assess the usage of non-renewable energy including fossil fuel, electricity in the operations over the base period.</p> <p><b>- Major compliance -</b></p>	<p>The management has recorded the following range of diesel data and tabulate the ratio against the FFB processing to determine the efficiency of their operations. The record monitoring captured during the audit as below:</p> <table border="1"> <thead> <tr> <th>Year</th><th>Diesel (MT)</th><th>FFB (MT)</th><th>Diesel / FFB (MT)</th></tr> </thead> <tbody> <tr> <td>2023</td><td>7,828.56</td><td>99,967.04</td><td>0.08</td></tr> </tbody> </table> <p>The monitoring can conclude that the diesel consumption below the baseline parameter limit.</p> <table border="1"> <thead> <tr> <th>Year</th><th>Electricity Consumption (TNB)</th><th>FFB (MT)</th><th>kWh / FFB (MT)</th></tr> </thead> <tbody> <tr> <td>2023</td><td>1,065,229</td><td>99,967.04</td><td>11.44</td></tr> </tbody> </table> <p>The monitoring can conclude that the electricity consumption below the baseline parameter limit.</p> <p>Besides that, plan to assess usage of diesel is available in Energy Management Plan for year 2024. Example of plan are as follows:</p> <table border="1"> <thead> <tr> <th>Category</th><th>Types/Location</th><th>Action</th><th>Frequency</th></tr> </thead> <tbody> </tbody> </table>	Year	Diesel (MT)	FFB (MT)	Diesel / FFB (MT)	2023	7,828.56	99,967.04	0.08	Year	Electricity Consumption (TNB)	FFB (MT)	kWh / FFB (MT)	2023	1,065,229	99,967.04	11.44	Category	Types/Location	Action	Frequency	Complied
Year	Diesel (MT)	FFB (MT)	Diesel / FFB (MT)																				
2023	7,828.56	99,967.04	0.08																				
Year	Electricity Consumption (TNB)	FFB (MT)	kWh / FFB (MT)																				
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Category	Types/Location	Action	Frequency																				

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Criterion / Indicator		Assessment Findings				Compliance
		Electricity	Worker's housing, office area	To fully utilized turbine power to mill processing instead of using TNB in order to reduce TNB consumption.	Monthly	
		Diesel	Transport machineries	Preventive maintenance programme for mill vehicle	Weekly	
		Fibre and Shell	Mill Compound	Fuel ratio of 90% fibre and 10% dry shell.	Weekly	
<b>4.5.2.2</b>	Palm oil millers shall estimate the direct usage of non-renewable energy for their operations, including fossil fuel, and electricity to determine energy efficiency of their operations. <b>- Major compliance -</b>	The estimate for the direct usage of non-renewable energy for mill operations, including diesel and electricity, to determine energy efficiency of their operations inclusive of fuel use by contractors, including all transport and machinery operations was available in the mill yearly budgets.				Complied
<b>4.5.2.3</b>	The use of renewable energy should be applied where possible. <b>- Minor compliance -</b>	<p>During audit, it was sighted the renewable energy was implemented in the mill area such as:</p> <ul style="list-style-type: none"> <li>• Steam turbines convert the dry steam use for electricity.</li> <li>• Dry shell used back for boiler fuel combustion.</li> <li>• Dry fiber used back for boiler fuel combustion.</li> </ul> <p>The energy above has recorded for their monitoring purposely to enhance their operation. Sighted the record of turbine generation consumption as below:</p>				Complied

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Criterion / Indicator		Assessment Findings				Compliance																		
		Year	Turbine (kWh)	FFB Processed (MT)	Turbine kWh / FFB (MT)																			
		2023	1,783,842.00	99,967.04	17.84																			
Criterion 4.5.3: Waste management and disposal																								
4.5.3.1	All waste products and sources of pollution shall be identified and documented.  - Major compliance -	All waste and pollution are identified and documented in the Waste Management Plan, dated 02/01/2024. Inside the plan, the mill also maintained records of source identification and type of scheduled waste. The waste generated from the mill operations are as follows: <table><tr><td>Waste</td><td>Item</td><td>Sources</td></tr><tr><td>Scheduled Waste</td><td>SW109, SW305, SW322, SW409 and SW410</td><td>Workshop and store</td></tr><tr><td rowspan="2">Domestic Waste</td><td>Domestic Rubbish</td><td>Worker's housing complex, office, workshop and store.</td></tr><tr><td>Sewage</td><td>Worker's housing complex and office.</td></tr><tr><td>Industrial Waste</td><td>Scrap Metal</td><td>Store</td></tr><tr><td rowspan="2">Recyclable Waste</td><td>EFB</td><td rowspan="2">Process area</td></tr><tr><td>POME</td></tr></table>				Waste	Item	Sources	Scheduled Waste	SW109, SW305, SW322, SW409 and SW410	Workshop and store	Domestic Waste	Domestic Rubbish	Worker's housing complex, office, workshop and store.	Sewage	Worker's housing complex and office.	Industrial Waste	Scrap Metal	Store	Recyclable Waste	EFB	Process area	POME	Complied
Waste	Item	Sources																						
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Industrial Waste	Scrap Metal	Store																						
Recyclable Waste	EFB	Process area																						
	POME																							
4.5.3.2	A waste management plan shall be developed and implemented, to avoid or reduce pollution. The waste management plan should include measure for:  a) Identifying and monitoring sources of waste and pollution.	Mill management has established waste management plan to avoid or reduce pollution. This has been verified in documented Waste Management Plan FY 2024. The documents have clearly identified all waste, sources of waste and action or program for handling waste generated by mill operations.				Complied																		

Criterion / Indicator		Assessment Findings	Compliance																	
	<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 other waste generated are from laboratory, such as empty chemical bottles of polymer solutions and ash soda. The food waste from worker’s line-site and mill also included in the waste generation list. For mill by product such as EFB, the mill supplied EFB to estates for infield EFB application as to maintain moisture and nutrient to the palm.</p> <p>During site visit, the audit team found that waste management plan is effectively implemented. Furthermore, verified that all scheduled waste listed are stored in the SW store. Example of the plan are as follows:</p> <table><tr><th>Waste</th><th>Item</th><th>Action</th></tr><tr><td rowspan="2">Scheduled waste</td><td>SW109, SW305, SW322, SW409 and SW410</td><td>Collect and record scheduled waste item. Scheduled waste item stored at the SW store. Dispose of the item to waste collection center through registered purchased.</td></tr><tr><td>Domestic Waste</td><td>Rubbish  Sewage</td><td>To collect the recyclable materials and dispose of through recycle collectors.  To monitor during worker’s housing inspection and residents’ complaint.</td></tr><tr><td>Industrial Waste</td><td>Scrap Metal</td><td>Labelling permanent signage at site.</td></tr><tr><td rowspan="2">Recyclable Waste</td><td>EFB</td><td>Collection and application of EFB.</td></tr><tr><td>POME</td><td>Monitoring of treated POME and BOD level.</td></tr></table>	Waste	Item	Action	Scheduled waste	SW109, SW305, SW322, SW409 and SW410	Collect and record scheduled waste item. Scheduled waste item stored at the SW store. Dispose of the item to waste collection center through registered purchased.	Domestic Waste	Rubbish  Sewage	To collect the recyclable materials and dispose of through recycle collectors.  To monitor during worker’s housing inspection and residents’ complaint.	Industrial Waste	Scrap Metal	Labelling permanent signage at site.	Recyclable Waste	EFB	Collection and application of EFB.	POME	Monitoring of treated POME and BOD level.	
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Recyclable Waste	EFB	Collection and application of EFB.																		
	POME	Monitoring of treated POME and BOD level.																		

Criterion / Indicator	Assessment Findings	Compliance
<p><b>4.5.3.3</b> 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><b>- Major compliance -</b></p>	<p>Standard Operating Procedure (SOP) for Scheduled Waste disposal is established and implemented. Details as provided in SDP MQMS Standard Operating Procedure Section VII- Scheduled Waste (Hazardous Waste) Management ref no. SD/SDP/PSQM (ESH)/203- EN1 dated May 2022. The SOP established with objective to ensure proper and safe handling, storage, and disposal of scheduled waste.</p> <p>The mill management has taken actions such as training provided to workshop personnel on schedule waste awareness, all schedule waste generated in the workshop been collected and placed in SW store as verified during site visit and interview with the Foremen.</p> <p>Verification during site visit has confirmed that schedule waste is labelling according to 3rd Schedule of Environmental Quality (Scheduled Waste) Regulation 2005. This has been verified during site visit by the audit team. The labelling of schedule waste consists of the following information required in the 3rd Schedule of Environmental Quality (Scheduled Waste) Regulation 2005:</p> <ul style="list-style-type: none"> <li>• Date of waste generate</li> <li>• Name of waste generator</li> <li>• Address of waste generator</li> <li>• Telephone number of waste generator</li> <li>• Schedule waste code and warning signage of the schedule waste</li> </ul> <p>In addition, the audit team found that inventory of schedule waste from January to July 2024 is made available for verification during the audit. Inventory of schedule waste was reported online in eSWIS system which is developed by DOE and submitted by the mill on monthly basis. Schedule waste consists of SW305 (spent</p>	<p>Complied</p>

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		lubricant oil), SW322 (spent reagent and IPA), SW409 (empty spent reagent container) and SW410 (used hand glove and rags) were disposed to the approved contractor by DOE, Kxxxxx Axxx Sxx Bxx. Consignment Note dated 06/05/2024 were made available during the audit as evident of disposal schedule waste generated by the mill within 180 days.	
<b>4.5.3.4</b>	Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourse. <b>- Minor compliance -</b>	<p>Chaah POM is located within the Chaah Estate area, and all domestic waste generated from workers quarters and mill compound is managed by the Chaah Estate. The domestic waste is disposed of at Uxx Rxxxxxxx Sxx Bxx in accordance with an agreement made on 01/04/2024 with the Local Council of Simpang Renggam. This agreement is valid until 31/03/2026. The most recent disposal record is dated 24/07/2024, with the previous one being on 14/07/2024. Collection is made from a centralized point accumulated internally by the estate management from the living quarters and office complex.</p> <p>The disposal of domestic waste was guided by procedures entitled SDP - Waste Management Procedures for Upstream Malaysia ref SD/SDP/GSD/HSE/0522/01 dated May 2022. The risk of contamination has been minimized through this system. Verification during audit found that no other waste such as SW and industrial waste is found dumped in the dustbin.</p>	Complied
<b>Criterion 4.5.4:</b> Reduction of pollution and emission including greenhouse gas			
<b>4.5.4.1</b>	An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, particulate and soot emissions, scheduled wastes, solid wastes and effluent. <b>- Major compliance -</b>	An assessment of all polluting activities is recorded in Pollution Prevention Plan and Waste Management Plan FY 2024. Assessment of identified polluting activities is being conducted and monitored, inclusive of gaseous emissions, particulate / soot emissions and	Complied

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		<p>effluent. 'Pollution prevention plan and waste management action plan' is used to identify the waste products and sources of pollution is in place and is being reviewed and implemented accordingly. Among others action been taken by the mill are as follows:</p> <ul style="list-style-type: none"> <li>• Scheduled wastes – disposed to Kxxxxx Axxx Sxx Bxx within 180 days.</li> <li>• Domestic wastes are disposed to the contractor appointed by estates as the mill location within estates area.</li> <li>• Full compliance to zero burning practice</li> <li>• Effluent Discharge which is monitored daily.</li> </ul> <p>The mill is also equipped with a Continuous Emission Monitoring System (CEMS). During the audit, it was verified that the condition of the CEMS was found to be in functional condition. Data from the stack is connected online to DOE's office. Boiler smoke emission data were found to be within the DOE limit.</p> <p>In addition, the Air Emission Monitoring Report (Reference report: PAC-AE-240615, Monitoring date: 25/06/2024) was reviewed. The sampling and analysis were focusing on parameters like Particulate Matter (Dust), Carbon Monoxide (CO) and Dark Smoke. Conducted annually, the monitoring results showed that the result was well below the permissible limit under Environmental Quality (Clean Air) Regulations, 2014.</p> <p>Moreover, the Ambient Air Quality Monitoring Report (Reference no.: PAC-AA-240614, Monitoring date: 24 to 25/06/2024) were reviewed and the objective of monitoring is to study the state of the ambient air quality at POM. Result of the monitoring are to be compared with the New Malaysia Ambient Quality Standard 2020. The ambient air sample was drawn at know flow rate through a</p>	



Criterion / Indicator		Assessment Findings	Compliance															
		<p>pre-weighted fibre filter mounted in the High-Volume Sampler for a period of time (24 hours). The results showed that the concentrations of particulate matter with size less than 10 micron (PM10) at all designated points complied with the limit of the New Malaysia Ambient Air Quality Standard 2020.</p> <p>As part of the assessment, greenhouse gas emission was calculated on 31/12/2023 for year 2023, which give a result of GHG for Chaah POM as below:</p> <table><tr><th>Description</th><th>Total emission (tCO2e)</th><th>tCO2e/t FFB</th></tr><tr><td>POME</td><td>19,615.65</td><td>0.20</td></tr><tr><td>Fuel Consumption</td><td>17.74</td><td>0.00</td></tr><tr><td>Grid Electricity Utilisation</td><td>1,080.76</td><td>0.01</td></tr><tr><td>Total</td><td>20,714.15</td><td>0.21</td></tr></table>	Description	Total emission (tCO2e)	tCO2e/t FFB	POME	19,615.65	0.20	Fuel Consumption	17.74	0.00	Grid Electricity Utilisation	1,080.76	0.01	Total	20,714.15	0.21	
Description	Total emission (tCO2e)	tCO2e/t FFB																
POME	19,615.65	0.20																
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Grid Electricity Utilisation	1,080.76	0.01																
Total	20,714.15	0.21																
4.5.4.2	An action plan to reduce identified significant pollutants and emissions shall be established and implemented. <b>- Major compliance -</b>	<p>An action plan to reduce identified significant pollutants and emission has been established and available during the audit for verification. This has been verified in the document entitled Pollution Prevention Plan and Waste Management Plan FY 2024.</p> <p>Action plan for the identified pollution source is currently being implemented as per in the above document.</p> <p>In addition, site inspection to the workers areas as well as production compound confirms that scheduled waste is managed according to the plan. Schedule waste consists of SW305 (spent lubricant oil), SW322 (spent reagent and IPA), SW409 (empty spent reagent container) and SW410 (used hand glove and rags) were disposed to the approved contractor by DOE, Kxxxxxx Axxx Sxx Bxx. Consignment Note dated 06/05/2024 were made available during the audit as evident of disposal schedule waste generated</p>	Complied															

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Criterion / Indicator		Assessment Findings	Compliance										
		<p>by the mill.</p> <p>Chaah POM is operating based on DOE Licence number 004721 (valid until 30/06/2025) and compliance to <i>Jadual Pematuhan</i> (License No.: 004721).</p> <p>Results of BOD from effluent treatment plant are submitted through Quarterly Return Form on a 3 monthly basis as an action plan to reduce significant pollutants generated from mill. Latest Quarterly Return Form were verified submitted on 12/07/2024.</p>											
4.5.4.3	<p>Palm oil mill effluent (POME) shall be treated to ensure compliance with standards as stipulated in the relevant Environmental Quality (Prescribed Premises) (Crude Palm Oil) Regulations 1977. POME discharge limits and method should be in accordance with the respective state and national policies and regulations.</p> <p>- Major compliance -</p>	<p>The POM is allowed to do land application (furrow) for its final effluent. Allowed BOD at discharge point is not more than 2500 mg/L.</p> <p>Verification from the documents confirms that effluent discharges are sampled on a monthly basis and founds meeting requirements set by DOE.</p> <p>For effluent discharge, the POM has submitted Quarterly Return Form to DOE. Result submitted is meeting <i>Jadual Pematuhan</i> (License No.: JP 004764).</p> <p>Quarterly Returned Form JAS.JBP.600-3/1/31 (SK 03) for the first quarter (1 January until 31 March) 2024, and Second Quarter (1 April until 31 June) 2024 was made available during the audit.</p> <p>Latest result for final discharge is obtained on 30/07/2024 as below:</p> <table><tr><th>Parameters</th><th>Results</th></tr><tr><td>pH (25°C)</td><td>6.28</td></tr><tr><td>BOD (mg/L)</td><td>494</td></tr><tr><td>SS (mg/L)</td><td>1240</td></tr><tr><td>O&amp;G (mg/L)</td><td>2</td></tr></table>	Parameters	Results	pH (25°C)	6.28	BOD (mg/L)	494	SS (mg/L)	1240	O&G (mg/L)	2	Complied
Parameters	Results												
pH (25°C)	6.28												
BOD (mg/L)	494												
SS (mg/L)	1240												
O&G (mg/L)	2												

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Criterion / Indicator		Assessment Findings		Compliance						
		AN	11							
		Total Nitrogen (mg/L)	177							
Criterion 4.5.5: Natural water resources										
4.5.5.1	<p>The management shall establish water management plans to maintain the quality and availability of natural water resources (surface and ground water). The water management plan may include:</p> <p>a) Assessment of water usage and sources.</p> <p>b) Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the mill's current activities.</p> <p>c) Ways to optimize water and nutrient usage and reduce wastage (<i>e.g.</i> having in place systems for re-use, night application, maintenance of equipment to reduce leakage, collection of rainwater, etc.).</p> <p>- Major compliance -</p>	<p>The POM has established Water Management Plan under documents Environmental Management Plan for year 2024. The plan is listed the following objectives:</p> <ul style="list-style-type: none"><li>- To monitor the quality of main water inlet/outlet for pollutants from mill's operation</li><li>- Contingency during water shortage</li><li>- To monitor the usage of treated water on monthly basis.</li></ul> <p>a. The assessment of water usage and sources of supply was done by Chaah POM. The domestic water supply comes from the government's Syarikat Air Johor (SAJ), while treated water is used for processing FFB. Records of water usage were made available during the audit, showing that the water usage ratio for 2023 was 1.28m<sup>3</sup>/mt.</p> <p>b. Monitoring of outgoing water is conducted every 3 months according to compliance schedule. Water samples from upstream and downstream are sent to the laboratory at SD Guthrie Research Sdn Bhd for analysis. Example of the monitoring record, dated 07/08/2024 for the samples taken on 11/07/2024 shows the results as below:</p> <table><tr><td>Parameters</td><td>Upstream Sungai Simpang Kiri (mg/L)</td><td>Downstream Sungai Simpang Kiri (mg/L)</td></tr><tr><td>pH</td><td>6.73</td><td>6.48</td></tr></table>		Parameters	Upstream Sungai Simpang Kiri (mg/L)	Downstream Sungai Simpang Kiri (mg/L)	pH	6.73	6.48	Complied
Parameters	Upstream Sungai Simpang Kiri (mg/L)	Downstream Sungai Simpang Kiri (mg/L)								
pH	6.73	6.48								

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Criterion / Indicator		Assessment Findings			Compliance																	
			<table><tr><td>BOD</td><td>3</td><td>1</td></tr><tr><td>COD</td><td>56</td><td>28</td></tr><tr><td>SS</td><td>12</td><td>12</td></tr><tr><td>AN</td><td>&lt;1</td><td>&lt;1</td></tr><tr><td>DO</td><td>3.94</td><td>3.20</td></tr><tr><td>P</td><td>0.025</td><td>0.042</td></tr></table>	BOD	3	1	COD	56	28	SS	12	12	AN	<1	<1	DO	3.94	3.20	P	0.025	0.042	
BOD	3	1																				
COD	56	28																				
SS	12	12																				
AN	<1	<1																				
DO	3.94	3.20																				
P	0.025	0.042																				
		c. Ways to optimize water and nutrient usage and reduce wastage are outlined in the mill’s Water Management Plan FY2024. The POM will conduct monitor the usage of treated water and the implementation has been verified in the document ‘Water Usage FY 2023’. In case of supply disruptions from Syarikat Air Johor (SAJ), the mill will purchase water from vendors or sister estates for operational or domestic needs.																				
4.5.5.2	Where open discharge of POME into water course is practiced, mills should undertake to gradually phase it out in accordance to the applicable state or national regulations.  - Major compliance -	Effluent is discharge through land application, as per <i>Jadual Pematuhan</i> (License No.: 004721). Based on the effluent discharged record, observed that the land application is in accordance with the applicable state or national regulations.  Currently, there is no plan to discharge of POME into water courses as the mill are following the requirements set in the compliance schedule for effluent discharge through land application. However, the mill diligently adheres to all environmental requirements outline in the DOE compliance schedule.			Complied																	
4.6 Principle 6: Best Practices																						
Criterion 4.6.1: Mill Management																						

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<p><b>4.6.1.1</b> Standard operating procedures shall be appropriately documented and consistently implemented and monitored.</p> <p><b>- Major compliance -</b></p>	<p>The mill processing system is documented in the Mill Quality Management System MQMS (Reference no.: MQMS/SOP/08; Version: 1; Dated 01/11/2008; Issue no.: 1) and Standard Operation Manual from Palm Oil Mill (Reference no.: MQMS/SOM/08; Version: 1; Dated 01/11/2008; Issue no.: 1).</p> <p>These documents provide guidelines and standards in the mill operations. The Standard Operating procedure (SOP) described details from:</p> <ul style="list-style-type: none"> <li>• The reception, sterilization, threshing, pressing</li> <li>• Clarification, depericarping (nut polishing) station</li> <li>• Effluent, laboratory, workshop, dispatches etc.</li> </ul> <p>The Mill Manuals and SOP are also kept in the administration office to facilitate reference by any interested parties. In addition, there are also manuals available within the industry and MPOB that are used as guidelines.</p> <p>Contents of the Mill Manual and SOP were disseminated to the workers through:</p> <ul style="list-style-type: none"> <li>• Morning muster</li> <li>• Mill weekly briefings</li> <li>• Training</li> </ul> <p>Observed that the above procedure has been constantly implemented and be monitored on a daily basis. Almost SOP has been displayed at the notice board or outside Supervisor room each station. This has been verified through site visit during the audit. Site interview was conducted with the workers during site visit at FFB ramp, boiler and electrical room to know the level of knowledge of the workers towards their task. Informed during the audit that,</p>	<p>Complied</p>

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		<p>training related to their task was provided by the management and they are able to demonstrate their knowledge when requested during the audit.</p> <p>SD Guthrie Berhad has established a system to monitor the mill operation. The Structured Oil Recovery Assessment (SORA) visits the operating units on timely basis. Their reports cover on all aspect of operation where they rate the performance of the mill. Latest SORA visit to Chaah POM was conducted on 12 – 16/08/2024.</p>	
<b>4.6.1.2</b>	<p>All palm oil mills shall implement best practices.</p> <p><b>- Major compliance -</b></p>	<p>In general, the audit team observed that the POM is implementing national best practices. A mechanism on checking the consistency of mill implementation of their procedures were in place. Among the mechanism such as Structured Oil Recovery Assessment (SORA) visit, and Internal Audit. Sample of records were verified:</p> <ol style="list-style-type: none"> <li>1. SORA visit report dated 12 – 16/08/2023.</li> <li>2. Internal audit report dated 21/05/2024.</li> </ol> <p>The monitoring of mill processes is overseen by shift supervision, led by assistant mill managers. All process parameters are documented and consolidated in a daily report. External monitoring is conducted through visits by the Regional General Manager. This oversight aims to ensure compliance with policies and procedures related to mill operations, financial matters, occupational safety, and health (OSH), and welfare.</p>	Complied
<b>Criterion 4.6.2: Economic and financial viability plan</b>			
<b>4.6.2.1</b>	<p>A documented business or management plan shall be established to demonstrate attention to economic and financial viability through long-term management planning.</p>	<p>The annual business plan is available. The document is in the form of annual budget and the projection for 5 years (2024-2028)</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	<p>prepared as guidance for future planning. The business plan contains:</p> <ol style="list-style-type: none"> <li>1. FFB processed production of CPO &amp; CPK.</li> <li>2. Component of operating expenditure includes the following: <ol style="list-style-type: none"> <li>a. Process labour</li> <li>b. Maintenance external/maintenance parts</li> <li>c. Consumable/EVIT</li> <li>d. Admin cost/labour overhead</li> </ol> </li> </ol> <p>Inclusive in the business plan is also Capital Expenditure (CAPEX) among others replacement / upgrading of building/machinery, workers amenities for the mill. The plan for 2024 was made available for verification which include the calculation of seeking the profitability quantum.</p>	
<b>Criterion 4.6.3:</b> Transparent and fair price dealing			
<b>4.6.3.1</b>	<p>Pricing mechanisms for the products and other services shall be documented and effectively implemented.</p> <p>- Major compliance -</p>	<p>Based on contracts agreed between contractors/ service providers and POM evident that the pricing mechanisms for the products and other services are properly documented, which pricing mechanisms are described in the Contract Agreement of each Suppliers or Contractors or Service Providers appointed by the mill, which agreed by both parties.</p> <p>It is further verified that payments to contractors and other service providers are paid within the period specified in the contract agreement. Therefore, the pricing mechanisms are effectively implemented.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
<b>4.6.3.2</b>	All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner. - <b>Major compliance</b> -	Thorough evidence substantiates that Chaah POM maintains fair and transparent dealings with its Suppliers/Contractors/Service Providers. The contracts examined during this audit demonstrate that all agreements are equitable, legal, and transparent, with clearly defined terms and conditions. Key elements covered in these contracts include the purpose of the agreement, rights and obligations of both parties, contract amount and payment terms, specific timeframe, and mutual termination clause. Notable contracts reviewed include:  Rxxxxx Axxxx Axxx Txxxxxx: Grass cutting. Contract valid for 01/11/2023 – 31/12/2024. Sighted Invoice No. KKS 001/07/2024 dated 31/07/2024 and payment voucher no.: 1600040137 dated 19/08/2024 – within agreed timeframe (not later than thirty days after the acceptance of the contractor invoice).	Complied
<b>Criterion 4.6.4: Contractor</b>			
<b>4.6.4.1</b>	In case of the engagement of contractors, they shall be made to understand the MSPO requirements and shall provide the required documentation and information. - <b>Major compliance</b> -	The management has conducted the briefing for MSPO requirement on the contractor during the stakeholder meeting which was conducted on 17/01/2024. In addition, the contractor has also provided with a contract has specified the following revised requirement among others such as: <ul style="list-style-type: none"> <li>• Vendor Code of Business Conduct (COBC)</li> <li>• 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.</li> </ul>	Complied

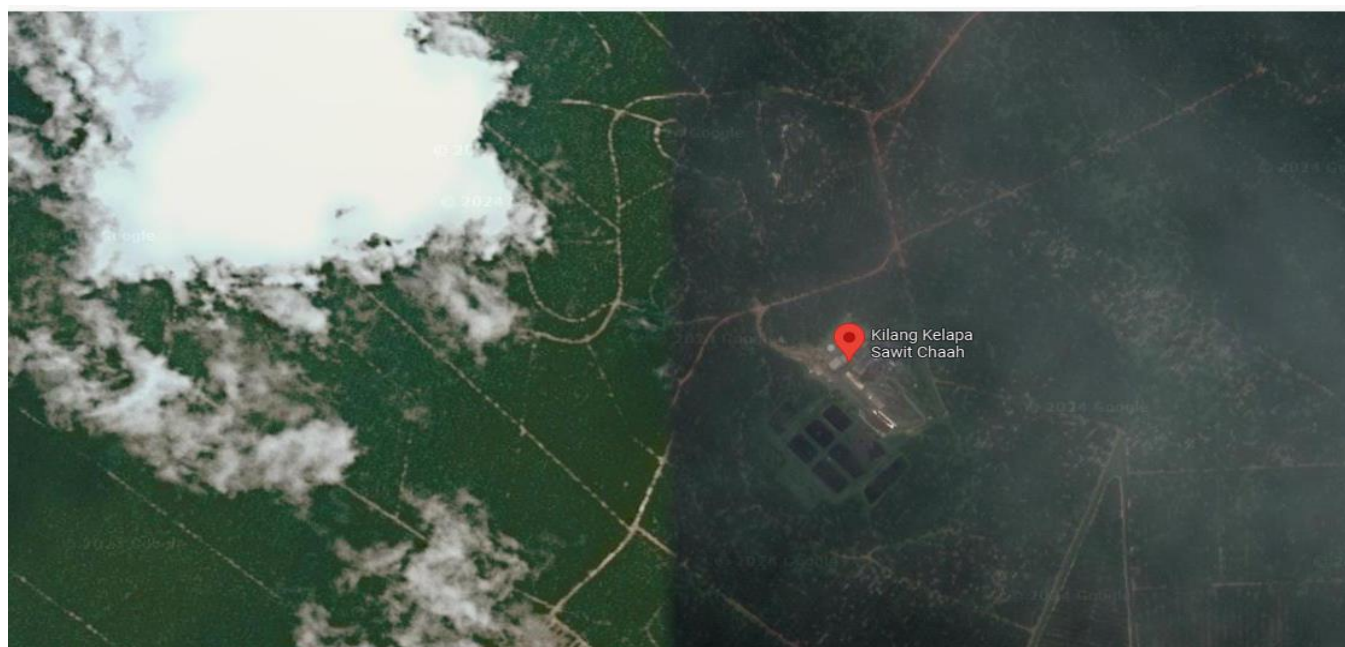


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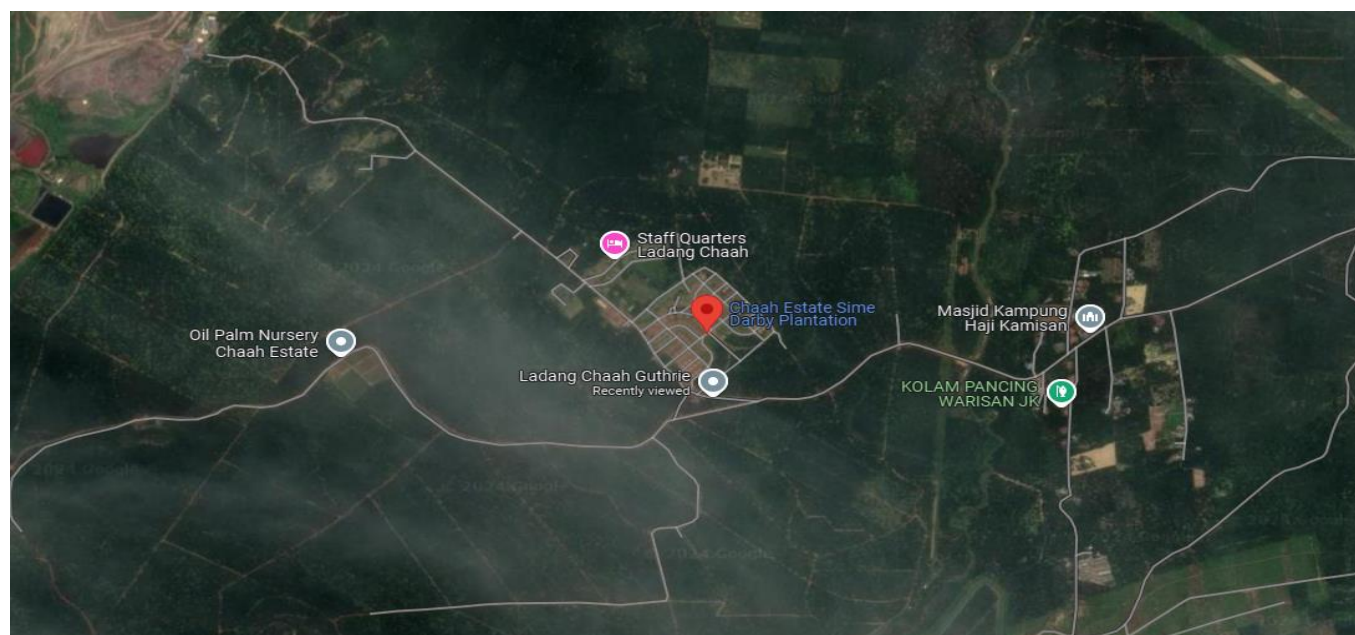
Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> <li>The contractor shall upon request by the Company allow certification bodies access to audit the Contractors premise or operations if deemed necessary.</li> </ul>	
<b>4.6.4.2</b>	<p>The management shall provide evidence of agreed contracts with the contractor.</p> <p><b>- Major compliance -</b></p>	Sighted the contract agreement between Chaah Palm Oil Mill and Pxxxxxxx Kxxxx Sxxxx; providing machinery services (ie "Caterpillar 920" wheel loader or functionally equivalent machine's acceptable to the mill management) for a period of 12 months, commencing from 08/01/2024 until 07/01/2025.	Complied
<b>4.6.4.3</b>	<p>The management shall accept MSPO approved auditors to verify the assessments through a physical inspection, if required.</p> <p><b>- Minor compliance -</b></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 SD Guthrie Berhad. Sighted the acknowledgement letter from POM Manager to Pxxxxxxx Kxxxx Sxxxx dated 23/01/2024. Based on the letter the suppliers and contractors are require to "all contractors need to follow the RSPO/MSPO/SCCS requirement..." and "all contractors shall ensure to reserve the right of the certification body (CBs) to audit the outsourcing activities and ensure to provide relevant access...". Sighted the acknowledgment letter by both parties on 23/01/2024.	Complied

## Appendix B: Smallholder Member Details

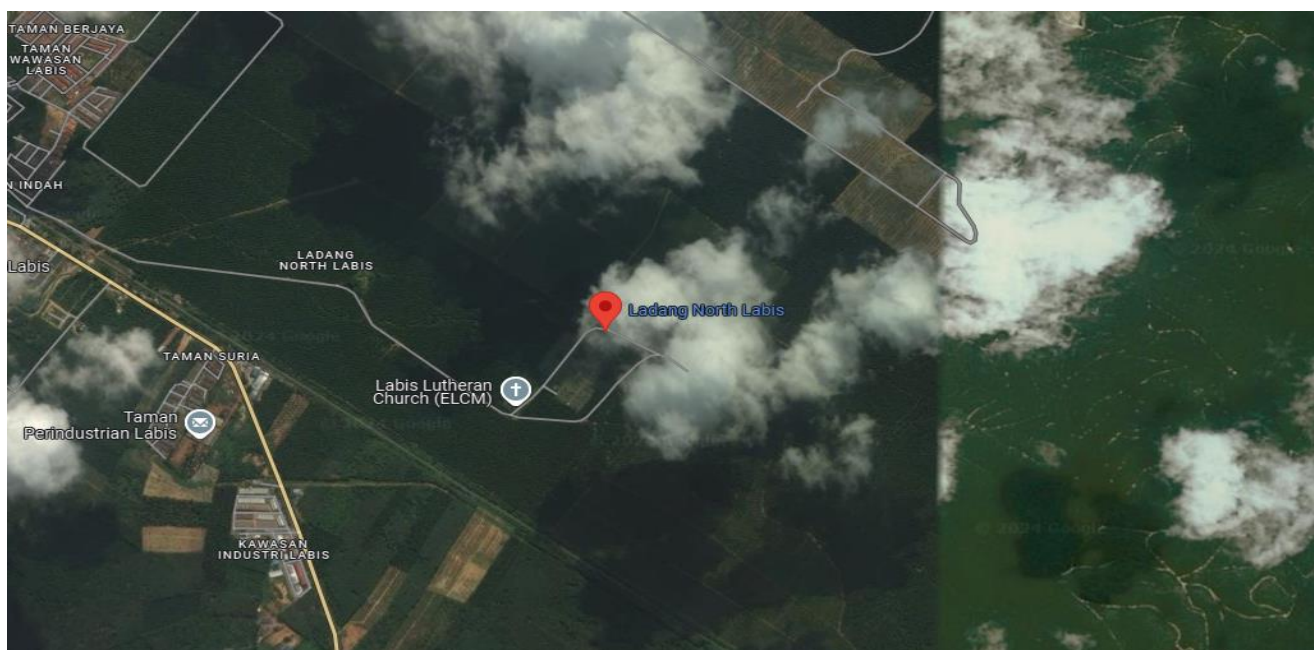
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**Appendix C: Location and Field Map**

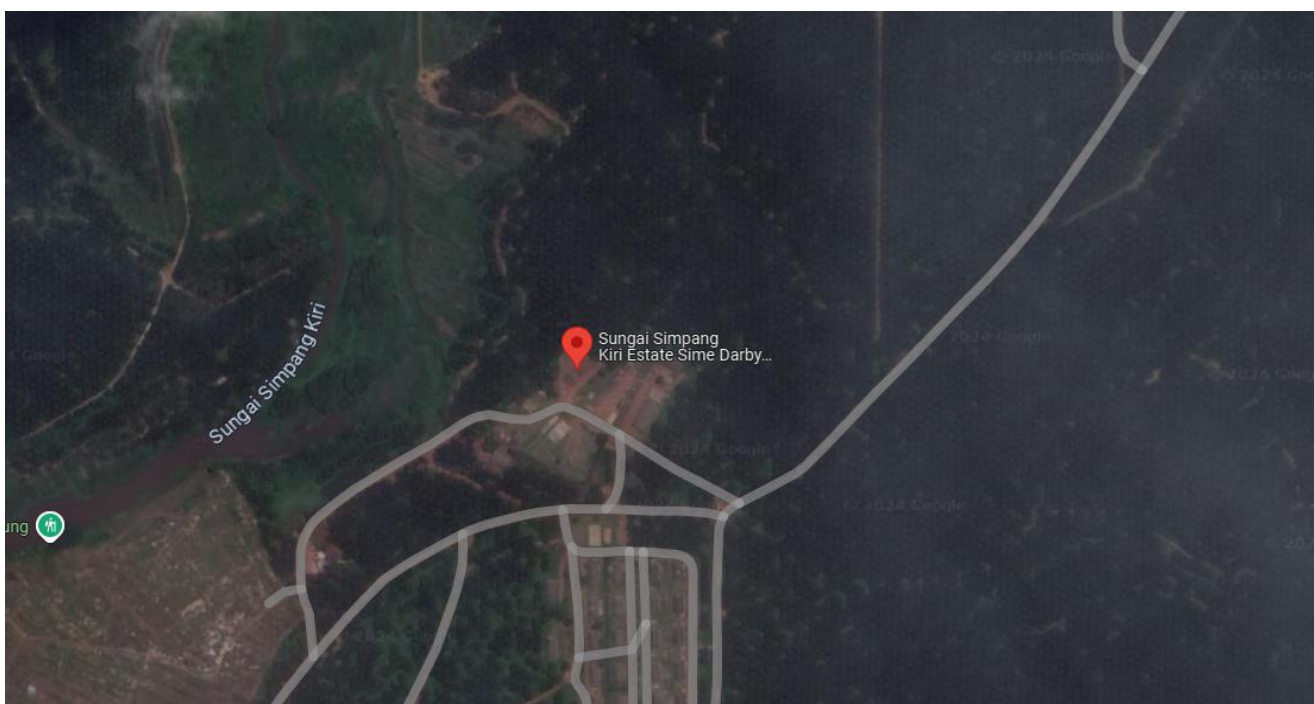
Location of Chaah Palm Oil Mill



Location of Chaah Estate



Location of North Labis Estate

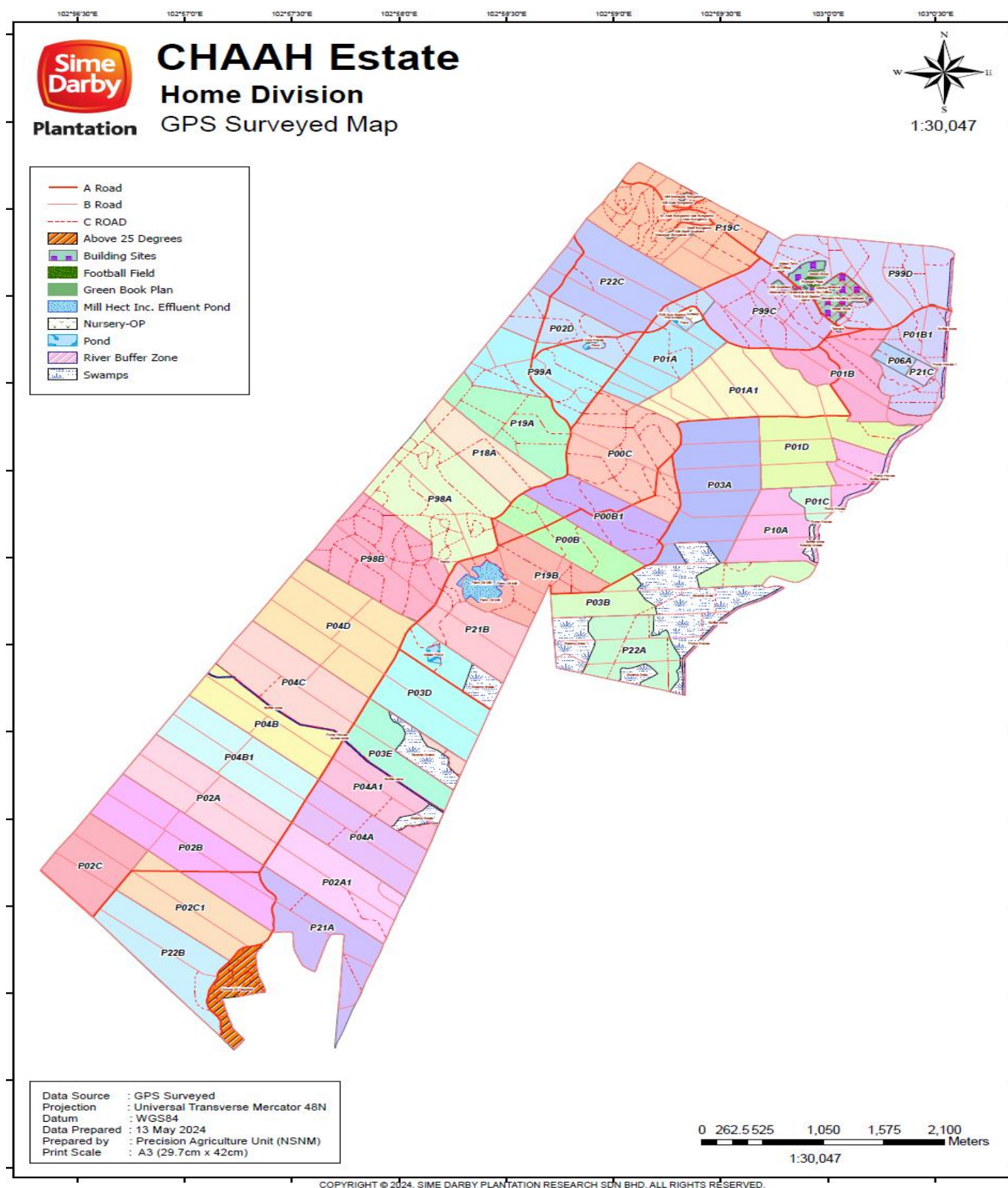


Location of Sg. Simpang Kiri Estate

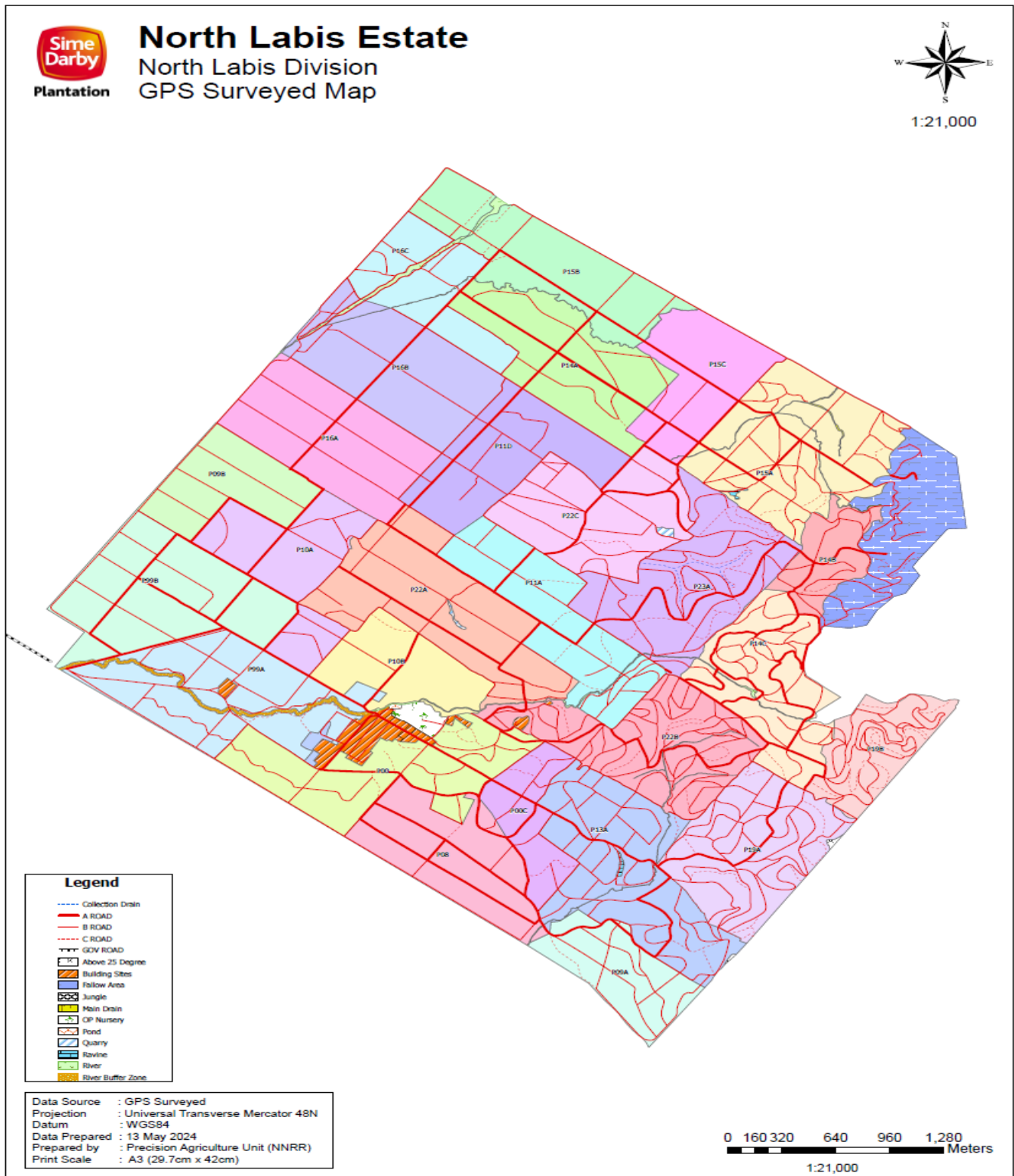


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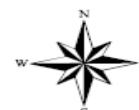
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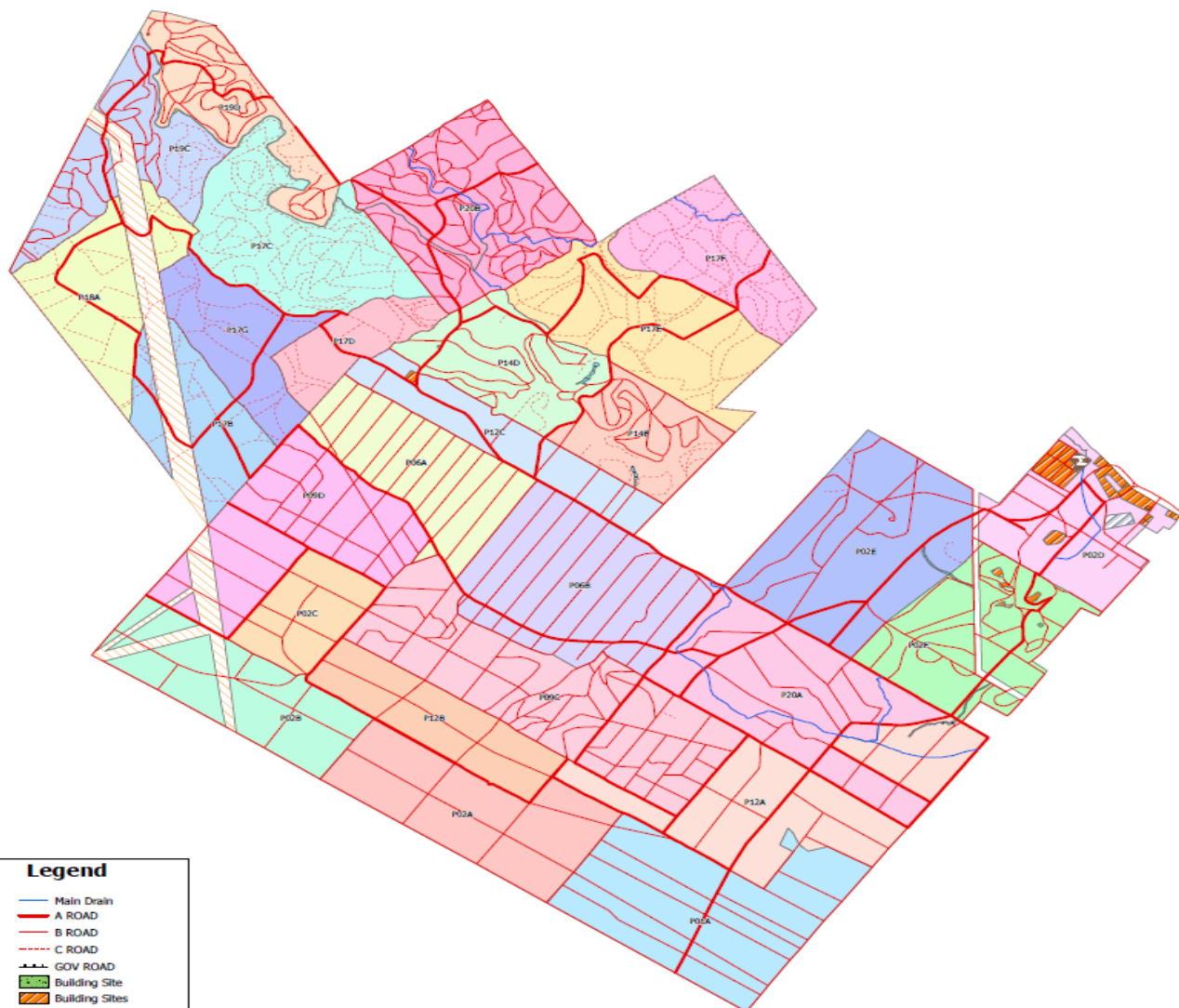


## North Labis Estate

Labis Division  
GPS Surveyed Map



1:21,000



### Legend

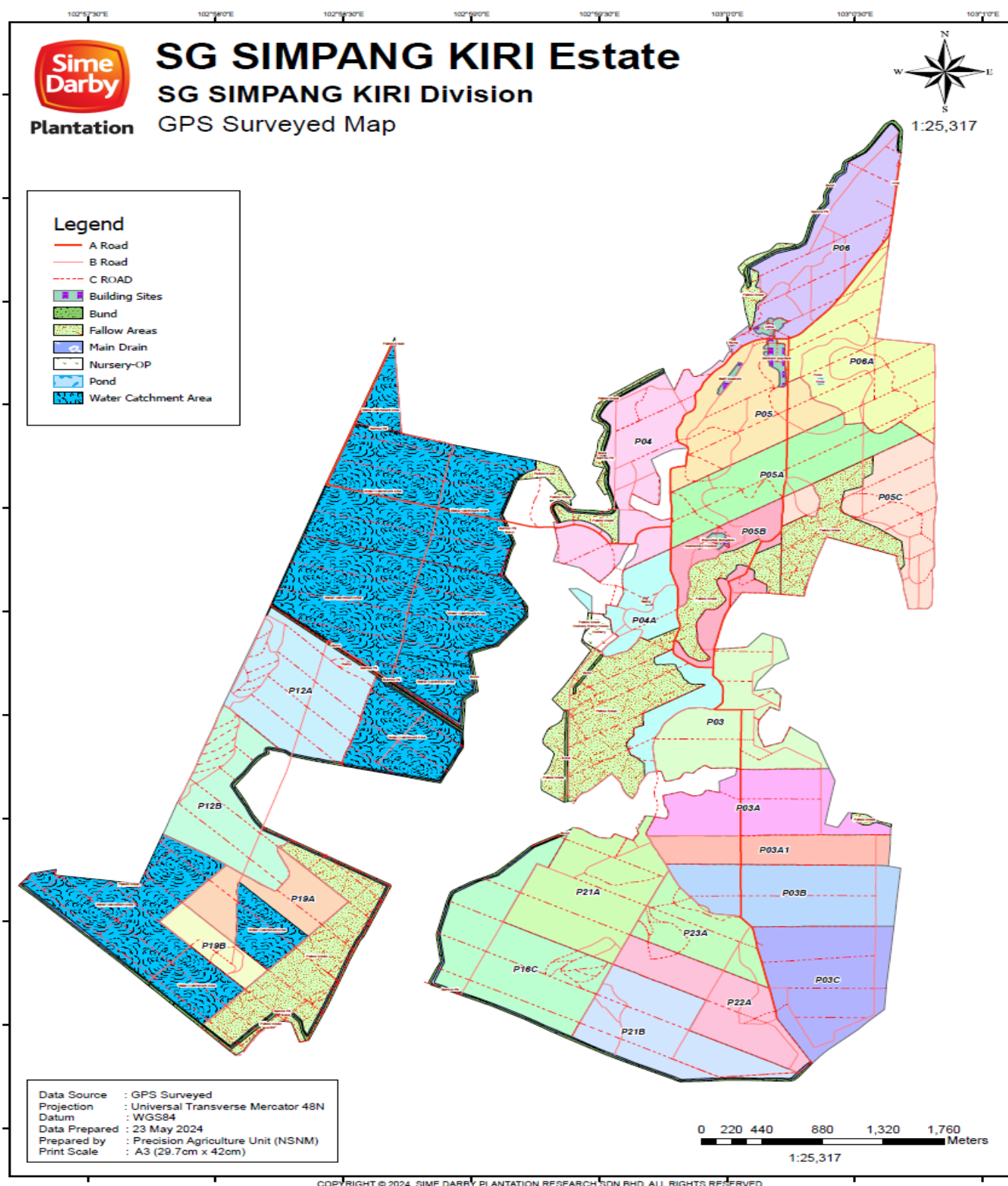
-  Main Drain
-  A ROAD
-  B ROAD
-  C ROAD
-  GOV ROAD
-  Building Site
-  Building Sites
-  Football Field
-  Green Book Plan
-  Main Drain
-  Ravine
-  TNB Rentrice

Data Source	: GPS Surveyed
Projection	: Universal Transverse Mercator 48N
Datum	: WGS84
Data Prepared	: 13 May 2024
Prepared by	: Precision Agriculture Unit (NNRR)
Print Scale	: A3 (29.7cm x 42cm)

0 160 320 640 960 1,280 Meters  
1:21,000

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## Appendix D: List of Abbreviations

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